

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	178	177	181
Pupils On Roll - Special Full-Time	21	12	12
Subtotal - Pupils On Roll	199	189	193
Private School Placements	0	1	1
Pupils Sent to Other Districts-Reg Prog	76	63	76
Pupils Sent to Other Dists-Spec Ed Prog	10	9	8

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,226,355	2,249,791	2,249,791
Unrestricted Miscellaneous Revenues	10-1XXX	28,278	1,200	1,200
Interest Earned On Capital Reserve Funds	10-1XXX	0	10	50
Other Restricted Miscellaneous Revenues	10-1XXX	0	10	0
Subtotal - Revenues From Local Sources		2,254,633	2,251,011	2,251,041
Revenues from State Sources:				
School Choice Aid	10-3116	40,422	115,080	203,090
Categorical Transportation Aid	10-3121	26,885	45,840	45,514
Categorical Special Education Aid	10-3132	163,221	167,265	167,247
Equalization Aid	10-3176	1,717,990	1,642,538	1,604,758
Categorical Security Aid	10-3177	39,865	36,635	36,675
Adjustment Aid	10-3178	0	0	19,046
Other State Aids	10-3XXX	2,088	0	0
Subtotal - Revenues From State Sources		1,990,471	2,007,358	2,076,330
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	20,264	0	0
Subtotal - Revenues From Federal Sources		20,264	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	0	2,444
Adjustment For Prior Year Encumbrances		0	44,551	0
Actual Revenues (Over)/Under Expenditures		-117,033	0	0
Total Operating Budget		4,148,335	4,302,920	4,329,815
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Title I	20-4411-4416	20,637	17,902	13,425
Title II	20-4451-4455	12,402	11,013	8,260
Title Vi	20-4417-4418	18,411	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	74,718	73,247	54,934
Other	20-4XXX	0	17,345	11,775
Total Revenues From Federal Sources		126,168	119,507	88,394
Total Grants And Entitlements		126,168	119,507	88,394
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	130,258	126,158	122,058
Total Revenues From Local Sources		130,258	126,158	122,058
Total Local Repayment Of Debt		130,258	126,158	122,058
Total Repayment Of Debt		130,258	126,158	122,058
Total Revenues/Sources		4,404,761	4,548,585	4,540,267
Total Revenues/Sources Net of Transfers		4,404,761	4,548,585	4,540,267

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	857,201	922,573	945,395
Special Education - Instruction	11-2XX-100-XXX	149,948	202,629	203,900
Basic Skills/Remedial - Instruction	11-230-100-XXX	24,709	32,420	25,800
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	7,832	9,000	9,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	6,500	6,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,389,743	1,292,412	1,325,419
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	22,842	35,729	24,450
Undist. Expenditures - Health Services	11-000-213-XXX	66,422	72,841	74,619
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	50,644	49,000	51,865
Undist. Expenditures - Guidance	11-000-218-XXX	0	62,367	42,516
Undist. Expenditures - Child Study Teams	11-000-219-XXX	140,074	97,402	217,583
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,330	5,030	6,250
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	232	8,500	8,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	75,187	82,408	71,630
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	100,205	106,840	99,275
Undist. Expend. - Central Services	11-000-251-XXX	105,489	114,636	104,150
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	340,122	395,368	379,860
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	226,036	217,536	204,774
Personal Services - Employee Benefits	11-XXX-XXX-2XX	500,253	492,670	483,000
Undistributed Expenditures-Food Services	11-000-310-930	10,654	6,000	6,000
Total Undistributed Expenditures		3,031,233	3,038,739	3,099,891
Increase In Maintenance Reserve	10-606	0	20,000	0
Total General Current Expense		4,070,923	4,231,861	4,290,486
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	6,041	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	52,189	28,396	14,871
Interest Deposit To Capital Reserve	10-604	0	10	50
Total Capital Outlay		52,189	34,447	14,921
Transfer Of Funds To Charter Schools	10-000-100-56X	25,223	36,612	24,408
General Fund Grand Total		4,148,335	4,302,920	4,329,815
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	20,637	17,902	13,425
Title II	20-XXX-XXX-XXX	12,402	11,013	8,260
Title Vi	20-XXX-XXX-XXX	18,411		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,718	73,247	54,934
Other	20-XXX-XXX-XXX	0	17,345	11,775
Total Federal Projects	20-XXX-XXX-XXX	126,168	119,507	88,394
Total Special Revenue Funds		126,168	119,507	88,394
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	130,258	126,158	122,058
Total Debt Service Funds		130,258	126,158	122,058
Total Expenditures/Appropriations		4,404,761	4,548,585	4,540,267
Total Expenditures Net of Transfers		4,404,761	4,548,585	4,540,267

