

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	178.0	166.0	171.0
Pupils On Roll Special Ed Full-Time	18.0	22.0	25.0
Pupils On Roll SUBTOTAL	196.0	188.0	196.0
Pupils in Private School Placements	1.0	2.0	0.0
Pupils Sent to Other Districts Regular	61.0	56.5	52.0
Pupils Sent to Other Districts Special Ed	13.5	13.0	15.0
Pupils Received		2.0	0.0
Pupils in State Facilities	1.0		0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,995,980	2,067,443	2,115,425
Transportation Fees From Other LEAS	10-1420-1440	0	80,850	34,200
Unrestricted Miscellaneous Revenues	10-1XXX	10,251	10,000	10,000
Interest Earned On Current Expense Emergency Res	10-1XXX	2,460	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	24	10	10
Subtotal - Revenues From Local Sources		2,008,715	2,158,303	2,159,635
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	157,135	157,135	157,135
Categorical Special Education Aid	10-3132	165,399	165,399	165,399
Equalization Aid	10-3176	1,748,871	1,748,871	1,748,871
Categorical Security Aid	10-3177	51,597	51,597	51,597
Adjustment Aid	10-3178	243,618	241,451	241,451
Other State Aids	10-3XXX	3,211	7,087	7,087
Subtotal - Revenues From State Sources		2,369,831	2,371,540	2,371,540
Budgeted Fund Balance - Operating Budget	10-303	0	138,971	55,454
Adjustment For Prior Year Encumbrances		0	22,901	0
Actual Revenues (Over)/Under Expenditures		153,203	0	0
Total Operating Budget		4,531,749	4,691,715	4,586,629
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	72,816	68,265	68,265
Total Revenues From State Sources		72,816	68,265	68,265
Revenues from Federal Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title I	20-4411-4416	59,729	56,750	48,238
Title II	20-4451-4455	14,388	10,914	9,277
Title Vi	20-4417-4418	17,169	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	80,731	72,537	61,657
Other	20-4XXX	0	15,069	12,809
Total Revenues From Federal Sources		172,017	155,270	131,981
Transfers From Operating Budget-Prek	20-5200	31,637	37,113	40,765
Total Grants And Entitlements		276,470	260,648	241,011
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	68,960	52,789	80,871
Total Revenues From Local Sources		68,960	52,789	80,871
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	55,360	0	75,343
Total Local Repayment Of Debt		124,320	52,789	156,214
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		124,319	52,789	156,214
Total Revenues/Sources		4,932,538	5,005,152	4,983,854
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	31,637	37,113	40,765
Total Revenues/Sources Net of Transfers		4,900,901	4,968,039	4,943,089

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,059,839	1,018,026	961,011
Special Education - Instruction	11-2XX-100-XXX	205,574	156,982	108,990
Basic Skills/Remedial - Instruction	11-230-100-XXX	14,005	53,318	55,417
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	5,702	6,880	6,980
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,355,889	1,407,094	1,352,110
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,368	18,997	19,533
Undist. Expenditures - Health Services	11-000-213-XXX	47,695	49,563	61,278
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	47,194	49,277	48,831
Undist. Expenditures - Child Study Teams	11-000-219-XXX	130,752	91,132	87,587
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	23,154	73,500	74,960
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,375	8,896	7,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,046	1,325	1,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	75,595	101,422	94,671
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	106,939	117,241	110,752
Undist. Expend. - Central Services	11-000-251-XXX	86,690	92,792	100,151
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	8,567	4,607	3,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	295,298	302,695	311,323
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	285,181	290,670	324,666
Personal Services - Employee Benefits	11-XXX-XXX-2XX	667,523	698,755	696,141
Total Undistributed Expenditures		3,152,266	3,307,966	3,294,003
Total General Current Expense		4,437,386	4,543,172	4,426,401
Capital Expenditures:				
Equipment	12-XXX-XXX-730	21,995	30,057	5,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,012	2,012	32,012
Interest Deposit To Capital Reserve	10-604	0	10	10

