

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,225	1,221	1,187
Pupils On Roll - Special Full-Time	137	157	151
Subtotal - Pupils On Roll	1,362	1,378	1,338
Private School Placements	7	8	8
Pupils Sent to Other Districts-Reg Prog	588	585	581
Pupils Sent to Other Dists-Spec Ed Prog	105	86	89
Pupils Received	80	73	70

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	22,366,560	22,813,891	22,975,000
Total Tuition	10-1300	666,363	543,309	645,671
Transportation Fees From Other LEAS	10-1420-1440	55,924	65,000	56,000
Unrestricted Miscellaneous Revenues	10-1XXX	64,299	84,436	58,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,650	1,800
Other Restricted Miscellaneous Revenues	10-1XXX	17,133	14,600	12,000
Subtotal - Revenues From Local Sources		23,170,279	23,522,886	23,748,471
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	394,800
Categorical Transportation Aid	10-3121	1,452,379	1,445,583	1,445,583
Extraordinary Aid	10-3131	134,192	0	0
Categorical Special Education Aid	10-3132	1,085,275	1,098,835	1,098,835
Equalization Aid	10-3176	4,273,601	4,307,772	4,307,772
Categorical Security Aid	10-3177	159,540	164,852	164,852
Adjustment Aid	10-3178	2,538,689	2,640,282	2,640,282
Other State Aids	10-3XXX	28,014	0	38,540
Subtotal - Revenues From State Sources		9,671,690	9,657,324	10,090,664
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	17,077	18,819
Education Jobs Fund	18-4522	934	0	0
Subtotal - Revenues From Federal Sources		934	17,077	18,819
Budgeted Fund Balance - Operating Budget	10-303	0	1,131,009	889,082
Withdrawal From Maint. Reserve	10-310	0	0	100,000
Other Financing Sources	10-5xxx	35,638	0	0
Adjustment For Prior Year Encumbrances		0	938,090	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Actual Revenues (Over)/Under Expenditures		-26,192	0	0
Total Operating Budget		32,852,349	35,266,386	34,847,036
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	102,121	103,094	87,630
Title II	20-4451-4455	54,414	44,727	38,018
I.D.E.A. Part B (Handicapped)	20-4420-4429	551,497	527,528	448,399
Other	20-4XXX	8,368	0	0
Total Revenues From Federal Sources		716,400	675,349	574,047
Total Grants And Entitlements		716,400	675,349	574,047
Total Revenues/Sources		33,568,749	35,941,735	35,421,083
Total Revenues/Sources Net of Transfers		33,568,749	35,941,735	35,421,083

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,501,056	7,152,536	7,360,380
Special Education - Instruction	11-2XX-100-XXX	1,574,770	1,717,608	1,772,396
Basic Skills/Remedial - Instruction	11-230-100-XXX	502,323	571,798	650,907
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,719	21,018	20,556
School-Sponsored Athletics - Instruction	11-402-100-XXX	54,208	49,867	50,000
Before/After School Programs	11-421-XXX-XXX	7,669	30,224	20,865
Summer School	11-422-XXX-XXX	38,786	58,595	54,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	11,485,737	10,294,166	10,336,177
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	37,870	37,224	37,942
Undist. Expenditures - Health Services	11-000-213-XXX	262,247	262,693	263,932
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	399,180	380,219	390,701
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	307,271	376,385	493,713
Undist. Expenditures - Guidance	11-000-218-XXX	226,717	211,751	215,412
Undist. Expenditures - Child Study Teams	11-000-219-XXX	470,365	451,343	445,854
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	323,095	442,595	459,124
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	186,601	185,166	191,243
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	32,653	50,400	52,400
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	499,280	654,966	583,526
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	756,942	749,859	729,022
Undist. Expend. - Central Services	11-000-251-XXX	346,378	365,979	363,667
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	128,024	187,626	173,543
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,231,973	2,510,808	2,247,356
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,731,737	1,977,649	2,063,096
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,913,443	3,379,090	3,745,786
Total Undistributed Expenditures		22,339,513	22,517,919	22,792,494
Total General Current Expense		32,028,044	32,119,565	32,721,598

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	169,084	121,500	50,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	590,269	2,885,142	1,993,640
Interest Deposit To Capital Reserve	10-604	0	1,650	1,800
Total Capital Outlay		759,353	3,008,292	2,045,440
Special Schools:				
Adult Education:				
Adult Education-Local-Instruction	13-602-100-XXX	8,333	9,250	8,800
Adult Education-Local-Support Serv.	13-602-200-XXX	4,000	6,000	6,000
Total Adult Education-Local	13-602-X00-XXX	12,333	15,250	14,800
Total Special Schools	13-XXX-XXX-XXX	12,333	15,250	14,800
Transfer Of Funds To Charter Schools	10-000-100-56X	52,619	123,279	65,198
General Fund Grand Total		32,852,349	35,266,386	34,847,036
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	102,121	103,094	87,630
Title II	20-XXX-XXX-XXX	54,414	44,727	38,018
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	551,497	527,528	448,399
Other	20-XXX-XXX-XXX	8,368	0	0
Total Federal Projects	20-XXX-XXX-XXX	716,400	675,349	574,047
Total Special Revenue Funds		716,400	675,349	574,047
Total Expenditures/Appropriations		33,568,749	35,941,735	35,421,083
Total Expenditures Net of Transfers		33,568,749	35,941,735	35,421,083

