

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,272	1,216	1,275
Pupils On Roll Regular Shared-Time	2	1	0
Pupils On Roll - Special Full-Time	205	198	211
Pupils On Roll - Special Shared-Time	12	6	0
Subtotal - Pupils On Roll	1,491	1,421	1,486
Private School Placements	6	8	0
Pupils Sent to Other Districts-Reg Prog	5	4	0
Pupils Sent to Other Dists-Spec Ed Prog	18	15	32
Pupils Received	3	2	0
Pupils in State Facilities	3	6	6

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,066,746	16,388,081	16,715,843
Transportation Fees From Other LEAS	10-1420-1440	98,090	50,000	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	785,312	180,000	180,000
Subtotal - Revenues From Local Sources		16,950,148	16,618,081	16,945,843
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	357,624
Categorical Transportation Aid	10-3121	1,218	73,514	72,655
Extraordinary Aid	10-3131	84,496	50,000	0
Categorical Special Education Aid	10-3132	858,684	886,381	887,145
Equalization Aid	10-3176	6,033,099	6,198,209	6,193,426
Categorical Security Aid	10-3177	0	32,980	37,858
Other State Aids	10-3XXX	745	0	0
Subtotal - Revenues From State Sources		6,978,242	7,241,084	7,548,708
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	34,235	19,168	19,167
Education Jobs Fund	18-4522	252,723	0	0
Subtotal - Revenues From Federal Sources		286,958	19,168	19,167
Budgeted Fund Balance - Operating Budget	10-303	0	1,929,314	2,103,714
Adjustment For Prior Year Encumbrances		0	138,181	0
Actual Revenues (Over)/Under Expenditures		-1,020,396	0	0
Total Operating Budget		23,194,952	25,945,828	26,617,432
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Title I	20-4411-4416	142,749	202,946	152,210
Title II	20-4451-4455	37,853	25,878	19,409
I.D.E.A. Part B (Handicapped)	20-4420-4429	351,734	289,099	216,824
Vocational Education	20-4430	14,962	0	0
Total Revenues From Federal Sources		547,298	517,923	388,443
Total Grants And Entitlements		547,298	517,923	388,443
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	77,974	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,861,549	2,379,545	2,382,319
Total Revenues From Local Sources		1,861,549	2,379,545	2,382,319
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,014,157	1,016,447	1,017,743
Total Local Repayment Of Debt		2,953,680	3,395,992	3,400,062
Actual Revenues (Over)/Under Expenditures		434,625	0	0
Total Repayment Of Debt		3,388,305	3,395,992	3,400,062
Total Revenues/Sources		27,130,555	29,859,743	30,405,937
Deduct Transfer-Transfers From Capital Reserve	40-5210	77,974	0	0
Total Revenues/Sources Net of Transfers		27,052,581	29,859,743	30,405,937

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,504,960	8,742,641	9,038,149
Special Education - Instruction	11-2XX-100-XXX	1,765,220	2,185,550	2,200,950
Bilingual Education - Instruction	11-240-100-XXX	0	250	250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	378,003	389,295	421,060
School-Sponsored Athletics - Instruction	11-402-100-XXX	656,908	679,669	698,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,256,855	1,571,007	1,642,586
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	38,900	38,575	40,075
Undist. Expenditures - Health Services	11-000-213-XXX	158,509	164,292	174,550
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	0	148,850	133,350
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	41,267		
Undist. Expenditures - Guidance	11-000-218-XXX	644,431	708,864	709,417
Undist. Expenditures - Child Study Teams	11-000-219-XXX	579,991	622,948	632,200
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	514,784	527,952	533,150
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	422,740	422,908	421,194
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	22,840	65,150	68,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	331,602	433,898	399,125
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	662,979	634,700	669,522
Undist. Expend. - Central Services	11-000-251-XXX	448,336	459,520	466,552
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	21,682	29,725	30,936
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,111,873	2,563,697	2,555,541
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	879,449	1,050,856	1,038,320
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,375,716	3,946,100	4,212,560
Total Undistributed Expenditures		11,511,954	13,389,042	13,727,728
Total General Current Expense		22,817,045	25,386,447	26,086,137
Capital Expenditures:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Equipment	12-XXX-XXX-730	131,747	222,900	130,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	46,481	0
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	77,974		
Total Capital Outlay		209,721	269,381	130,000
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	12,195	25,000	25,000
Total Summer School	13-422-X00-XXX	12,195	25,000	25,000
Total Special Schools	13-XXX-XXX-XXX	12,195	25,000	25,000
Transfer Of Funds To Charter Schools	10-000-100-56X	155,991	265,000	376,295
General Fund Grand Total		23,194,952	25,945,828	26,617,432
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	142,749	202,946	152,210
Title II	20-XXX-XXX-XXX	37,853	25,878	19,409
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	351,734	289,099	216,824
Vocational Education	20-XXX-XXX-XXX	14,962		
Total Federal Projects	20-XXX-XXX-XXX	547,298	517,923	388,443
Total Special Revenue Funds		547,298	517,923	388,443
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,388,305	3,395,992	3,400,062
Total Debt Service Funds		3,388,305	3,395,992	3,400,062
Total Expenditures/Appropriations		27,130,555	29,859,743	30,405,937
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	77,974		
Total Expenditures Net of Transfers		27,052,581	29,859,743	30,405,937

