

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,216.0	1,223.0	1,211.0
Pupils On Roll Regular Shared-Time	1.0	0.0	1.0
Pupils On Roll - Special Full-Time	198.0	215.0	215.0
Pupils On Roll - Special Shared-Time	6.0	2.0	0.0
Subtotal - Pupils On Roll	1,421.0	1,440.0	1,427.0
Private School Placements	8.0	7.0	0.0
Pupils Sent to Other Districts-Reg Prog	4.0	0.0	17.0
Pupils Sent to Other Dists-Spec Ed Prog	15.0	19.0	16.0
Pupils Received	2.0	0.0	0.0
Pupils in State Facilities	6.0	5.0	5.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,388,081	16,715,843	17,050,159
Transportation Fees From Other LEAS	10-1420-1440	53,474	50,000	155,000
Unrestricted Miscellaneous Revenues	10-1XXX	201,192	180,000	180,000
Subtotal - Revenues From Local Sources		16,642,747	16,945,843	17,385,159
Revenues from State Sources:				
School Choice Aid	10-3116	0	357,624	377,492
Categorical Transportation Aid	10-3121	73,514	72,655	72,655
Extraordinary Aid	10-3131	60,473	0	0
Categorical Special Education Aid	10-3132	886,381	887,145	887,145
Equalization Aid	10-3176	6,198,209	6,193,426	6,193,426
Categorical Security Aid	10-3177	32,980	37,858	37,858
Other State Aids	10-3XXX	6,960	0	28,460
Subtotal - Revenues From State Sources		7,258,517	7,548,708	7,597,036
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	34,161	19,167	18,188
Education Jobs Fund	18-4522	8,568	0	0
Subtotal - Revenues From Federal Sources		42,729	19,167	18,188
Budgeted Fund Balance - Operating Budget	10-303	0	2,103,714	1,392,310
Actual Revenues (Over)/Under Expenditures		294,699	0	0
Total Operating Budget		24,238,692	26,617,432	26,392,693
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	236,528	165,285	123,900

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title II	20-4451-4455	55,272	24,765	19,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	252,052	289,099	215,000
Other	20-4XXX	36,721	0	0
Total Revenues From Federal Sources		580,573	479,149	357,900
Total Grants And Entitlements		580,573	479,149	357,900
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,379,545	2,382,319	2,386,754
Total Revenues From Local Sources		2,379,545	2,382,319	2,386,754
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,016,447	1,017,743	1,021,495
Budgeted Fund Balance	40-303	0	0	2,081
Total Local Repayment Of Debt		3,395,992	3,400,062	3,410,330
Actual Revenues (Over)/Under Expenditures		-1,041	0	0
Total Repayment Of Debt		3,394,951	3,400,062	3,410,330
Total Revenues/Sources		28,214,216	30,496,643	30,160,923
Total Revenues/Sources Net of Transfers		28,214,216	30,496,643	30,160,923

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,585,414	9,038,149	8,805,372
Special Education - Instruction	11-2XX-100-XXX	2,019,817	2,200,950	2,223,792
Bilingual Education - Instruction	11-240-100-XXX	0	250	250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	407,004	421,060	440,752
School-Sponsored Athletics - Instruction	11-402-100-XXX	694,466	698,000	738,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,323,836	1,642,586	1,564,297
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	39,850	40,075	40,319
Undist. Expenditures - Health Services	11-000-213-XXX	164,120	174,550	184,938
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	109,752	133,350	136,644
Undist. Expenditures - Guidance	11-000-218-XXX	686,933	709,417	739,076
Undist. Expenditures - Child Study Teams	11-000-219-XXX	580,374	632,200	687,800
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	526,060	533,150	557,655
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	386,868	421,194	371,036
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	22,216	68,650	70,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	330,638	426,646	430,997
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	633,051	729,778	703,897
Undist. Expend. - Central Services	11-000-251-XXX	445,006	486,142	451,487
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	34,042	30,936	45,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,066,407	2,495,285	2,320,649
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	890,687	991,209	1,093,977
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,763,473	4,212,560	4,223,623
Total Undistributed Expenditures		12,003,313	13,727,728	13,622,145
Total General Current Expense		23,710,014	26,086,137	25,830,311
Capital Expenditures:				
Equipment	12-XXX-XXX-730	182,960	130,000	140,000

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	46,481	0	0
Total Capital Outlay		229,441	130,000	140,000
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	9,394	25,000	15,000
Total Summer School	13-422-X00-XXX	9,394	25,000	15,000
Total Special Schools	13-XXX-XXX-XXX	9,394	25,000	15,000
Transfer Of Funds To Charter Schools	10-000-100-56X	289,843	376,295	407,382
General Fund Grand Total		24,238,692	26,617,432	26,392,693
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	236,528	165,285	123,900
Title II	20-XXX-XXX-XXX	55,272	24,765	19,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	252,052	289,099	215,000
Other	20-XXX-XXX-XXX	36,721	0	0
Total Federal Projects	20-XXX-XXX-XXX	580,573	479,149	357,900
Total Special Revenue Funds		580,573	479,149	357,900
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,394,951	3,400,062	3,410,330
Total Debt Service Funds		3,394,951	3,400,062	3,410,330
Total Expenditures/Appropriations		28,214,216	30,496,643	30,160,923
Total Expenditures Net of Transfers		28,214,216	30,496,643	30,160,923

