

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll - Special Full-Time	422.0	420.0	432.0
Pupils On Roll - Special Shared-Time	10.0	6.0	6.0
Subtotal - Pupils On Roll	432.0	426.0	438.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	2,039,796	2,050,096	2,050,096
Tuition From LEAS	10-1310	15,365,938	16,913,234	17,544,012
Prior Year Tuition Adjustment From LEAS	10-1310	999,600	0	0
Other Tuition	10-1320-1340	680,000	682,500	682,500
Non-Resident Fees	10-1350	129,518	124,375	119,939
Unrestricted Miscellaneous Revenues	10-1XXX	302,235	185,300	120,330
Interest Earned On Maintenance Reserve	10-1XXX	89	50	20
Interest Earned On Capital Reserve Funds	10-1XXX	501	120	100
Subtotal - Revenues From Local Sources		19,517,677	19,955,675	20,516,997
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	208,639	110,000	150,000
Subtotal - Revenues From Federal Sources		208,639	110,000	150,000
Budgeted Fund Balance - Operating Budget	10-303	0	1,029,956	1,000,000
Other Financing Sources	10-5xxx	803	0	0
Adjustment For Prior Year Encumbrances		0	10,707	0
Actual Revenues (Over)/Under Expenditures		208,241	0	0
Total Operating Budget		19,935,360	21,106,338	21,666,997
Grants and Entitlements:				
Revenues from Federal Sources:				
Other	20-4XXX	17,019	0	0
Total Revenues From Federal Sources		17,019	0	0
Total Grants And Entitlements		17,019	0	0
Total Revenues/Sources		19,952,379	21,106,338	21,666,997
Total Revenues/Sources Net of Transfers		19,952,379	21,106,338	21,666,997

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Special Education - Instruction	11-2XX-100-XXX	7,591,339	8,039,005	8,108,800
Other Instructional Programs - Instruction	11-4XX-100-XXX	769,477	789,663	805,658
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	513,025	479,469	502,433
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,583,060	1,616,822	1,655,168
Undist. Expenditures - Child Study Teams	11-000-219-XXX	876,525	931,439	953,246
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	5,511	7,400	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	12,662	13,800	25,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	20,866	26,200	14,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	337,570	377,881	381,189
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	604,907	653,844	663,142
Undist. Expend. - Central Services	11-000-251-XXX	682,752	721,703	740,638
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	69,568	71,676	82,289
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,654,930	1,759,007	1,744,195
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	38,272	46,300	42,800
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,954,178	5,396,114	5,632,821
Undistributed Expenditures-Food Services	11-000-310-930	139,126	133,000	165,000
Total Undistributed Expenditures		11,492,952	12,234,655	12,602,521
Interest Earned On Maintenance Reserve	10-606	0	50	20
Total General Current Expense		19,853,768	21,063,373	21,516,999
Capital Expenditures:				
Equipment	12-XXX-XXX-730	81,592	42,845	76,300
Increase In Capital Reserve	10-604	0	0	73,598
Interest Deposit To Capital Reserve	10-604	0	120	100
Total Capital Outlay		81,592	42,965	149,998
General Fund Grand Total		19,935,360	21,106,338	21,666,997

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Special Grants and Entitlements:				
Federal Projects:				
Other	20-XXX-XXX-XXX	17,019	0	0
Total Federal Projects	20-XXX-XXX-XXX	17,019	0	0
Total Special Revenue Funds		17,019	0	0
Total Expenditures/Appropriations		19,952,379	21,106,338	21,666,997
Total Expenditures Net of Transfers		19,952,379	21,106,338	21,666,997

