

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	178.0	178.0	183.0
Pupils On Roll - Special Full-Time	18.0	18.0	17.0
Subtotal - Pupils On Roll	196.0	196.0	200.0
Private School Placements	1.0	1.0	2.0
Pupils Sent to Other Districts-Reg Prog	83.0	61.0	59.0
Pupils Sent to Other Dists-Spec Ed Prog	13.5	13.5	13.0
Pupils Received	3.0	0.0	0.0
Pupils in State Facilities	0.0	1.0	0.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,956,843	1,995,980	2,067,443
Unrestricted Miscellaneous Revenues	10-1XXX	43,613	10,000	10,000
Interest Earned On Current Expense Emergency Res	10-1XXX	1,191	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	14	10	10
Subtotal - Revenues From Local Sources		2,001,661	2,005,990	2,077,453
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	156,067	157,135	157,135
Categorical Special Education Aid	10-3132	166,308	165,399	165,399
Equalization Aid	10-3176	1,761,176	1,748,871	1,748,871
Categorical Security Aid	10-3177	48,982	51,597	51,597
Adjustment Aid	10-3178	234,087	241,451	241,451
Other State Aids	10-3XXX	3,828	2,167	7,087
Subtotal - Revenues From State Sources		2,370,448	2,366,620	2,371,540
Budgeted Fund Balance - Operating Budget	10-303	0	223,473	138,971
Adjustment For Prior Year Encumbrances		0	11,320	0
Actual Revenues (Over)/Under Expenditures		160,364	0	0
Total Operating Budget		4,532,473	4,607,403	4,587,964
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	4,029	0	0
Total Revenues From Local Sources	20-1XXX	4,029	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	53,208	72,816	68,265
Total Revenues From State Sources		53,208	72,816	68,265

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	54,306	59,729	50,770
Title II	20-4451-4455	11,804	11,194	9,515
Title Vi	20-4417-4418	34,373	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	87,046	80,731	68,622
Other	20-4XXX	4,215	16,092	13,678
Total Revenues From Federal Sources		191,744	167,746	142,585
Transfers From Operating Budget-Prek	20-5200	47,614	28,419	37,113
Total Grants And Entitlements		296,595	268,981	247,963
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	69,737	68,960	52,789
Total Revenues From Local Sources		69,737	68,960	52,789
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	55,983	55,360	0
Total Local Repayment Of Debt		125,720	124,320	52,789
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		125,719	124,320	52,789
Total Revenues/Sources		4,954,787	5,000,704	4,888,716
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	47,614	28,419	37,113
Total Revenues/Sources Net of Transfers		4,907,173	4,972,285	4,851,603

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,100,838	1,081,093	989,608
Special Education - Instruction	11-2XX-100-XXX	173,175	207,599	156,982
Basic Skills/Remedial - Instruction	11-230-100-XXX	16,737	15,505	58,318
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	5,277	6,914	6,880
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,424,816	1,346,879	1,434,892
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,463	20,468	18,997
Undist. Expenditures - Health Services	11-000-213-XXX	69,680	49,342	47,617
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	46,516	53,831	48,831
Undist. Expenditures - Child Study Teams	11-000-219-XXX	136,620	153,755	92,267
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	0	55,250
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,166	3,183	5,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,070	3,279	1,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	74,181	85,812	86,148
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	98,921	104,205	106,741
Undist. Expend. - Central Services	11-000-251-XXX	89,860	96,798	84,292
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	9,780	4,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	366,834	306,968	299,880
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	249,710	276,927	261,225
Personal Services - Employee Benefits	11-XXX-XXX-2XX	619,889	680,607	701,550
Total Undistributed Expenditures		3,199,726	3,191,834	3,247,690
Total General Current Expense		4,495,753	4,502,945	4,459,478
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	21,995	10,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	26,012	3,103	2,012
Interest Deposit To Capital Reserve	10-604	0	10	10

