

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	926.0	909.0	937.0
Pupils On Roll - Special Full-Time	160.0	158.0	147.0
Subtotal - Pupils On Roll	1,086.0	1,067.0	1,084.0
Private School Placements	4.0	4.0	2.0
Pupils Sent to Other Districts-Reg Prog	2.0	0.0	0.0
Pupils Sent to Other Dists-Spec Ed Prog	10.0	11.0	10.0
Pupils Received	3.0	8.0	0.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,383,479	8,711,622	8,949,548
Total Tuition	10-1300	69,515	0	4,543
Unrestricted Miscellaneous Revenues	10-1XXX	12,189	5,000	1,000
Interest Earned On Maintenance Reserve	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		8,465,183	8,716,722	8,955,191
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	21,723	16,457	16,457
Extraordinary Aid	10-3131	6,052	0	0
Categorical Special Education Aid	10-3132	552,742	561,975	561,975
Equalization Aid	10-3176	4,957,410	4,959,725	4,959,725
Categorical Security Aid	10-3177	55,865	60,375	60,375
Other State Aids	10-3XXX	870	12,194	31,974
Subtotal - Revenues From State Sources		5,594,662	5,610,726	5,630,506
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	49,194	31,365	32,024
Subtotal - Revenues From Federal Sources		49,194	31,365	32,024
Budgeted Fund Balance - Operating Budget	10-303	0	613,290	655,037
Withdrawal From Maint. Reserve	10-310	0	25,000	0
Adjustment For Prior Year Encumbrances		0	118,468	0
Actual Revenues (Over)/Under Expenditures		-26,393	0	0
Total Operating Budget		14,082,646	15,115,571	15,272,758
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Preschool Education Aid	20-3218	345,231	302,556	306,537
Other Restricted Entitlements	20-32XX	222,636	249,005	211,654
Total Revenues From State Sources		567,867	551,561	518,191
Revenues from Federal Sources:				
Title I	20-4411-4416	371,718	443,238	376,752
Title II	20-4451-4455	57,932	59,472	50,551
I.D.E.A. Part B (Handicapped)	20-4420-4429	319,064	322,875	274,444
Other	20-4XXX	14,181	16,206	0
Total Revenues From Federal Sources		762,895	841,791	701,747
Transfers From Operating Budget-Prek	20-5200	0	0	63,211
Total Grants And Entitlements		1,330,762	1,393,352	1,283,149
Repayment of Debt:				
Transfers From Other Funds	40-5200	3,119	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	459,919	288,892	299,067
Interest On Investments	40-1510	0	172,101	171,077
Miscellaneous	40-1XXX	0	172,101	171,077
Total Revenues From Local Sources		459,919	460,993	470,144
Budgeted Fund Balance	40-303	0	5,870	3,119
Total Local Repayment Of Debt		463,038	466,863	473,263
Actual Revenues (Over)/Under Expenditures		-2,275	0	0
Total Repayment Of Debt		460,763	466,863	473,263
Total Revenues/Sources		15,874,171	16,975,786	17,029,170
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	0	63,211
Total Revenues/Sources Net of Transfers		15,874,171	16,975,786	16,965,959

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,738,254	5,201,890	5,417,596
Special Education - Instruction	11-2XX-100-XXX	1,124,334	1,256,801	1,230,374
Basic Skills/Remedial - Instruction	11-230-100-XXX	33,748	35,340	52,726
Bilingual Education - Instruction	11-240-100-XXX	64,239	65,853	67,204
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	48,553	62,315	57,350
School-Sponsored Athletics - Instruction	11-402-100-XXX	42,201	55,285	57,910
Summer School	11-422-XXX-XXX	9,700	2,000	2,000
Community Services Programs/Operations	11-800-330-XXX	73,099	65,356	71,262
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	361,795	436,216	372,129
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	37,447	32,977	33,210
Undist. Expenditures - Health Services	11-000-213-XXX	165,632	177,739	178,816
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	217,487	237,013	249,302
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	16,125	88,632	88,469
Undist. Expenditures - Guidance	11-000-218-XXX	224,908	234,925	239,918
Undist. Expenditures - Child Study Teams	11-000-219-XXX	375,870	409,059	438,260
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	272,065	213,587	156,793
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	167,395	127,260	186,919
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	19,078	42,443	61,900
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	325,871	333,891	330,874
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	510,150	565,088	549,759
Undist. Expend. - Central Services	11-000-251-XXX	249,704	293,176	284,993
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	5,850	33,858	86,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,607,967	1,327,934	1,350,344
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	368,407	482,925	433,141
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,963,199	3,121,517	3,152,125
Undistributed Expenditures-Food Services	11-000-310-930	0	30,000	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Undistributed Expenditures		7,888,950	8,188,240	8,193,452
Interest Earned On Maintenance Reserve	10-606	0	100	100
Total General Current Expense		14,023,078	14,933,180	15,149,974
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,026	41,613	88,719
Facilities Acquisition And Const. Serv.	12-000-400-XXX	35,542	140,778	34,065
Total Capital Outlay		59,568	182,391	122,784
General Fund Grand Total		14,082,646	15,115,571	15,272,758
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	341,480	298,805	362,136
Support Services	20-218-200-XXX	3,751	3,751	7,612
Total Preschool Education Aid	20-218-XXX-XXX	345,231	302,556	369,748
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	25,522	25,012	21,260
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	115,241	142,093	120,779
Nonpublic Handicapped Services	20-XXX-XXX-XXX	37,031	37,577	31,940
Nonpublic Nursing Services	20-XXX-XXX-XXX	35,423	35,203	29,923
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,419	9,120	7,752
Total Other State Projects		222,636	249,005	211,654
Total State Projects	20-XXX-XXX-XXX	567,867	551,561	581,402
Federal Projects:				
Title I	20-XXX-XXX-XXX	371,718	443,238	376,752
Title II	20-XXX-XXX-XXX	57,932	59,472	50,551
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	319,064	322,875	274,444
Other	20-XXX-XXX-XXX	14,181	16,206	0
Total Federal Projects	20-XXX-XXX-XXX	762,895	841,791	701,747
Total Special Revenue Funds		1,330,762	1,393,352	1,283,149

