

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	816.0	795.0	790.0
On Roll Special Ed Full-Time	144.0	135.0	134.0
On Roll Subtotal	960.0	930.0	924.0
In Private School Placements	2.0	3.0	3.0
Sent to Other Districts Regular	4.0	3.0	3.0
Sent to Other Districts Special Ed	9.0	9.0	9.0
Received	5.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,613,369	9,793,339	9,989,206
Total Tuition	10-1300	16,074	9,457	99,777
Unrestricted Miscellaneous Revenues	10-1XXX	1,888	0	16,723
Interest Earned On Maintenance Reserve	10-1XXX	3,521	0	100
Subtotal - Revenues From Local Sources		9,634,852	9,802,796	10,105,806
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	21,570	21,570	142,184
Extraordinary Aid	10-3131	16,283	0	0
Categorical Special Education Aid	10-3132	568,696	568,696	568,696
Equalization Aid	10-3176	4,978,335	4,991,293	4,991,293
Categorical Security Aid	10-3177	70,464	70,464	114,624
Under Adequacy Aid	10-3180	12,194	12,194	0
Parcc Readiness Aid	10-3181	9,890	9,890	0
Per Pupil Growth Aid	10-3182	9,890	9,890	0
Professional Learning Community Aid	10-3183	9,200	9,200	0
Other State Aids	10-3XXX	1,914	0	0
Subtotal - Revenues From State Sources		5,698,436	5,693,197	5,816,797
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	67,164	32,516	32,516
ARRA/SEMI Revenue	10-4210	4,619	0	0
Subtotal - Revenues From Federal Sources		71,783	32,516	32,516
Budgeted Fund Balance - Operating Budget	10-303	0	591,105	591,165
Transfers From Other Funds	10-5200	0	72,126	0
Adjustment For Prior Year Encumbrances		0	108,858	0
Actual Revenues (Over)/Under Expenditures		-209,424	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		15,195,647	16,300,598	16,546,284
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	20,683	0
Total Revenues From Local Sources	20-1XXX	0	20,683	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	3,691
Preschool Education Aid	20-3218	231,188	194,601	238,419
Other Restricted Entitlements	20-32XX	287,325	320,386	239,060
Total Revenues From State Sources		518,513	514,987	481,170
Revenues from Federal Sources:				
Title I	20-4411-4416	468,475	558,610	389,774
Title II	20-4451-4455	39,267	58,706	33,856
Title III	20-4491-4494	11,065	12,419	8,920
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	330,528	320,928	256,745
Total Revenues From Federal Sources		849,335	960,663	697,295
Transfers From Operating Budget-Prek	20-5200	102,433	157,967	0
Total Grants And Entitlements		1,470,281	1,654,300	1,178,465
Repayment of Debt:				
Transfers From Other Funds	40-5200	7,245	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	458,543	732,346	799,122
Total Revenues From Local Sources		458,543	732,346	799,122
Revenues from State Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Debt Service Aid Type II	40-3160	0	139,153	187,208
Budgeted Fund Balance	40-303	0	78	7,245
Total Local Repayment Of Debt		465,788	871,577	993,575
Actual Revenues (Over)/Under Expenditures		-1,445	0	0
Total Repayment Of Debt		464,343	871,577	993,575
Total Revenues/Sources		17,130,271	18,826,475	18,718,324
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	102,433	157,967	0
Total Revenues/Sources Net of Transfers		17,027,838	18,668,508	18,718,324

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,061,532	4,991,733	4,983,139
Special Education - Instruction	11-2XX-100-XXX	1,437,416	1,728,580	1,629,029
Basic Skills/Remedial - Instruction	11-230-100-XXX	30,842	0	0
Bilingual Education - Instruction	11-240-100-XXX	145,513	197,264	189,886
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	50,079	58,130	58,130
School-Sponsored Athletics - Instruction	11-402-100-XXX	46,997	56,310	55,310
Summer School	11-422-XXX-XXX	1,530	2,000	64,500
Community Services Programs/Operations	11-800-330-XXX	75,270	77,914	79,874
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	348,844	356,375	366,203
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	45,645	45,578	23,821
Undist. Expenditures - Health Services	11-000-213-XXX	224,651	227,812	227,092
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	290,085	317,434	346,464
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	114,705	206,718	276,152
Undist. Expenditures - Guidance	11-000-218-XXX	261,687	273,170	277,861
Undist. Expenditures - Child Study Teams	11-000-219-XXX	449,454	516,677	521,291
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	197,099	228,600	207,902
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	193,752	175,297	256,254
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,148	13,562	14,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	313,594	381,348	320,055
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	544,723	558,972	575,466
Undist. Expend. - Central Services	11-000-251-XXX	272,737	270,229	302,083
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	61,430	69,518	52,423
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,313,147	1,396,047	1,397,318
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	442,283	470,611	425,157
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,158,841	3,556,925	3,752,695
Total Undistributed Expenditures		8,242,825	9,064,873	9,342,237