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Capital Outlay		24,007	32,079	37,022
Transfer Of Funds To Charter Schools	10-000-100-56X	70,356	116,464	123,206
General Fund Grand Total		4,531,749	4,691,715	4,586,629
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	78,706	78,937	79,899
Support Services	20-218-200-XXX	25,747	26,441	29,131
Total Preschool Education Aid	20-218-XXX-XXX	104,453	105,378	109,030
Total State Projects	20-XXX-XXX-XXX	104,453	105,378	109,030
Federal Projects:				
Title I	20-XXX-XXX-XXX	59,729	56,750	48,238
Title II	20-XXX-XXX-XXX	14,388	10,914	9,277
Title Vi	20-XXX-XXX-XXX	17,169	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	80,731	72,537	61,657
Other	20-XXX-XXX-XXX	0	15,069	12,809
Total Federal Projects	20-XXX-XXX-XXX	172,017	155,270	131,981
Total Special Revenue Funds		276,470	260,648	241,011
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	124,319	52,789	156,214
Total Debt Service Funds		124,319	52,789	156,214
Total Expenditures/Appropriations		4,932,538	5,005,152	4,983,854
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	31,637	37,113	40,765
Total Expenditures Net of Transfers		4,900,901	4,968,039	4,943,089

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	294,220	253,211	248,211	248,211
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	31,165	31,189	36,199	36,209
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	5,000	5,000	5,000	5,000
--Legal Reserve	318,224	194,425	55,454	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	1	2	2	2

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,151	\$14,896	\$14,734	\$16,082	\$14,886
Total Classroom Instruction	\$8,650	\$9,334	\$9,108	\$9,779	\$8,802
Classroom-Salaries and Benefits	\$8,360	\$9,145	\$8,829	\$9,253	\$8,453
Classroom-General Supplies and Textbooks	\$200	\$128	\$167	\$368	\$235
Classroom-Purchased Services	\$90	\$62	\$112	\$158	\$114
Total Support Services	\$1,786	\$1,884	\$1,987	\$2,237	\$2,328
Support Services-Salaries and Benefits	\$1,674	\$1,791	\$1,838	\$2,048	\$2,181
Total Administrative Costs	\$1,633	\$1,843	\$1,884	\$2,189	\$1,934
Administration Salaries and Benefits	\$1,316	\$1,498	\$1,524	\$1,745	\$1,538
Total Operations and Maintenance of Plant	\$2,036	\$1,753	\$1,716	\$1,835	\$1,779
Operations and Maintenance-Salaries and Benefits	\$894	\$823	\$806	\$857	\$769
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$34	\$40	\$36	\$39	\$38
Total Equipment Costs	\$0	\$114	\$52	\$166	\$27
Legal Costs	\$25	\$43	\$40	\$43	\$41
Employee Benefits as a percentage of salaries*	34.57%	36.54%	40.38%	39.16%	40.53%

*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 2014-15 revised appropriations and the 2015-16 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)
Transportation Services, including Fuel	Buena Regional BOE - Transportation Jointures	0
Transportation Services, including Fuel	Atlantic County Special Services School District - Transportation Jointures	0
Transportation Services, including Fuel	Greater Egg Harbor Regional School District - Transportation Jointures	0
Purchasing	Alliance for Competitive Energy Services - Member	0
Purchasing	Educational Data Services - Member	0
Purchasing	Middlesex Regional Educational Services Commission Cooperative Pricing System - Member	0
Municipal/Public Works	Township of Weymouth - Snow plowing	0
Technology Services	Lower Cape May Regional BOE - Website	0
Insurance Coverages and Benefits	Atlantic & Cape May Counties Association of School Business Officials Joint Insurance Fund - Member	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,115,425
(B) Estimated Net Taxable Valuation (as of 02/01/15)	161,029,700
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.3137
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,196,296
(E) Estimated Net Taxable Valuation (as of 02/01/15)	161,029,700
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.3639

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,115,425
(H) Estimated Equalized Valuation (as of 10/01/14)	158,417,656
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3353
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,196,296
(K) Estimated Equalized Valuation (as of 10/01/14)	158,417,656
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.3864

NAME=Brian London

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$107,100
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	01/01/14
End Date of Contract	06/30/17
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	3
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	\$3,950
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$515
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$13,181
Contractual Post-Employment Benefit Description of Payout of Sick days	\$107,100 x 1/260 x 12 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$107,100 x 1/260 x 20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Brian London

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	
Additional Comment 2	
Additional Comment 3	

NAME=Joy Nixon

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$73,000
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	10/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Joy Nixon

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,309
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	\$6,177
Contractual Post-Employment Benefit Description of Payout of Sick days	\$73,000 x 1/260 x 12
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$73,000 x 1/260 x 10
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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	