

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	940	926	972
Pupils On Roll - Special Full-Time	156	160	144
Subtotal - Pupils On Roll	1,096	1,086	1,116
Private School Placements	3	4	1
Pupils Sent to Other Districts-Reg Prog	1	2	0
Pupils Sent to Other Dists-Spec Ed Prog	8	10	10
Pupils Received	3	3	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,078,673	8,383,479	8,711,622
Total Tuition	10-1300	39,647	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	5,211	5,000	5,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,000	1,000	100
Subtotal - Revenues From Local Sources		8,124,531	8,389,479	8,716,722
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	21,723	16,457
Extraordinary Aid	10-3131	40,886	0	0
Categorical Special Education Aid	10-3132	521,597	552,742	561,975
Equalization Aid	10-3176	4,763,531	4,957,410	4,959,725
Categorical Security Aid	10-3177	0	55,865	60,375
Other State Aids	10-3XXX	1,044	0	12,194
Subtotal - Revenues From State Sources		5,327,058	5,587,740	5,610,726
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	67,000	31,365	31,365
Education Jobs Fund	18-4522	195,167	0	0
Subtotal - Revenues From Federal Sources		262,167	31,365	31,365
Budgeted Fund Balance - Operating Budget	10-303	0	656,710	613,290
Withdrawal From Maint. Reserve	10-310	0	109,029	0
Other Financing Sources	10-5xxx	0	2,971	0
Adjustment For Prior Year Encumbrances		0	23,835	0
Actual Revenues (Over)/Under Expenditures		-254,624	0	0
Total Operating Budget		13,459,132	14,801,129	14,972,103
Grants and Entitlements:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	277,911	345,231	302,556
Other Restricted Entitlements	20-32XX	203,544	246,184	197,567
Total Revenues From State Sources		481,455	591,415	500,123
Revenues from Federal Sources:				
Title I	20-4411-4416	385,043	408,031	346,826
Title II	20-4451-4455	65,680	60,133	51,113
I.D.E.A. Part B (Handicapped)	20-4420-4429	331,907	328,754	279,441
Other	20-4XXX	25,451	30,387	0
Total Revenues From Federal Sources		808,081	827,305	677,380
Transfers From Operating Budget-Prek	20-5200	0	0	61,284
Total Grants And Entitlements		1,289,536	1,418,720	1,238,787
Repayment of Debt:				
Transfers From Other Funds	40-5200	5,870	0	0
Other Financing Sources	40-5xxx	0	0	172,101
Revenues from Local Sources:				
Local Tax Levy	40-1210	459,463	459,919	288,892
Total Revenues From Local Sources		459,463	459,919	288,892
Budgeted Fund Balance	40-303	0	844	5,870
Total Local Repayment Of Debt		465,333	460,763	466,863
Actual Revenues (Over)/Under Expenditures		-5,870	0	0
Total Repayment Of Debt		459,463	460,763	466,863
Total Revenues/Sources		15,208,131	16,680,612	16,677,753
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	0	61,284
Total Revenues/Sources Net of Transfers		15,208,131	16,680,612	16,616,469

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,876,392	4,776,410	5,350,092
Special Education - Instruction	11-2XX-100-XXX	1,067,140	1,127,893	1,198,954
Basic Skills/Remedial - Instruction	11-230-100-XXX	39,163	41,728	48,340
Bilingual Education - Instruction	11-240-100-XXX	67,680	64,240	65,853
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	49,020	53,315	62,315
School-Sponsored Athletics - Instruction	11-402-100-XXX	54,177	50,285	55,285
Summer School	11-422-XXX-XXX	0	9,700	2,000
Community Services Programs/Operations	11-800-330-XXX	30,000	66,382	65,356
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	288,539	317,797	316,196
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	30,512	35,973	36,839
Undist. Expenditures - Health Services	11-000-213-XXX	164,573	166,436	175,724
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	227,906	227,719	247,035
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	29,829	16,216	31,632
Undist. Expenditures - Guidance	11-000-218-XXX	228,252	226,928	234,925
Undist. Expenditures - Child Study Teams	11-000-219-XXX	373,232	390,455	409,059
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	248,279	287,301	202,703
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	212,938	172,900	155,589
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	29,054	22,737	57,443
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	293,638	341,763	306,029
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	534,341	533,154	534,159
Undist. Expend. - Central Services	11-000-251-XXX	247,973	274,653	268,798
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	24,448	19,915	32,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,233,794	2,284,947	1,283,921
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	269,138	371,382	347,785
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,805,167	2,860,045	3,387,575
Undistributed Expenditures-Food Services	11-000-310-930	0	30,000	30,000