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	648,075	802,207	502,207	502,207
--Repayment of Debt	0	2,081	2,081	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	3,559,566	3,196,024	1,392,310	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	1,040	0	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	\$14,249	\$15,539	\$16,143	\$16,688	\$16,684
Total Classroom Instruction	\$8,509	\$9,343	\$9,551	\$9,854	\$9,810
Classroom-Salaries and Benefits	\$8,256	\$9,033	\$9,188	\$9,479	\$9,624
Classroom-General Supplies and Textbooks	\$207	\$267	\$352	\$363	\$186
Classroom-Purchased Services	\$46	\$42	\$12	\$12	\$0
Total Support Services	\$1,972	\$2,181	\$2,255	\$2,326	\$2,421
Support Services-Salaries and Benefits	\$1,748	\$1,957	\$1,969	\$2,032	\$2,139
Total Administrative Costs	\$1,163	\$1,224	\$1,267	\$1,382	\$1,375
Administration Salaries and Benefits	\$898	\$984	\$964	\$995	\$1,046
Total Operations and Maintenance of Plant	\$1,584	\$1,643	\$1,941	\$1,960	\$1,848
Operations and Maintenance-Salaries and Benefits	\$785	\$845	\$955	\$985	\$953
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$830	\$936	\$920	\$950	\$1,011
Total Equipment Costs	\$90	\$131	\$89	\$92	\$100
Legal Costs	\$25	\$18	\$34	\$35	\$32
Employee Benefits as a percentage of salaries*	22.29%	24.04%	25.54%	25.54%	25.25%

\*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)
Staffing - Other	Shared Superintendent with Linwood BOE	0
Staffing - Other	Shared Facility Director with Linwood BOE	0
Superintendent and Assistant Sup.	Shared Superintendent with the Linwood BOE	0
Transportation Services, including Fuel	Provide transportation services to Linwood, Somers Point, Chartertech, Northfield and various districts for field trips	0
Transportation Services, including Fuel	Atlantic County Fuel	0
Purchasing	Participant in EDDS, Middlesex, and South Jersey Tech	0
Insurance Coverages and Benefits	Participate and member of ACCASBOJIF	0

LINWOOD	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,557,634
(B) Estimated Net Taxable Valuation (as of 10/01/13)	779,803,897
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.7127
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,342,382
(E) Estimated Net Taxable Valuation (as of 10/01/13)	779,803,897
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.8133
-----	
B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,557,634
(H) Estimated Equalized Valuation (as of 10/01/13)	1,020,907,931
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5444
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,342,382
(K) Estimated Equalized Valuation (as of 10/01/13)	1,020,907,931
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.6212
-----	
NORTHFIELD	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,848,904
(B) Estimated Net Taxable Valuation (as of 10/01/13)	965,961,379
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.5020
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,533,706
(E) Estimated Net Taxable Valuation (as of 10/01/13)	965,961,379

(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.5729
-----	
B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,848,904
(H) Estimated Equalized Valuation (as of 10/01/13)	912,657,157
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5313
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,533,706
(K) Estimated Equalized Valuation (as of 10/01/13)	912,657,157
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.6063
-----	
SOMERS POINT	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,476,463
(B) Estimated Net Taxable Valuation (as of 10/01/13)	683,027,574
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.9482
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,391,450
(E) Estimated Net Taxable Valuation (as of 10/01/13)	683,027,574
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.0822
-----	
B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,476,463
(H) Estimated Equalized Valuation (as of 10/01/13)	1,163,113,740
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5568
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,391,450
(K) Estimated Equalized Valuation (as of 10/01/13)	1,163,113,740

(L) Estimated 14-15 Equalized Total School Tax Rate= $(J)/(K) \times 100$	0.6355
-----	

NAME=Kim Jensen

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$120,024
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	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	16
Description of Other Contracted Non-Working Days	School Holiday
Total Allowances Amount	\$2,600
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 included in employment contract. This position does not collect any reimbursement for unused sick days at retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid on a per diem basis
Contractual Post-Employment Benefit Description of Payout of Personal days	Not included in employment contract. This position does not collect reimbursement for unused personal days at retirement.

NAME=Kim Jensen

CATEGORY	MEASURE
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=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	2860
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13

## NAME=Shared Services Agreement

CATEGORY	MEASURE
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	\$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	Max \$70 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	Max \$70 per day
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	