

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	795.0	744.0	743.0
On Roll Special Ed Full-Time	135.0	138.0	138.0
On Roll Subtotal	930.0	882.0	881.0
In Private School Placements	3.0	1.0	1.0
Sent to Other Districts Regular	3.0	3.0	3.0
Sent to Other Districts Special Ed	9.0	11.0	11.0
Received		5.0	5.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,793,339	9,989,206	10,188,990
	Total Tuition	10-1300	5,000	99,777	11,376
	Unrestricted Miscellaneous Revenues	10-1XXX	14,209	16,822	16,922
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Total Revenues from Local Sources		9,812,548	10,105,905	10,217,388
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	21,570	142,184	142,184
	Extraordinary Aid	10-3131	17,927	0	0
	Categorical Special Education Aid	10-3132	568,696	568,696	568,696
	Equalization Aid	10-3176	4,991,293	4,991,293	4,964,991
	Categorical Security Aid	10-3177	70,464	114,624	114,624
	Under Adequacy Aid	10-3180	12,194	0	0
	PARCC Readiness Aid	10-3181	9,890	0	0
	Per Pupil Growth Aid	10-3182	9,890	0	0
	Professional Learning Community Aid	10-3183	9,200	0	0
	Other State Aids	10-3XXX	5,510	0	0
	Total Revenues from State Sources		5,716,634	5,816,797	5,790,495
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	48,393	32,516	37,184
	Total Revenues from Federal Sources		48,393	32,516	37,184
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	591,165	472,066
	Withdrawal from Maintenance Reserve	10-310	0	0	105,800
	Adjustment for Prior Year Encumbrances		0	160,883	0
	Actual Revenues (Over)/Under Expenditures		57,436	0	0
General Fund Revenues	Total Operating Budget		15,635,011	16,707,266	16,622,933
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	22,772	8,149	0
	Total Revenues from Local Sources	20-1XXX	22,772	8,149	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	3,691	0
	Preschool Education Aid	20-3218	266,727	238,419	196,800
	Other Restricted Entitlements	20-32XX	312,407	312,981	266,034
	Total Revenues from State Sources		579,134	555,091	462,834
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	531,110	520,782	442,665
	Title II	20-4451-4455	42,126	60,666	51,566
	Title III	20-4491-4494	9,821	14,458	12,289
	Title IV	20-4471-4474	9,999	29,362	24,958
	I.D.E.A. Part B (Handicapped)	20-4420-4429	321,703	320,309	272,262
	Total Revenues from Federal Sources		914,759	945,577	803,740
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	85,841	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,602,506	1,508,817	1,266,574
Debt Service Fund Transfer and Other Financing	Other Financing Sources	40-5XXX	5,738	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	732,346	799,122	750,316
	Total Revenues from Local Sources		732,346	799,122	750,316
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	139,153	187,208	226,840
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	7,245	5,739
	Total Local Repayment of Debt		877,237	993,575	982,895
	Actual Revenues (Over)/Under Expenditures		-5,661	0	0
Debt Service Fund Revenues	Total Repayment of Debt		871,576	993,575	982,895
All Fund Revenues	Total Revenues/Sources		18,109,093	19,209,658	18,872,402
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	85,841	0	0
	Total Revenues/Sources Net of Transfers		18,023,252	19,209,658	18,872,402

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,872,095	4,804,188	4,758,449
	Special Education-Instruction	11-2XX-100-XXX	1,698,973	1,665,864	1,547,040
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	85,062	19,595
	Bilingual Education-Instruction	11-240-100-XXX	197,265	191,186	139,424
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	52,310	58,130	60,790
	School-Sponsored Athletics-Instruction	11-402-100-XXX	50,516	55,933	55,310
	Summer School	11-422-XXX-XXX	0	59,622	64,500
	Community Services Programs/Operations	11-800-330-XXX	77,572	79,874	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	285,218	329,582	441,143
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	45,258	23,821	40,685
	Undistributed Expenditures-Health Services	11-000-213-XXX	221,203	227,092	195,355
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	327,589	338,944	345,181
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	170,848	368,352	444,352
	Undistributed Expenditures-Guidance	11-000-218-XXX	271,389	279,250	279,377
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	489,811	505,497	549,231
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	217,330	203,513	211,295
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	172,764	248,088	222,329
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,738	14,000	7,650
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	359,864	351,985	388,654
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	548,767	632,373	593,756
	Undistributed Expenditures-Central Services	11-000-251-XXX	261,159	332,952	312,499
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	65,256	56,973	61,733
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,305,803	1,489,727	1,548,738
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	435,470	481,828	486,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,390,563	3,679,251	3,778,848
	Total Undistributed Expenditures		8,575,030	9,563,228	9,906,826
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		15,523,761	16,563,187	16,552,034