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Undistributed Expenditures		7,241,613	8,580,321	8,057,412
Total General Current Expense		13,425,185	14,770,274	14,905,607
Capital Expenditures:				
Equipment	12-XXX-XXX-730	27,008	8,026	32,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	5,939	21,829	34,396
Interest Deposit To Capital Reserve	10-604	1,000	1,000	100
Total Capital Outlay		33,947	30,855	66,496
General Fund Grand Total		13,459,132	14,801,129	14,972,103
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	274,695	341,480	360,089
Support Services	20-218-200-XXX	3,216	3,751	3,751
Total Preschool Education Aid	20-218-XXX-XXX	277,911	345,231	363,840
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	24,098	25,522	25,522
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	115,640	138,789	109,337
Nonpublic Handicapped Services	20-XXX-XXX-XXX	29,385	37,031	17,866
Nonpublic Nursing Services	20-XXX-XXX-XXX	34,421	35,423	35,423
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	9,419	9,419
Total Other State Projects		203,544	246,184	197,567
Total State Projects	20-XXX-XXX-XXX	481,455	591,415	561,407
Federal Projects:				
Title I	20-XXX-XXX-XXX	385,043	408,031	346,826
Title II	20-XXX-XXX-XXX	65,680	60,133	51,113
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	331,907	328,754	279,441
Other	20-XXX-XXX-XXX	25,451	30,387	0
Total Federal Projects	20-XXX-XXX-XXX	808,081	827,305	677,380
Total Special Revenue Funds		1,289,536	1,418,720	1,238,787

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	459,463	460,763	466,863
Total Debt Service Funds		459,463	460,763	466,863
Total Expenditures/Appropriations		15,208,131	16,680,612	16,677,753
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	0	61,284
Total Expenditures Net of Transfers		15,208,131	16,680,612	16,616,469