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	1,016,897	648,075	474,613	174,613
--Repayment of Debt	435,665	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,076,687	3,559,566	1,803,714	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	1,040	1,040	1,040

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	\$13,344	\$14,249	\$15,658	\$16,406	\$16,143
Total Classroom Instruction	\$7,922	\$8,509	\$9,220	\$9,654	\$9,551
Classroom-Salaries and Benefits	\$7,666	\$8,256	\$8,867	\$9,267	\$9,188
Classroom-General Supplies and Textbooks	\$214	\$207	\$341	\$375	\$352
Classroom-Purchased Services	\$42	\$46	\$12	\$12	\$12
Total Support Services	\$1,944	\$1,972	\$2,234	\$2,333	\$2,255
Support Services-Salaries and Benefits	\$1,739	\$1,748	\$1,940	\$2,025	\$1,969
Total Administrative Costs	\$1,112	\$1,163	\$1,211	\$1,268	\$1,267
Administration Salaries and Benefits	\$884	\$898	\$916	\$957	\$964
Legal Costs	\$30	\$26	\$34	\$36	\$34
Total Operations and Maintenance of Plant	\$1,422	\$1,584	\$1,918	\$2,022	\$1,941
Operations and Maintenance-Salaries and Benefits	\$712	\$786	\$906	\$946	\$955
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$758	\$830	\$869	\$913	\$920
Total Equipment Costs	\$58	\$90	\$153	\$160	\$89
Employee Benefits as a percentage of salaries*	21.35%	22.29%	24.73%	24.68%	25.54%
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)
Insurance Coverages and Benefits	Member of the Atlatic County Cape May County Association of Business Officials Insurance Joint Insurance Fund	0.00
Special Education Services	Utilizes ACASSSD for OT/PT Services	0.00
Custodial and Maintenance Services	Joint Purchasing agreement with sending districts and municipalities for Pest Control	0.00
Custodial and Maintenance Services	Shared Director of Facilities and Security with the Linwood Board of Education	0.00
Food Services	Satellite services with Somers Point BOE, Linwood BOE and Chartertech	0.00
Banking	Participated in a Joint RFP for banking services with the Linwood Board of Education	0.00
Superintendent and Assistant Sup.	Superintendent shared with the Linwood Board of Education	0.00
Others	Participates in a Shared Services Committee with Linwood/Northfield/Somers Point/Margate School Districts	0.00
Transportation Services, including Fuel	Provides transportation to the Linwood Board of Education, Northfield Board of Education and CharterTech	0.00
Transportation Services, including Fuel	Purchases fuel for buses and school facility vehicles through Atlantic County Government	0.00
Transportation Services, including Fuel	Joint Contracts with ACSSSD for Special Education Transportation Services	0.00
Purchasing - Telephone	Participant in ERATE	0.00
Purchasing - Power/Utilities	Participates in ACES for electric and gas	0.00

LINWOOD	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,453,319
(B) Estimated Net Taxable Valuation (as of 10/01/12)	779,266,200
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.6998
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,237,982
(E) Estimated Net Taxable Valuation (as of 10/01/12)	779,266,200
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.8005

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,453,319
(H) Estimated Equalized Valuation (as of 10/01/12)	1,059,201,391
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5149
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,237,982
(K) Estimated Equalized Valuation (as of 10/01/12)	1,059,201,391
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.5889

NORTHFIELD	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,691,040
(B) Estimated Net Taxable Valuation (as of 10/01/12)	964,487,500
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.4864
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,365,797
(E) Estimated Net Taxable Valuation (as of 10/01/12)	964,487,500

(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.5563

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,691,040
(H) Estimated Equalized Valuation (as of 10/01/12)	941,110,554
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4985
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,365,797
(K) Estimated Equalized Valuation (as of 10/01/12)	941,110,554
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.5702

SOMERS POINT	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,407,603
(B) Estimated Net Taxable Valuation (as of 10/01/12)	683,027,573
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.9381
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,329,116
(E) Estimated Net Taxable Valuation (as of 10/01/12)	683,027,573
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.0730

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,407,603
(H) Estimated Equalized Valuation (as of 10/01/12)	1,295,608,929
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4946
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,329,116
(K) Estimated Equalized Valuation (as of 10/01/12)	1,295,608,929

(L) Estimated 13-14 Equalized Total School Tax Rate= $(J)/(K) \times 100$	0.5657

NAME=Kim Gniewyk

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$117,670
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	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
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	1500
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 eligible per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible per 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=Kim Gniewyk

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=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	01
Shared District	2680
Job Title Other District	Superintendent
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	0
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	0
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of 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=Shared Services Agreement

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	