

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,192	1,203	1,143
Pupils On Roll - Special Full-Time	208	198	208
Subtotal - Pupils On Roll	1,400	1,401	1,351
Private School Placements	10	9	0
Pupils Sent to Other Districts-Reg Prog	7	2	0
Pupils Sent to Other Dists-Spec Ed Prog	22	10	0
Pupils Received	55	46	0
Pupils in State Facilities	0	3	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,411,722	7,559,956	7,711,155
Other Local Governmental Units - Unrestricted	10-12XX	68,531	54,000	64,000
Total Tuition	10-1300	416,185	268,000	224,000
Transportation Fees From Other LEAS	10-1420-1440	24,501	12,150	12,200
Unrestricted Miscellaneous Revenues	10-1XXX	204,628	98,000	92,000
Interest Earned On Capital Reserve Funds	10-1XXX	35	25	50
Subtotal - Revenues From Local Sources		8,125,602	7,992,131	8,103,405
Revenues from State Sources:				
School Choice Aid	10-3116	0	14,890	96,785
Categorical Transportation Aid	10-3121	63,240	60,696	60,696
Extraordinary Aid	10-3131	73,826	90,000	90,000
Categorical Special Education Aid	10-3132	709,151	728,613	728,613
Equalization Aid	10-3176	8,710,339	8,683,487	8,683,487
Categorical Security Aid	10-3177	161,888	171,822	171,822
Other State Aids	10-3XXX	13,809	77,145	103,255
Subtotal - Revenues From State Sources		9,732,253	9,826,653	9,934,658
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	22,803	31,017	35,547
Education Jobs Fund	18-4522	7,490	0	0
Subtotal - Revenues From Federal Sources		30,293	31,017	35,547
Budgeted Fund Balance - Operating Budget	10-303	0	951,602	1,037,607
Transfers From Other Funds	10-5200	772	0	0
Adjustment For Prior Year Encumbrances		0	28,464	0
Actual Revenues (Over)/Under Expenditures		-356,828	0	0
Total Operating Budget		17,532,092	18,829,867	19,111,217

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Tuition - Preschool	20-1310	0	11,000	18,000
Other Revenue From Local Sources	20-1xxx	64,762	328,003	281,461
Total Revenues From Local Sources	20-1XXX	64,762	339,003	299,461
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	9,208	5,000
Preschool Education Aid	20-3218	338,407	283,790	299,130
Other Restricted Entitlements	20-32XX	480,635	492,170	492,170
Total Revenues From State Sources		819,042	785,168	796,300
Revenues from Federal Sources:				
Title I	20-4411-4416	506,496	480,195	374,579
Title II	20-4451-4455	47,161	55,864	36,836
Title III	20-4491-4494	12,197	35,309	10,289
I.D.E.A. Part B (Handicapped)	20-4420-4429	387,549	384,459	314,495
Other	20-4XXX	620,495	77,251	0
Total Revenues From Federal Sources		1,573,898	1,033,078	736,199
Transfers From Operating Budget-Prek	20-5200	0	0	45,216
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	0	19,837
Total Grants And Entitlements		2,457,702	2,157,249	1,897,013
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	924,356	692,859	847,062
Total Revenues From Local Sources		924,356	692,859	847,062
Revenues from State Sources:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Debt Service Aid Type II	40-3160	303,406	288,728	279,744
Budgeted Fund Balance	40-303	0	170,220	1,001
Total Local Repayment Of Debt		1,227,762	1,151,807	1,127,807
Actual Revenues (Over)/Under Expenditures		-1,001	0	0
Total Repayment Of Debt		1,226,761	1,151,807	1,127,807
Total Revenues/Sources		21,216,555	22,138,923	22,136,037
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	0	45,216
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	0	19,837
Total Revenues/Sources Net of Transfers		21,216,555	22,138,923	22,070,984

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,611,620	5,658,335	5,782,065
Special Education - Instruction	11-2XX-100-XXX	1,191,492	1,299,322	1,295,120
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	81,873	81,172
Bilingual Education - Instruction	11-240-100-XXX	47,401	48,926	49,406
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	89,917	102,383	104,607
School-Sponsored Athletics - Instruction	11-402-100-XXX	301,715	305,604	319,265
Instructional Alternative Ed Program	11-423-XXX-XXX	23,607	20,060	23,040
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,132,481	1,334,254	1,292,453
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	50	52
Undist. Expenditures - Health Services	11-000-213-XXX	155,122	162,550	163,488
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	354,293	247,471	233,745
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	107,895	110,291	109,220
Undist. Expenditures - Guidance	11-000-218-XXX	342,304	468,279	488,145
Undist. Expenditures - Child Study Teams	11-000-219-XXX	374,237	481,163	444,459
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	164,994	178,434	209,732
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	143,391	74,398	83,166
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,461	5,250	74,950
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	384,918	471,612	465,998
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	907,994	1,031,375	944,898
Undist. Expend. - Central Services	11-000-251-XXX	226,195	231,693	232,723
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	112,249	94,580	95,725
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,392,761	1,425,761	1,395,985
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	822,445	954,237	946,813
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,341,613	3,781,055	4,013,992
Total Undistributed Expenditures		9,972,353	11,052,453	11,195,544
Total General Current Expense		17,238,105	18,568,956	18,850,219