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	527,003	523,062	308,142	294,946
--Repayment of Debt	844	6,714	5,870	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	134,100	135,100	136,100	136,200
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	190,000	109,029	2,971	2,971
--Legal Reserve	690,983	1,044,855	600,094	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	\$11,964	\$11,953	\$12,913	\$13,255	\$13,032
Total Classroom Instruction	\$7,556	\$7,458	\$8,006	\$7,601	\$8,322
Classroom-Salaries and Benefits	\$7,217	\$7,124	\$7,545	\$7,245	\$7,878
Classroom-General Supplies and Textbooks	\$259	\$233	\$276	\$189	\$260
Classroom-Purchased Services	\$79	\$100	\$178	\$167	\$184
Total Support Services	\$1,668	\$1,794	\$2,018	\$1,835	\$1,823
Support Services-Salaries and Benefits	\$1,478	\$1,625	\$1,778	\$1,707	\$1,641
Total Administrative Costs	\$1,273	\$1,259	\$1,302	\$1,313	\$1,312
Administration Salaries and Benefits	\$1,083	\$1,079	\$1,088	\$1,102	\$1,096
Legal Costs	\$7	\$11	\$11	\$19	\$11
Total Operations and Maintenance of Plant	\$1,200	\$1,281	\$1,333	\$2,269	\$1,331
Operations and Maintenance-Salaries and Benefits	\$660	\$664	\$699	\$684	\$684
Board Contribution to Food Services	\$0	\$0	\$27	\$28	\$27
Total Extracurricular Costs	\$124	\$120	\$129	\$123	\$138
Total Equipment Costs	\$30	\$25	\$20	\$7	\$29
Employee Benefits as a percentage of salaries*	31.92%	31.50%	35.11%	31.70%	35.91%
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)
Technology Services	ATLANTIC COUNTY AVA - STUDENT AVA SERVICES	0.00
Insurance Coverages and Benefits	ACCASBO JIF - INSURANCE, RISK MGMT., TRAINING & CONSULTING SVS	0.00
Custodial and Maintenance Services	LINWOOD SCHOOL DISTRICT JOINTURE - ELECTRIC & PLUMBING REPAIR/MAINTENANCE SVS	0.00
Nursing Services	SHARED SVS WITH SALEM CSSSD FOR NURSING SVS TO NON-PUBLIC SCHOOL	0.00
Food Services	SHARED FOOD SERVICE SERVICE WITH MAINLAND REGIONAL SCHOOL DISTRICT	0.00
Others	SHARED SVS WITH LINWOOD SCHOOL DISTRICT FOR DELIVERY OF FOOD	0.00
Others	ACT - COOPERATIVE AGREEMENT FOR TELECOMMUNICATION SVS	0.00
Others	CITY OF SOMERS POINT - COMMUNITY EDUCATION & RECREATION PRGM	0.00
Others	PURCHASING UNDER NJ STATE COOPERATIVE PURCHASING PRGM.	0.00
Others	SHARED SVS FOR PEST CONTROL MAINTENANCE AGREEMENT	0.00
Others	E.I.R.C. - PROFESSIONAL DEVELOPMENT, SOFTWARE LICENSURES	0.00
Transportation Services, including Fuel	SHARED SVS WITH MAINLAND REGIONAL SCHOOL DISTRICT FOR TRANSPORTATION/AID IN LIEU TO NON-PUBLIC, OUT-OF-DISTRICT STUDENTS	0.00
Transportation Services, including Fuel	SHARED SVS WITH ACSSSD FOR TRANSPORTATION	0.00
Transportation Services, including Fuel	SHARED SVS WITH GEHRSD FOR TRANSPORTATION	0.00
Purchasing - Power/Utilities	ACES - COOPERATIVE AGREEMENT FOR ELECTRIC & GAS CONSUMPTION	0.00
Purchasing - Supplies	PITTSBORO COOPERATIVE FOR PURCHASING CONSUMABLE SUPPLIES	0.00
Purchasing - Supplies	SJTP COOPERATIVE FOR PURCHASING TECHNOLOGICAL SUPPLIES	0.00
Purchasing - Supplies	ATLANTIC COUNTY COOPERATIVE FOR PURCHASING MISC SUPPLIES	0.00
Purchasing - Supplies	MRESC - COOPERATIVE FOR MISC PURCHASES/SVS	0.00
Curriculum Services	SRI-ETTC - PROFESSIONAL DEVELOPMENT SVS	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,547,551
(B) Estimated Net Taxable Valuation (as of 10/01/12)	687,703,793
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.2429
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,921,957
(E) Estimated Net Taxable Valuation (as of 10/01/12)	687,703,793
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.2974

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,547,551
(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	0.6597
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,921,957
(K) Estimated Equalized Valuation (as of 10/01/12)	1,295,608,929
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.6886

NAME=JEFFREY H. MILLER

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$130,560
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	07/01/11
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
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	35291
Contractual Post-Employment Benefit Description of Payout of Sick days	Per approved contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per approved contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Per approved 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=JEFFREY H. MILLER

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=SUZANNE KELLER

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$88,604
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	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	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	21820
Contractual Post-Employment Benefit Description of Payout of Sick days	Per approved contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per approved contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Per approved 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=SUZANNE KELLER

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	