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	972,026	735,862	686,562	686,562
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	250,003	550,003	736,653	738,453
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	875,000	1,175,000	1,345,000	1,245,000
--Legal Reserve	1,573,167	2,020,091	889,082	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	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	\$12,187	\$13,401	\$14,748	\$14,456	\$15,234
Total Classroom Instruction	\$7,371	\$8,272	\$8,847	\$8,612	\$9,286
Classroom-Salaries and Benefits	\$6,950	\$7,643	\$8,233	\$7,983	\$8,558
Classroom-General Supplies and Textbooks	\$148	\$497	\$288	\$519	\$570
Classroom-Purchased Services	\$274	\$132	\$327	\$109	\$158
Total Support Services	\$1,686	\$1,881	\$2,138	\$2,084	\$2,307
Support Services-Salaries and Benefits	\$1,389	\$1,516	\$1,684	\$1,616	\$1,786
Total Administrative Costs	\$1,496	\$1,451	\$1,717	\$1,669	\$1,668
Administration Salaries and Benefits	\$1,187	\$1,175	\$1,305	\$1,161	\$1,269
Total Operations and Maintenance of Plant	\$1,550	\$1,721	\$1,947	\$1,992	\$1,864
Operations and Maintenance-Salaries and Benefits	\$688	\$706	\$857	\$783	\$810
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$59	\$54	\$65	\$63	\$65
Total Equipment Costs	\$241	\$120	\$74	\$88	\$37
Legal Costs	\$67	\$29	\$74	\$78	\$60
Employee Benefits as a percentage of salaries*	25.67%	22.73%	26.80%	26.45%	28.45%

*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.

Item	Line Number	Source	Amount	Explanation
1	410	School Choice Aid	394800.00	New Aid for the 14/15 school year
1	630	Maintenance Reserve	100000.00	To fund SDA project for renovations at the primary school

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Special Education Services	Placement of students and Atlantic County Special Services, Cape May County Special Services, & Gloucester County Special Services	0.00
Custodial and Maintenance Services	District provides man power and equipment for maintenance of Township floors	0.00
Custodial and Maintenance Services	District provides man power for cleaning of Township facility	0.00
Transportation Services, including Fuel	Utilize Township fuel pump to fuel up School District Buses	0.00
Transportation Services, including Fuel	Transport student through consortium with Atlantic County Special Services and Cape May County Special Services	0.00
Transportation Services, including Fuel	Enter into jointure with Greater Egg Harbor Regional to transport special education students	0.00
Purchasing	Member of ACES for the purchase electrical services	0.00
Purchasing	Member of Educational Data Services consortium for the purchase of classroom/custodial supplies	0.00
Municipal/Public Works	Township takes care of snow removal, trash removal and groundskeeping of athletic fields	0.00
Municipal/Public Works	Township loans man power for construction of playground	0.00
Municipal/Public Works	Township loaned man power for small renovation projects	0.00
Professional Staff Development	Participation in professional development programs with Cape May County Schools	0.00
Insurance Coverages and Benefits	Member of the Cape Atlantic Insurance Pool	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	22,975,000
(B) Estimated Net Taxable Valuation (as of 02/28/14)	2,155,438,800
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.0659
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	22,975,000
(E) Estimated Net Taxable Valuation (as of 02/28/14)	2,155,438,800
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.0659

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	22,975,000
(H) Estimated Equalized Valuation (as of 10/01/13)	1,924,606,756
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1938
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	22,975,000
(K) Estimated Equalized Valuation (as of 10/01/13)	1,924,606,756
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.1938

NAME=Donna Young

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	HR Supervisor
Base Annual Salary Amount	\$77,935
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	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	5358
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	16.5 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	

NAME=Donna Young

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	4750
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	Health Insurance Waiver
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=Glen Stewart

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$80,439
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	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Glen Stewart

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	7264
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	14102
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50/day; max \$10,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 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	4750
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	Health insurance Waiver
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=Laurie A. Ryan

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$100,000
Full-Time Equivalent (FTE)	1.0

NAME=Laurie A. Ryan

CATEGORY	MEASURE
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	17
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	5238
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	6731
Contractual Post-Employment Benefit Description of Payout of Sick days	Not Eligible - Need 12 years service in the district
Contractual Post-Employment Benefit Description of Payout of Vacation days	17.5 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=Laurie A. Ryan

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=Vincent J. Palmieri, Jr.

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$137,343
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	07/01/11
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	5738
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Vincent J. Palmieri, Jr.

CATEGORY	MEASURE
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	28338
Contractual Post-Employment Benefit Description of Payout of Sick days	100/day; \$10000 max
Contractual Post-Employment Benefit Description of Payout of Vacation days	35 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	
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	