

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	724.0	687.0	701.0
On Roll Special Ed Full-Time	130.0	122.0	104.0
On Roll Subtotal	854.0	809.0	805.0
Sent to Other Districts Regular	7.0	2.0	0.0
Sent to Other Districts Special Ed	7.0	3.0	5.0
Received	7.0		0.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,188,990	10,392,770	10,392,770
	Total Tuition	10-1300	83,311	15,912	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	40,492	15,000	19,800
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	100
	Total Revenues from Local Sources		10,312,793	10,423,682	10,432,770
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	142,184	142,184	142,184
	Extraordinary Aid	10-3131	132,441	0	0
	Categorical Special Education Aid	10-3132	568,696	568,696	568,696
	Equalization Aid	10-3176	4,964,991	4,874,027	4,542,364
	Categorical Security Aid	10-3177	114,624	114,624	114,624
	Total Revenues from State Sources		5,922,936	5,699,531	5,367,868
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	35,531	36,878	33,558
	Total Revenues from Federal Sources		35,531	36,878	33,558
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	372,653	627,950
	Withdrawal from Maintenance Reserve	10-310	0	521,840	400,000
	Adjustment for Prior Year Encumbrances		0	39,943	0
	Actual Revenues (Over)/Under Expenditures		-1,167,959	0	0
General Fund Revenues	Total Operating Budget		15,103,301	17,094,527	16,862,146
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	5,000
	Other Revenue from Local Sources	20-1XXX	44,877	10,650	9,047
	Total Revenues from Local Sources	20-1XXX	44,877	10,650	14,047
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	461
	Preschool Education Aid	20-3218	652,492	1,167,976	1,297,716
	Other Restricted Entitlements	20-32XX	251,606	239,144	203,272
	Total Revenues from State Sources		904,098	1,407,120	1,501,449

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	471,395	483,585	411,047
	Title II	20-4451-4455	37,623	79,118	67,250
	Title III	20-4491-4494	4,981	18,601	15,811
	Title IV	20-4471-4474	33,454	36,215	30,783
	I.D.E.A. Part B (Handicapped)	20-4420-4429	309,445	323,341	274,840
	CARES Act Education Stabilization Fund	20-4530	0	367,852	0
	CARES-Digital Divide Grant	20-4531	0	68,076	0
	Coronavirus Relief Fund (CRF)	20-4532	0	88,786	0
	CRRSA Act-ESSER II	20-4534		0	1,507,243
	CRRSA Act-Learning Acceleration Grant	20-4535		0	96,727
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			856,898	1,465,574
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	30,000	10,000
Special Revenue Fund Revenues	Total Grants and Entitlements		1,805,873	2,913,344	3,974,197
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	4,997	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	750,316	752,495	752,184
	Total Revenues from Local Sources		750,316	752,495	752,184
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	226,840	226,797	224,639
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3,878	4,997
	Total Local Repayment of Debt		982,153	983,170	981,820
	Actual Revenues (Over)/Under Expenditures		742	0	0
Debt Service Fund Revenues	Total Repayment of Debt		982,895	983,170	981,820
All Fund Revenues	Total Revenues/Sources		17,892,069	20,991,041	21,818,163
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	30,000	10,000
	Total Revenues/Sources Net of Transfers		17,892,069	20,961,041	21,808,163

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,583,424	5,353,424	4,719,891
	Special Education-Instruction	11-2XX-100-XXX	1,587,407	1,283,898	1,871,323
	Basic Skills/Remedial-Instruction	11-230-100-XXX	45,163	10,531	20,000
	Bilingual Education-Instruction	11-240-100-XXX	227,348	218,968	211,120
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	47,233	60,550	65,250
	School-Sponsored Athletics-Instruction	11-402-100-XXX	50,887	58,109	55,580
	Summer School	11-422-XXX-XXX	53,125	74,500	90,450
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	211,509	332,186	201,499
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,265	23,753	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	193,673	204,046	202,596
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	323,833	398,412	461,107
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	249,501	323,434	288,043
	Undistributed Expenditures-Guidance	11-000-218-XXX	275,434	279,373	281,184
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	433,513	571,384	496,794
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	174,816	213,539	223,656
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	194,073	207,614	244,218
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,096	62,750	9,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	366,581	427,252	481,979
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	570,338	598,094	512,324
	Undistributed Expenditures-Central Services	11-000-251-XXX	354,583	325,267	285,137
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	55,384	53,385	76,289
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,437,057	1,666,700	1,619,986
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	309,116	437,440	318,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,228,881	3,782,669	4,003,660
	Undistributed Expenditures-Food Services	11-000-310-930	15,440	0	0
	Total Undistributed Expenditures			8,422,093	9,907,298
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	100
General Fund Current Expenses	Total General Current Expense		15,016,680	16,967,278	16,739,986

