

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	186	191	194
Pupils On Roll - Special Full-Time	29	44	34
Subtotal - Pupils On Roll	215	235	228
Private School Placements	1	1	0
Pupils Sent to Other Districts-Reg Prog	28	25	25
Pupils Sent to Other Dists-Spec Ed Prog	32	23	24
Pupils in State Facilities	1	2	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,284,516	1,335,896	1,369,809
Unrestricted Miscellaneous Revenues	10-1XXX	47,065	19,639	41,000
Subtotal - Revenues From Local Sources		1,331,581	1,355,535	1,410,809
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	16,014
Categorical Transportation Aid	10-3121	173,414	169,502	164,943
Extraordinary Aid	10-3131	4,000	1,991	0
Categorical Special Education Aid	10-3132	111,835	117,374	122,247
Equalization Aid	10-3176	1,794,117	1,707,524	1,798,565
Categorical Security Aid	10-3177	84,252	82,226	85,572
Adjustment Aid	10-3178	759,803	790,781	761,240
Other State Aids	10-3XXX	2,958	0	0
Subtotal - Revenues From State Sources		2,930,379	2,869,398	2,948,581
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	3,174	0	0
Subtotal - Revenues From Federal Sources		3,174	0	0
Actual Revenues (Over)/Under Expenditures				
		167,805	0	0
Total Operating Budget		4,432,939	4,224,933	4,359,390
Grants and Entitlements:				
Tuition - Preschool	20-1310	10,188	0	0
Other Revenue From Local Sources	20-1xxx	10,842	0	0
Total Revenues From Local Sources	20-1XXX	21,030	0	0
Revenues from State Sources:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	6,235
Preschool Education Aid	20-3218	459,719	480,348	530,552
Other Restricted Entitlements	20-32XX	448	0	0
Total Revenues From State Sources		460,167	480,348	536,787
Revenues from Federal Sources:				
Title I	20-4411-4416	258,189	190,733	143,050
Title II	20-4451-4455	34,231	16,000	12,000
Title IV	20-4471-4474	585	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	94,203	89,490	67,118
Other	20-4XXX	18,696	0	0
Total Revenues From Federal Sources		405,904	296,223	222,168
Total Grants And Entitlements		887,101	776,571	758,955
Repayment of Debt:				
Transfers From Other Funds	40-5200	50,975	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	97,268	151,705
Other Miscellaneous	40-1xxx	122,676	52,201	0
Miscellaneous	40-1XXX	122,676	52,201	0
Total Revenues From Local Sources		122,676	149,469	151,705
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	170,383	146,663	148,867
Budgeted Fund Balance	40-303	0	0	10
Total Local Repayment Of Debt		344,034	296,132	300,582
Actual Revenues (Over)/Under Expenditures		-10	0	0
Total Repayment Of Debt		344,024	296,132	300,582

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues/Sources		5,664,064	5,297,636	5,418,927
Total Revenues/Sources Net of Transfers		5,664,064	5,297,636	5,418,927

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	889,305	946,753	905,957
Special Education - Instruction	11-2XX-100-XXX	207,839	324,714	342,314
Basic Skills/Remedial - Instruction	11-230-100-XXX	188,721	80,342	0
Bilingual Education - Instruction	11-240-100-XXX	0	78,240	79,005
Vocational Programs - Local - Instruction	11-3XX-100-XXX	77,542		
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,656	3,008	3,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,347,094	1,290,413	1,412,638
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	75,425	78,512	93,292
Undist. Expenditures - Health Services	11-000-213-XXX	53,768	38,820	55,026
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	23,430	30,095	62,984
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	58,406		
Undist. Expenditures - Guidance	11-000-218-XXX	10,222		
Undist. Expenditures - Child Study Teams	11-000-219-XXX	0	41,350	78,243
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,025	1,000	1,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	50,603	25,411	25,531
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	144,159	124,158	120,427
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	72,594	74,740	62,547
Undist. Expend. - Central Services	11-000-251-XXX	100,867	112,228	111,247
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	199,776	201,942	213,543
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	248,436	238,132	249,121
Personal Services - Employee Benefits	11-XXX-XXX-2XX	619,283	513,215	527,129
Undistributed Expenditures-Food Services	11-000-310-930	49,529	11,233	0
Total Undistributed Expenditures		3,054,617	2,781,249	3,012,728
Total General Current Expense		4,421,680	4,214,306	4,343,004
Capital Expenditures:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	11,259	10,627	16,386
Total Capital Outlay		11,259	10,627	16,386
General Fund Grand Total		4,432,939	4,224,933	4,359,390
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	21,030		
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	245,232	259,761	270,850
Support Services	20-218-200-XXX	214,487	220,587	263,737
Fac Acquisition And Constr. Services	20-218-400-XXX	0	0	2,200
Total Preschool Education Aid	20-218-XXX-XXX	459,719	480,348	536,787
Other State Projects:				
Other	20-XXX-XXX-XXX	448		
Total Other State Projects		448		
Total State Projects	20-XXX-XXX-XXX	460,167	480,348	536,787
Federal Projects:				
Title I	20-XXX-XXX-XXX	258,189	190,733	143,050
Title II	20-XXX-XXX-XXX	34,231	16,000	12,000
Title IV	20-XXX-XXX-XXX	585		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	94,203	89,490	67,118
Other	20-XXX-XXX-XXX	18,696		
Total Federal Projects	20-XXX-XXX-XXX	405,904	296,223	222,168
Total Special Revenue Funds		887,101	776,571	758,955
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	344,024	296,132	300,582
Total Debt Service Funds		344,024	296,132	300,582
Total Expenditures/Appropriations		5,664,064	5,297,636	5,418,927
Total Expenditures Net of Transfers		5,664,064	5,297,636	5,418,927