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	3,572,260	3,323,601	2,843,645	1,843,645
--Repayment of Debt		0		
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	306,070	306,571	306,691	380,389
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,000	125,089	125,139	125,159
--Legal Reserve	0	0	0	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	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	\$44,191	\$45,662	\$47,742	\$49,648	\$49,366
Total Classroom Instruction	\$25,549	\$26,323	\$27,809	\$28,817	\$28,502
Classroom-Salaries and Benefits	\$24,695	\$25,509	\$26,821	\$27,788	\$27,561
Classroom-General Supplies and Textbooks	\$257	\$236	\$317	\$330	\$274
Classroom-Purchased Services	\$597	\$578	\$671	\$698	\$666
Total Support Services	\$8,738	\$9,416	\$9,605	\$9,972	\$9,987
Support Services-Salaries and Benefits	\$8,372	\$8,949	\$9,103	\$9,450	\$9,447
Total Administrative Costs	\$5,109	\$5,200	\$5,610	\$5,726	\$5,789
Administration Salaries and Benefits	\$4,489	\$4,679	\$4,883	\$5,068	\$5,151
Total Operations and Maintenance of Plant	\$4,153	\$4,403	\$4,415	\$4,819	\$4,708
Operations and Maintenance-Salaries and Benefits	\$2,052	\$2,129	\$2,226	\$2,311	\$2,404
Board Contribution to Food Services	\$492	\$321	\$302	\$314	\$379
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$138	\$188	\$97	\$101	\$175
Legal Costs	\$47	\$48	\$68	\$71	\$69
Employee Benefits as a percentage of salaries*	35.63%	38.25%	40.33%	40.04%	40.96%

*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)
Special Education Services	Provide CST/Nursing/OT/PT services	0
Social Worker/Psychologist	Provide CST services to ACIT	0
Staffing - Other	Business Administrator shared with Atlantic County Institute of Technology (ACIT)	0
Staffing - Other	Facilities Director shared with ACIT	0
Others	Athletic Fields shared with ACIT	0
Others	School Physician contract shared with ACIT	0
Others	Solicitor's contract shared with ACIT	0
Others	Architect contract shared with ACIT	0
Transportation Services, including Fuel	Fuel purchased from Atlantic County	0
Transportation Services, including Fuel	Transportation Jointure with ACIT	0
Purchasing	Member of Atlantic County Purchasing Cooperative	0
Purchasing	Member of Middlesex Purchasing Cooperative	0
Purchasing	Member of Ed Data Purchasing Cooperative	0
Purchasing	Electric and gas bid through Middlesex Purchasing Cooperative	0
Municipal/Public Works	Contract with Township for trash removal	0
Professional Staff Development	NJSBIG staff training opportunities provided at no cost	0
Professional Staff Development	Host for Systems 3000 training sessions	0
Professional Staff Development	ETTC member	0
Insurance Coverages and Benefits	Member of NJSBIG and CAIP	0

NAME=Lisa Mooney

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$130,528
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	01
Shared District	0120
Job Title Other District	Business Administrator
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	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	\$2,885
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,794
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$35,081
Contractual Post-Employment Benefit Description of Payout of Sick days	\$125 per day NTE \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	NTE 40 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Lisa Mooney

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=Lizabeth Buoro

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$137,269
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	06/30/17
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	22
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=Lizabeth Buoro

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,989
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,955
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$38,230
Contractual Post-Employment Benefit Description of Payout of Sick days	\$275 per day NTE \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	NTE 44 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	

NAME=Mike Alvare

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Facilities
Base Annual Salary Amount	\$94,244
Full-Time Equivalent (FTE)	1.0

NAME=Mike Alvare

CATEGORY	MEASURE
Shared with Another District?	Y
Shared County	01
Shared District	0120
Job Title Other District	Director of Facilities
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	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	\$900
Total Bonuses Amount	\$2,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$671
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$35,541
Contractual Post-Employment Benefit Description of Payout of Sick days	NTE 260 days @ \$75 per diem
Contractual Post-Employment Benefit Description of Payout of Vacation days	NTE 40 days @ per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	

NAME=Mike Alvare

CATEGORY	MEASURE
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=Valerie Ritson

CATEGORY	MEASURE
Job Title	Other
Job Title II	Assitant Board Secretary
Base Annual Salary Amount	\$88,422
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	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	\$1,250
Total Bonuses Amount	\$2,500
Total Stipends Amount	\$0

NAME=Valerie Ritson

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$543
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$33,154
Contractual Post-Employment Benefit Description of Payout of Sick days	NTE 240 days @ \$75 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	NTE 40 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	