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	5,901	18,000	19,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	34,065	34,065	34,065
	Total Capital Outlay		39,966	52,065	53,565
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	71,284	92,014	17,334
	General Fund Grand Total		15,635,011	16,707,266	16,622,933
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	22,772	8,149	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	344,714	234,256	188,946
	Support Services	20-218-200-XXX	7,854	7,854	7,854
	Total Preschool Education Aid	20-218-XXX-XXX	352,568	242,110	196,800
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	21,634	21,413	18,201
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	169,647	147,209	125,125
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	39,214	60,951	51,812
	Nonpublic Nursing Services	20-XXX-XXX-XXX	37,265	38,897	33,062
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	14,615	14,436	12,270
	Nonpublic Security Aid	20-XXX-XXX-XXX	30,032	30,075	25,564
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	664,975	555,091	462,834
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	531,110	520,782	442,665
	Title II	20-XXX-XXX-XXX	42,126	60,666	51,566
	Title III	20-XXX-XXX-XXX	9,821	14,458	12,289
	Title IV	20-XXX-XXX-XXX	9,999	29,362	24,958
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	321,703	320,309	272,262
	Total Federal Projects	20-XXX-XXX-XXX	914,759	945,577	803,740
Special Revenue Fund Expenses	Total Special Revenue Funds		1,602,506	1,508,817	1,266,574
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	871,576	993,575	982,895
	Total Debt Service Funds		871,576	993,575	982,895
All Fund Expenses	Total Expenditures/Appropriations		18,109,093	19,209,658	18,872,402
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	85,841	0	0
	Total Expenditures Net of Transfers		18,023,252	19,209,658	18,872,402

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	100	100	100	100
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	283,500	283,500	283,600	177,900
	Legal Reserve	1,182,270	1,058,022	466,857	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	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
Unrestricted	General Operating Budget	321,350	336,137	336,137	330,928
	Repayment of Debt	7,323	12,984	5,739	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,323	\$16,357	\$17,157	\$18,154	\$17,979
Total Classroom Instruction	\$9,520	\$10,075	\$10,386	\$10,712	\$10,399
Classroom-Salaries and Benefits	\$9,178	\$9,601	\$9,976	\$10,248	\$9,855
Classroom-General Supplies and Textbooks	\$226	\$312	\$223	\$269	\$274
Classroom-Purchased Services	\$117	\$162	\$187	\$195	\$270
Total Support Services	\$2,384	\$2,668	\$2,968	\$3,195	\$3,351
Support Services-Salaries and Benefits	\$2,034	\$2,278	\$2,366	\$2,592	\$2,645
Total Administrative Costs	\$1,595	\$1,707	\$1,770	\$2,019	\$2,008
Administration Salaries and Benefits	\$1,379	\$1,436	\$1,542	\$1,728	\$1,664
Total Operations and Maintenance of Plant	\$1,585	\$1,647	\$1,751	\$1,934	\$2,042
Operations and Maintenance-Salaries and Benefits	\$817	\$902	\$882	\$917	\$1,006
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$133	\$147	\$163	\$170	\$178
Total Equipment Costs	\$47	\$6	\$19	\$20	\$22
Legal Costs	\$28	\$32	\$30	\$38	\$38
Employee Benefits as a percentage of salaries*	32.43%	34.22%	37.13%	36.15%	39.00%

*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 2018-19 revised appropriations and the 2019-20 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	SPELL JIF - Insurances -Property, student, I	0
Others	utilities - ACES and ACT - gas/electric and telecommunications cooperative agreements	0
	City of Somers Point - Community Educational and Recreation Programs	0
Professional Staff Development	SRI/ETTC - Professional Development Training	0
Purchasing	EIRC - various purchasing offerings	0
	HCESC - Hunterdon County Educational Services commission - various cooperatives	0
	ED Data Cooperative	0
	ESCNJ - Educational Services Commission of NJ - various cooperatives	0
Technology Services	Atlantic County AVA - Student Educational Services	0
Transportation Services, including Fuel	Jointure Agreement for student transportation - GEHRSD	0
	Jointure Agreement for student transportation - Mainland Regional SD	0
	Atlantic County Govt. fuel	0
	Jointure Agreement for student transportation - ACSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Somers Point	(A) General Fund School Levy	10,089,098
	(D) Total School Levy	10,863,817
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,146,862,227
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,134,496,218
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8797
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9473
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8893
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9576

Employee Contract List for District

Name	Category	Measure
Michelle CarneyRay-Yoder	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,000
	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	07/01/18
	End Date of Contract	06/30/21
	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	\$3,900
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$465
	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 \$15000 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	

Employee Contract List for District

Name	Category	Measure
Michelle CarneyRay-Yoder	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
Susan Irons	Job Title	Board Secretary
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$109,650
	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	06/30/20
	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	

Employee Contract List for District

Name	Category	Measure
Susan Irons	Total Allowances Amount	\$3,900
	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 \$15000 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
	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	