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	-9,017	-176,822	0	0
--Repayment of Debt	0	10	10	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	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	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,627	\$14,920	\$13,672	\$13,418	\$14,048
Total Classroom Instruction	\$9,872	\$9,842	\$9,355	\$9,281	\$9,255
Classroom-Salaries and Benefits	\$9,573	\$9,585	\$9,140	\$9,086	\$9,062
Classroom-General Supplies and Textbooks	\$206	\$61	\$11	\$106	\$99
Classroom-Purchased Services	\$93	\$197	\$204	\$90	\$94
Total Support Services	\$1,924	\$2,166	\$1,685	\$1,664	\$2,299
Support Services-Salaries and Benefits	\$1,489	\$1,649	\$1,169	\$1,162	\$1,425
Total Administrative Costs	\$1,560	\$1,740	\$1,614	\$1,537	\$1,527
Administration Salaries and Benefits	\$1,163	\$1,279	\$1,251	\$1,167	\$1,182
Legal Costs	\$84	\$48	\$66	\$64	\$66
Total Operations and Maintenance of Plant	\$1,177	\$915	\$859	\$863	\$941
Operations and Maintenance-Salaries and Benefits	\$19	\$19	\$18	\$17	\$18
Board Contribution to Food Services	\$72	\$226	\$133	\$48	\$0
Total Extracurricular Costs	\$13	\$23	\$18	\$17	\$18
Total Equipment Costs	\$0	\$0	\$0	\$0	\$10
Employee Benefits as a percentage of salaries*	38.76%	35.62%	34.72%	29.89%	32.94%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*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 Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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	300	SREC sales	35000.00	Estimated Sales during FY14
2	300	Utilities reimbursement for County Library	6000.00	Estimate for utilities use by library

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Food Services	Nutra Serve Management	0.00
Social Worker/Psychologist	Salem County Special Services School District - Child Study Team Services	0.00
Transportation Services, including Fuel	Cape May County Special Services	0.00
Transportation Services, including Fuel	Dennis Township Board of Education	0.00
Transportation Services, including Fuel	Upper Township Board of Education	0.00
Purchasing - Supplies	Pittsgrove BOE - Copy Paper	0.00
Purchasing - Supplies	Millville BOE - Custodial Supplies	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,369,809
(B) Estimated Net Taxable Valuation (as of 10/01/12)	176,698,156
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.7752
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,521,514
(E) Estimated Net Taxable Valuation (as of 10/01/12)	176,698,156
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.8611

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,369,809
(H) Estimated Equalized Valuation (as of 10/01/12)	188,968,780
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7249
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,521,514
(K) Estimated Equalized Valuation (as of 10/01/12)	188,968,780
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.8052

NAME=Alan Parmelee

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$79,227
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	8250
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	18150
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum upon retirement unless State payout is less
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Alan Parmelee

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=Lynda Anderson- Towns

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$112,272
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	07/01/10
End Date of Contract	07/01/15
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	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	21212
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	plus any unused days at a per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Lynda Anderson- Towns

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	