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Capital Outlay		26,012	25,108	12,022
Transfer Of Funds To Charter Schools	10-000-100-56X	10,708	79,350	116,464
General Fund Grand Total		4,532,473	4,607,403	4,587,964
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,029	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	77,711	75,389	78,937
Support Services	20-218-200-XXX	23,111	25,846	26,441
Total Preschool Education Aid	20-218-XXX-XXX	100,822	101,235	105,378
Total State Projects	20-XXX-XXX-XXX	100,822	101,235	105,378
Federal Projects:				
Title I	20-XXX-XXX-XXX	54,306	59,729	50,770
Title II	20-XXX-XXX-XXX	11,804	11,194	9,515
Title Vi	20-XXX-XXX-XXX	34,373	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	87,046	80,731	68,622
Other	20-XXX-XXX-XXX	4,215	16,092	13,678
Total Federal Projects	20-XXX-XXX-XXX	191,744	167,746	142,585
Total Special Revenue Funds		296,595	268,981	247,963
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	125,719	124,320	52,789
Total Debt Service Funds		125,719	124,320	52,789
Total Expenditures/Appropriations		4,954,787	5,000,704	4,888,716
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	47,614	28,419	37,113
Total Expenditures Net of Transfers		4,907,173	4,972,285	4,851,603

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	294,220	294,220	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	30,151	31,165	31,175	31,185
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	24,000	5,000	5,000	5,000
--Legal Reserve	412,656	318,224	138,971	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	1	1

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	\$12,772	\$14,151	\$14,515	\$15,375	\$14,734
Total Classroom Instruction	\$7,980	\$8,650	\$8,993	\$9,542	\$9,108
Classroom-Salaries and Benefits	\$7,736	\$8,360	\$8,734	\$9,235	\$8,829
Classroom-General Supplies and Textbooks	\$146	\$200	\$170	\$211	\$167
Classroom-Purchased Services	\$98	\$90	\$90	\$95	\$112
Total Support Services	\$1,545	\$1,786	\$1,905	\$1,960	\$1,987
Support Services-Salaries and Benefits	\$1,403	\$1,674	\$1,734	\$1,775	\$1,838
Total Administrative Costs	\$1,606	\$1,633	\$1,812	\$1,959	\$1,884
Administration Salaries and Benefits	\$1,304	\$1,316	\$1,408	\$1,526	\$1,524
Total Operations and Maintenance of Plant	\$1,607	\$2,036	\$1,744	\$1,827	\$1,716
Operations and Maintenance-Salaries and Benefits	\$798	\$894	\$821	\$843	\$806
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$33	\$34	\$47	\$49	\$36
Total Equipment Costs	\$0	\$0	\$0	\$115	\$52
Legal Costs	\$43	\$25	\$30	\$31	\$40
Employee Benefits as a percentage of salaries*	32.84%	34.57%	37.87%	37.21%	40.38%

*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)
Business Services	Red Bank Charter School - Shared business services	0
Transportation Services, including Fuel	Buena Regional BOE - Transportation jointures	0
Transportation Services, including Fuel	Upper Township BOE - Transportation jointures	0
Transportation Services, including Fuel	Atlantic County Special Services School District - Transportation jointures	0
Purchasing	Alliance for Competitive Energy Services - Member	0
Purchasing	Educational Data Services - Member	0
Purchasing	Middlesex Regional Educational Services Commission Cooperative Pricing System - Member	0
Municipal/Public Works	Township of Weymouth - Snow plowing	0
Technology Services	Lower Cape May Regional BOE - Website	0
Insurance Coverages and Benefits	Atlantic & Cape May Counties Association of School Business Officials Joint Insurance Fund - Member	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,067,443
(B) Estimated Net Taxable Valuation (as of 10/01/13)	98,150,971
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	2.1064
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,120,232
(E) Estimated Net Taxable Valuation (as of 10/01/13)	98,150,971
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	2.1602

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,067,443
(H) Estimated Equalized Valuation (as of 10/01/13)	158,417,656
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3051
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,120,232
(K) Estimated Equalized Valuation (as of 10/01/13)	158,417,656
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.3384

NAME=Brian London

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$105,000
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	01/01/14
End Date of Contract	06/30/17
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	\$3,950
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,913
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$12,923
Contractual Post-Employment Benefit Description of Payout of Sick days	\$105,000 x 1/260 x 12 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$105,000 x 1/260 x 20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Brian London

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=Jonathan Houdart

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$77,912
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	80
Shared District	7720
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	12
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=Jonathan Houdart

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,569
Total Bonuses Amount	\$669
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,913
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$4,118
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$66,912 x 1/260 x 16 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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	