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Earned On Maintenance Reserve	10-606	0	0	100
Total General Current Expense		15,092,004	16,176,804	16,402,205
Capital Expenditures:				
Equipment	12-XXX-XXX-730	44,161	9,500	18,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	34,065	34,065	34,065
Total Capital Outlay		78,226	43,565	52,065
Transfer Of Funds To Charter Schools	10-000-100-56X	25,417	80,229	92,014
General Fund Grand Total		15,195,647	16,300,598	16,546,284
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	20,683	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	324,119	344,714	234,256
Support Services	20-218-200-XXX	9,502	7,854	7,854
Total Preschool Education Aid	20-218-XXX-XXX	333,621	352,568	242,110
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	24,094	21,638	17,310
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	154,550	176,282	123,778
Nonpublic Handicapped Services	20-XXX-XXX-XXX	40,892	39,236	31,388
Nonpublic Nursing Services	20-XXX-XXX-XXX	36,021	38,315	30,652
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,868	14,615	11,692
Nonpublic Security Aid	20-XXX-XXX-XXX	20,900	30,300	24,240
Total Other State Projects		287,325	320,386	239,060
Total State Projects	20-XXX-XXX-XXX	620,946	672,954	481,170
Federal Projects:				
Title I	20-XXX-XXX-XXX	468,475	558,610	389,774
Title II	20-XXX-XXX-XXX	39,267	58,706	33,856
Title III	20-XXX-XXX-XXX	11,065	12,419	8,920
Title IV	20-XXX-XXX-XXX	0	10,000	8,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	330,528	320,928	256,745
Total Federal Projects	20-XXX-XXX-XXX	849,335	960,663	697,295
Total Special Revenue Funds		1,470,281	1,654,300	1,178,465
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	464,343	871,577	993,575
Total Debt Service Funds		464,343	871,577	993,575
Total Expenditures/Appropriations		17,130,271	18,826,475	18,718,324
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	102,433	157,967	0
Total Expenditures Net of Transfers		17,027,838	18,668,508	18,718,324

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	414,165	321,350	321,350	321,350
Unrestricted	Repayment of Debt	5,878	7,323	7,245	0
Restricted for General Operating Budget	Capital Reserve	100	100	100	100
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	183,500	283,500	283,500	283,600
Restricted for General Operating Budget	Legal Reserve	1,051,756	1,182,270	591,165	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,011	\$15,323	\$15,741	\$16,823	\$17,157
Total Classroom Instruction	\$9,183	\$9,520	\$9,772	\$10,247	\$10,386
Classroom-Salaries and Benefits	\$8,880	\$9,178	\$9,371	\$9,754	\$9,976
Classroom-General Supplies and Textbooks	\$203	\$226	\$230	\$293	\$223
Classroom-Purchased Services	\$101	\$117	\$171	\$200	\$187
Total Support Services	\$2,333	\$2,384	\$2,462	\$2,781	\$2,968
Support Services-Salaries and Benefits	\$1,996	\$2,034	\$2,182	\$2,333	\$2,366
Total Administrative Costs	\$1,548	\$1,595	\$1,647	\$1,770	\$1,770
Administration Salaries and Benefits	\$1,335	\$1,379	\$1,379	\$1,467	\$1,542
Total Operations and Maintenance of Plant	\$1,690	\$1,585	\$1,599	\$1,749	\$1,751
Operations and Maintenance-Salaries and Benefits	\$861	\$817	\$822	\$907	\$882
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$129	\$133	\$153	\$162	\$163
Total Equipment Costs	\$26	\$47	\$10	\$10	\$19
Legal Costs	\$27	\$28	\$28	\$30	\$30
Employee Benefits as a percentage of salaries*	35.88%	32.43%	35.76%	35.51%	37.13%

*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 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 2017-18 revised appropriations and the 2018-19 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)
Others	utilities - ACES and ACT - Gas/Electric and Telecommunications cooperative agreements	0
Others	City of Somers Point - Community Educational and Recreation Programs	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - ACSSSD	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - GEHRSD	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - Mainland Regional SD	0
Transportation Services, including Fuel	Atlantic County Govt. - fuel	0
Purchasing	linwood school - various agreements	0
Purchasing	Mainland Regional SD - Pesticide	0
Purchasing	HCESC - Hunterdon County Educational Services Commission - various cooperatives	0
Purchasing	ESCNJ - Educational Services Commission of NJ - various cooperatives	0
Purchasing	EIRC - various purchasing offerings	0
Professional Staff Development	SRI/ETTC - Professional Development Training	0
Technology Services	Atlantic County AVA - Student Educational Services	0
Insurance Coverages and Benefits	SPELL JIF - Insurances - Property, student, liability, risk mgmt. consulting services	0

ID=Somers Point

Category	Amount
(A) General Fund School Levy	9,891,272
(D) Total School Levy	10,657,006
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,166,021,500
(H) Estimated Equalized Valuation (as of 10/01/17)	1,120,420,390
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8483
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9140
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8828
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9512

Name=Susan Irons

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$107,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
Total Allowances Amount	\$2,615
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	calculated at 1/260th of the then annual salary, capped at \$15,000 upon retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	compensation of unused vacation at then current per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	unused personal days revert to sick days annually
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Susan Irons

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Thomas A. Baruffi, Ed.D

Category	Measure
Job Title	Superintendent
Job Title II	interim
Base Annual Salary Amount	\$150,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
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	None Reported