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	460,763	466,863	473,263
Total Debt Service Funds		460,763	466,863	473,263
Total Expenditures/Appropriations		15,874,171	16,975,786	17,029,170
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	0	63,211
Total Expenditures Net of Transfers		15,874,171	16,975,786	16,965,959

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	523,062	288,575	275,379	225,379
--Repayment of Debt	6,714	8,989	3,119	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	135,100	100	100	100
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	109,029	250,000	225,100	225,200
--Legal Reserve	1,044,855	1,205,131	605,037	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,953	\$12,596	\$13,032	\$13,418	\$13,516
Total Classroom Instruction	\$7,458	\$7,673	\$8,322	\$8,417	\$8,512
Classroom-Salaries and Benefits	\$7,124	\$7,338	\$7,878	\$7,957	\$8,117
Classroom-General Supplies and Textbooks	\$233	\$184	\$260	\$267	\$205
Classroom-Purchased Services	\$100	\$152	\$184	\$192	\$190
Total Support Services	\$1,794	\$1,804	\$1,823	\$1,881	\$1,910
Support Services-Salaries and Benefits	\$1,625	\$1,679	\$1,641	\$1,663	\$1,644
Total Administrative Costs	\$1,259	\$1,251	\$1,312	\$1,446	\$1,444
Administration Salaries and Benefits	\$1,079	\$1,083	\$1,096	\$1,188	\$1,177
Total Operations and Maintenance of Plant	\$1,281	\$1,662	\$1,331	\$1,420	\$1,418
Operations and Maintenance-Salaries and Benefits	\$664	\$696	\$684	\$701	\$704
Board Contribution to Food Services	\$0	\$0	\$27	\$28	\$0
Total Extracurricular Costs	\$119	\$109	\$138	\$141	\$136
Total Equipment Costs	\$25	\$22	\$29	\$39	\$82
Legal Costs	\$11	\$13	\$11	\$12	\$13
Employee Benefits as a percentage of salaries*	31.50%	33.23%	35.91%	33.28%	32.49%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2013-14 revised appropriations and the 2014-15 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	ACES - Electric/Gas Consumption Cooperative Agreement	0
Others	ACT - Telecommunications Cooperative Agreement	0
Others	City of Somers Point - Shared services for Community Education & Recreation Program	0
Others	Linwood School District Jointure Agreement - Electric, Plumbing, Pesticide	0
Transportation Services, including Fuel	Atlantic CountyGovt. - Fuel	0
Transportation Services, including Fuel	GEHRSD - Jointure Agreements for transporting students	0
Transportation Services, including Fuel	Mainland Regional School District - Jointure Agreements for transporting students	0
Transportation Services, including Fuel	ACSSSD Transportation - Jointure Agreements for transporting students	0
Purchasing	NJ State Cooperative Purchasing Program	0
Purchasing	Pittsgrove Cooperative Purchasing Agreements	0
Purchasing	MRESC Cooperative Purchasing Agreements	0
Purchasing	SJTP - Cooperative Purchasing Agreements	0
Purchasing	Atlantic County Cooperative Purchasing Agreements	0
Professional Staff Development	E.I.R.C. Professional Development and Software Application Licensures	0
Professional Staff Development	SRI ETTC/Richard Stockton College - Professional Development Svs.	0
Technology Services	Atlantic County AVA - Student AVA Services	0
Insurance Coverages and Benefits	ACCASBO JIF - Insurance, Risk Mgmt., Training, and Consulting Svs.	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,830,585
(B) Estimated Net Taxable Valuation (as of 01/01/14)	1,189,447,100
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.7424
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,124,565
(E) Estimated Net Taxable Valuation (as of 01/01/14)	1,189,447,100
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.7671

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,830,585
(H) Estimated Equalized Valuation (as of 10/01/13)	1,163,113,740
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7592
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,124,565
(K) Estimated Equalized Valuation (as of 10/01/13)	1,163,113,740
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.7845

NAME=Robert A. Previti, Ed.D.

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$132,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not included in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not included in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not included in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Robert A. Previti, Ed.D.

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Contracted as Interim Superintendent
Additional Comment 2	
Additional Comment 3	

NAME=Suzanne Keller

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$90,376
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Suzanne Keller

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,428
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon exit, per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Roll over into sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	