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	152,635	252,088	242,088	242,088
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	16,015	56,015	64,025	64,075
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	22,000	22,000
--Legal Reserve	0	2,444	2,444	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	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,350	\$12,514	\$13,998	\$14,238	\$14,452
Total Classroom Instruction	\$6,235	\$6,734	\$7,381	\$7,824	\$7,658
Classroom-Salaries and Benefits	\$6,055	\$6,454	\$7,054	\$7,489	\$7,331
Classroom-General Supplies and Textbooks	\$132	\$249	\$275	\$282	\$275
Classroom-Purchased Services	\$48	\$31	\$52	\$53	\$52
Total Support Services	\$1,528	\$1,898	\$2,509	\$2,146	\$2,696
Support Services-Salaries and Benefits	\$1,179	\$1,488	\$2,069	\$1,716	\$2,273
Total Administrative Costs	\$1,706	\$1,700	\$1,694	\$1,732	\$1,732
Administration Salaries and Benefits	\$1,389	\$1,396	\$1,370	\$1,366	\$1,421
Legal Costs	\$52	\$71	\$63	\$64	\$52
Total Operations and Maintenance of Plant	\$1,760	\$2,083	\$2,298	\$2,418	\$2,198
Operations and Maintenance-Salaries and Benefits	\$840	\$1,098	\$1,133	\$1,153	\$1,019
Board Contribution to Food Services	\$49	\$54	\$31	\$32	\$31
Total Extracurricular Costs	\$33	\$41	\$83	\$84	\$100
Total Equipment Costs	\$0	\$0	\$0	\$32	\$0
Employee Benefits as a percentage of salaries*	28.19%	31.66%	26.78%	27.76%	25.85%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*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 Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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 Spent (Optional)
Professional Staff Development	ETTC for Staff Development	0.00
Technology Services	For 2013-2014 will be sharing a 1.5 day/week technology person	0.00
Insurance Coverages and Benefits	Atlantic Cape May Counties Assoc of School Officials Joint Insurance Fund	0.00
Recycling	Disposal of Electronics with City of Estell Manor	0.00
Others	OT/PT with ACS SSD	0.00
Others	WACYL Local Youth Sports - Usage of Fields, Gym & Cafeteria	0.00
Others	Newspaper ads with other districts in the County	0.00
Others	Election costs shared with City	0.00
Others	for 2013-2014 will be sharing a 2 day/week art teacher with Weymouth Township	0.00
Transportation Services, including Fuel	Jointure for Student Transp with Buena Regional	0.00
Transportation Services, including Fuel	Jointure with Weymouth Twp School for Special Services Student Transportation	0.00
Purchasing - Power/Utilities	Member of ACES Program	0.00
Public Works (fire/snow/trash/water)	Snow and Trash Removal with City of Estell Manor	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,249,791
(B) Estimated Net Taxable Valuation (as of 10/01/12)	119,072,039
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.8894
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,371,849
(E) Estimated Net Taxable Valuation (as of 10/01/12)	119,072,039
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.9919

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,249,791
(H) Estimated Equalized Valuation (as of 10/01/12)	176,459,398
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2750
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,371,849
(K) Estimated Equalized Valuation (as of 10/01/12)	176,459,398
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.3441

NAME=Bruce Greenfield, Ed.D

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Intermim CSA
Base Annual Salary Amount	\$117,120
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	244
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	6
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	10
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	0
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	Interim CSA no payout of sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim CSA no Vacation Days
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim CSA no personal 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	

NAME=Bruce Greenfield, 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	
Additional Comment 2	
Additional Comment 3	

NAME=I.Elizabeth Edwards

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	SBA/BS
Base Annual Salary Amount	\$83,803
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	07/01/12
End Date of Contract	06/30/13
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	10
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	830
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	14746
Contractual Post-Employment Benefit Description of Payout of Sick days	Current Per Diem for 45.75 unused sick days at retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of unused vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of unshed personal 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	

NAME=I.Elizabeth Edwards

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=Jill M. Kuppel

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST Supv, Guidance
Base Annual Salary Amount	\$82,958
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	09/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	180
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	10
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	830
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	4080
Contractual Post-Employment Benefit Description of Payout of Sick days	At Retirement 1/3 of total sick days times current per diem
Contractual Post-Employment Benefit Description of Payout of Vacation days	No sick time - 10 month employee
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal 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	

NAME=Jill M. Kuppel

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	