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	114,242	13,270	13,270
Facilities Acquisition And Const. Serv.	12-000-400-XXX	160,331	228,313	228,312
Interest Deposit To Capital Reserve	10-604	0	25	50
Total Capital Outlay		274,573	241,608	241,632
Transfer Of Funds To Charter Schools	10-000-100-56X	19,414	19,303	19,366
General Fund Grand Total		17,532,092	18,829,867	19,111,217
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	64,762	328,003	281,461
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	267,878	216,262	281,080
Support Services	20-218-200-XXX	70,529	80,936	106,103
Fac Acquisition And Constr. Services	20-218-400-XXX	0	6,800	0
Total Preschool Education Aid	20-218-XXX-XXX	338,407	303,998	387,183
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,576	12,865	12,865
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	80,832	79,537	79,537
Nonpublic Handicapped Services	20-XXX-XXX-XXX	85,929	102,273	102,273
Nonpublic Nursing Services	20-XXX-XXX-XXX	17,455	18,528	18,528
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,483	4,800	4,800
Other	20-XXX-XXX-XXX	279,360	274,167	274,167
Total Other State Projects		480,635	492,170	492,170
Total State Projects	20-XXX-XXX-XXX	819,042	796,168	879,353
Federal Projects:				
Title I	20-XXX-XXX-XXX	506,496	480,195	374,579
Title II	20-XXX-XXX-XXX	47,161	55,864	36,836
Title III	20-XXX-XXX-XXX	12,197	35,309	10,289
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	387,549	384,459	314,495

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Other	20-XXX-XXX-XXX	620,495	77,251	0
Total Federal Projects	20-XXX-XXX-XXX	1,573,898	1,033,078	736,199
Total Special Revenue Funds		2,457,702	2,157,249	1,897,013
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,226,761	1,151,807	1,127,807
Total Debt Service Funds		1,226,761	1,151,807	1,127,807
Total Expenditures/Appropriations		21,216,555	22,138,923	22,136,037
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	0	45,216
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	0	19,837
Total Expenditures Net of Transfers		21,216,555	22,138,923	22,070,984

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	377,997	982,305	620,759	376,028
--Repayment of Debt	170,220	171,221	1,001	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	15,696	165,731	165,756	165,806
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,523,250	1,126,624	792,876	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	\$9,947	\$11,428	\$11,442	\$11,850	\$12,552
Total Classroom Instruction	\$5,972	\$6,843	\$6,816	\$6,980	\$7,482
Classroom-Salaries and Benefits	\$5,797	\$6,493	\$6,606	\$6,711	\$7,211
Classroom-General Supplies and Textbooks	\$135	\$300	\$177	\$184	\$183
Classroom-Purchased Services	\$40	\$51	\$33	\$85	\$88
Total Support Services	\$1,272	\$1,491	\$1,525	\$1,572	\$1,704
Support Services-Salaries and Benefits	\$1,001	\$1,128	\$1,176	\$1,275	\$1,340
Total Administrative Costs	\$1,331	\$1,518	\$1,529	\$1,681	\$1,681
Administration Salaries and Benefits	\$1,138	\$1,303	\$1,326	\$1,438	\$1,438
Total Operations and Maintenance of Plant	\$1,010	\$1,172	\$1,159	\$1,187	\$1,217
Operations and Maintenance-Salaries and Benefits	\$508	\$613	\$634	\$647	\$670
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$318	\$355	\$356	\$367	\$397
Total Equipment Costs	\$26	\$84	\$16	\$14	\$10
Legal Costs	\$21	\$17	\$15	\$27	\$19
Employee Benefits as a percentage of salaries*	32.85%	33.22%	36.26%	35.11%	37.37%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Staffing - Other	Delsea - Transportation Coordination	0.00
Others	Municipality SRO/Snow Removal	0.00
Others	Shard Transportation Services (Cape May & Gloucester County Special Services)	0.00
Others	Delsea - Janitorial Bid	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,711,155
(B) Estimated Net Taxable Valuation (as of 02/25/14)	462,625,439
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.6668
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,558,217
(E) Estimated Net Taxable Valuation (as of 02/25/14)	462,625,439
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.8499

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,711,155
(H) Estimated Equalized Valuation (as of 12/31/13)	479,763,959
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6073
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,558,217
(K) Estimated Equalized Valuation (as of 12/31/13)	479,763,959
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.7838

NAME=David Lindenmuth

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$140,806
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	06/30/15
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	11061
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	5100
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	17415
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement W/ Ten Years In The District
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon early contract termination, days earned at 1.67 per month plus max of 10 carried over at per diem upon separation if unused
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=David Lindenmuth

CATEGORY	MEASURE
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	

NAME=Frances Adler

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$104,950
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

NAME=Frances Adler

CATEGORY	MEASURE
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	7636
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2500
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	27109
Contractual Post-Employment Benefit Description of Payout of Sick days	\$60 per day up to \$15K upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 30 Days at Per Diem Upon Retirement
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	