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	18,935	20,600	30,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	34,065	34,065	34,065
	Interest Deposit to Capital Reserve	10-604	0	0	100
	Total Capital Outlay		53,000	54,665	64,165
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	33,621	72,584	57,995
	General Fund Grand Total		15,103,301	17,094,527	16,862,146
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	44,877	10,650	9,047
	Student Activity Fund	20-475-XXX-XXX	0	0	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	358,734	572,711	531,273
	Support Services	20-218-200-XXX	293,758	625,265	776,904
	Total Preschool Education Aid	20-218-XXX-XXX	652,492	1,197,976	1,308,177
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	18,341	21,015	17,863
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	92,444	72,560	61,676
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	57,781	52,001	44,200
	Nonpublic Nursing Services	20-XXX-XXX-XXX	31,537	33,368	28,363
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,528	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	38,975	60,200	51,170
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	904,098	1,437,120	1,511,449
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	471,395	483,585	411,047
	Title II	20-XXX-XXX-XXX	37,623	79,118	67,250
	Title III	20-XXX-XXX-XXX	4,981	18,601	15,811
	Title IV	20-XXX-XXX-XXX	33,454	36,215	30,783
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	309,445	323,341	274,840
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	367,852	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	68,076	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	88,786	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	1,507,243
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	96,727
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	856,898	1,465,574	2,448,701
Special Revenue Fund Expenses	Total Special Revenue Funds		1,805,873	2,913,344	3,974,197
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	982,895	983,170	981,820
	Total Debt Service Funds		982,895	983,170	981,820
All Fund Expenses	Total Expenditures/Appropriations		17,892,069	20,991,041	21,818,163
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	30,000	10,000
	Total Expenditures Net of Transfers		17,892,069	20,961,041	21,808,163

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	100	1,000,100	1,000,100	1,000,200
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	668,509	1,050,768	528,928	129,028
	Legal Reserve	816,857	784,844	434,844	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	510,319	456,851	534,198	341,092
	Repayment of Debt	9,617	8,875	4,997	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,058	\$17,477	\$19,987	\$21,524	\$21,870
Total Classroom Instruction	\$10,149	\$10,459	\$11,715	\$12,445	\$12,649
Classroom-Salaries and Benefits	\$9,724	\$9,927	\$11,095	\$11,733	\$11,885
Classroom-General Supplies and Textbooks	\$249	\$256	\$335	\$333	\$490
Classroom-Purchased Services	\$176	\$276	\$286	\$379	\$274
Total Support Services	\$2,972	\$2,968	\$3,815	\$4,303	\$4,461
Support Services-Salaries and Benefits	\$2,464	\$2,596	\$3,185	\$3,595	\$3,924
Total Administrative Costs	\$1,819	\$1,992	\$2,106	\$2,240	\$2,184
Administration Salaries and Benefits	\$1,571	\$1,704	\$1,763	\$1,848	\$1,734
Total Operations and Maintenance of Plant	\$1,845	\$1,891	\$2,170	\$2,345	\$2,378
Operations and Maintenance-Salaries and Benefits	\$901	\$899	\$977	\$1,024	\$1,254
Board Contribution to Food Services	\$0	\$18	\$0	\$0	\$0
Total Extracurricular Costs	\$152	\$149	\$181	\$191	\$199
Total Equipment Costs	\$20	\$22	\$17	\$26	\$37
Legal Costs	\$44	\$34	\$38	\$40	\$48
Employee Benefits as a percentage of salaries*	33.82%	34.32%	37.37%	36.67%	39.54%

\*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 2020-21 revised appropriations and the 2021-22 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)
Curriculum Services	Member of Atlantic County Audio Visual Aid	0
Insurance Coverages and Benefits	Participation in SPELLJIF/ACCASBOJIF for District Insurance, including worker's Compensation	0
Municipal/Public Works	Provides truck for snow plowing	0
	Plows street parking during inclement weather	0
Purchasing	Participate in NJESC Consortium for general office and supply purchases	0
	Participate in Ed-Data time and material bid for maintenance/building	0
	Member of ACES - electrical & gas aggregation	0
Transportation Services, including Fuel	Fuel is provided through County for district vehicles	0
	Student Transportation provided by GEHRSD	0

## Estimated Tax Rates

Municipality	Category	Amount
Somers Point	(A) General Fund School Levy	10,392,770
	(D) Total School Levy	11,145,109
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,132,581,800
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,159,363,087
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9176
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9840
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8964
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9613

Employee Contract List for District

Name	Category	Measure
Michele D. Roemer	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$100,000
	Full-Time Equivalent (FTE)	0.8
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	200
	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
	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	not eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
	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
Michele D. Roemer	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
Michelle CarneyRay-Yoder	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,454
	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

Employee Contract List for District

Name	Category	Measure
Michelle CarneyRay-Yoder	Total Allowances Amount	\$6,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,701
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,731
	Contractual Post-Employment Benefit Description of Payout of Sick days	at retirement 1/260th of current salary
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th annual contract no greater than 10 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	reverts to sick days per contract
	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	
William Straka	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,310
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

## Employee Contract List for District

Name	Category	Measure
William Straka	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	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	\$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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	20 years of service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	employee must use all vacation time before retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout of personal day
	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

Employee Contract List for District

Name	Category	Measure
William Straka	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