

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,223.0	1,162.0	1,206.0
Pupils On Roll Special Ed Full-Time	215.0	199.0	162.0
Pupils On Roll Special Ed Shared-Time	2.0		0.0
Pupils On Roll SUBTOTAL	1,440.0	1,361.0	1,368.0
Pupils in Private School Placements	7.0	10.0	15.0
Pupils Sent to Other Districts Regular	0.0	0.0	39.0
Pupils Sent to Other Districts Special Ed	19.0	15.0	21.0
Pupils Received		6.0	0.0
Pupils in State Facilities	5.0	5.0	5.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,715,843	17,050,159	17,391,162
Transportation Fees From Other LEAS	10-1420-1440	32,178	155,000	155,000
Unrestricted Miscellaneous Revenues	10-1XXX	256,798	175,500	201,356
Subtotal - Revenues From Local Sources		17,004,819	17,380,659	17,747,518
Revenues from State Sources:				
School Choice Aid	10-3116	357,624	377,492	407,294
Categorical Transportation Aid	10-3121	72,655	72,655	72,655
Extraordinary Aid	10-3131	52,973	0	0
Categorical Special Education Aid	10-3132	887,145	887,145	887,145
Equalization Aid	10-3176	6,193,426	6,193,426	6,193,426
Categorical Security Aid	10-3177	37,858	37,858	37,858
Other State Aids	10-3XXX	14,590	28,460	28,460
Subtotal - Revenues From State Sources		7,616,271	7,597,036	7,626,838
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	34,890	18,188	20,933
Subtotal - Revenues From Federal Sources		34,890	18,188	20,933
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	1,392,310	1,921,562
Adjustment For Prior Year Encumbrances		0	68,212	0
Actual Revenues (Over)/Under Expenditures		254,208	0	0
Total Operating Budget		24,910,188	26,456,405	27,316,851
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	4,200	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From State Sources		4,200	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	165,282	186,058	139,500
Title II	20-4451-4455	24,765	25,572	19,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	307,201	285,993	214,000
Other	20-4XXX	17,121	0	0
Total Revenues From Federal Sources		514,369	497,623	372,500
Total Grants And Entitlements		518,569	497,623	372,500
Repayment of Debt:				
Transfers From Other Funds	40-5200	40,543	0	12,599
Other Financing Sources	40-5xxx	0	0	700,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,382,319	2,386,754	1,716,365
Total Revenues From Local Sources		2,382,319	2,386,754	1,716,365
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,017,743	1,021,495	1,022,997
Budgeted Fund Balance	40-303	0	2,081	0
Total Local Repayment Of Debt		3,440,605	3,410,330	3,451,961
Total Repayment Of Debt		3,440,605	3,410,330	3,451,961
Total Revenues/Sources		28,869,362	30,364,358	31,141,312
Total Revenues/Sources Net of Transfers		28,869,362	30,364,358	31,141,312

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,773,147	8,727,704	8,393,362
Special Education - Instruction	11-2XX-100-XXX	1,840,594	2,322,204	2,361,378
Bilingual Education - Instruction	11-240-100-XXX	0	250	1,100
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	401,679	443,113	390,229
School-Sponsored Athletics - Instruction	11-402-100-XXX	722,294	752,124	738,842
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,398,155	1,526,397	2,015,627
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	41,714	42,819	43,494
Undist. Expenditures - Health Services	11-000-213-XXX	172,360	184,938	193,510
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	130,354	136,644	141,230
Undist. Expenditures - Guidance	11-000-218-XXX	677,365	689,076	702,891
Undist. Expenditures - Child Study Teams	11-000-219-XXX	611,929	692,800	676,390
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	543,460	657,883	672,501
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	366,905	372,476	360,607
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,708	46,515	55,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	366,965	478,042	385,082
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	673,319	724,793	730,811
Undist. Expend. - Central Services	11-000-251-XXX	448,534	467,242	483,711
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	30,394	50,000	50,700
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,201,292	2,261,988	2,570,134
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	924,709	1,069,259	1,177,401
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,060,146	4,203,623	4,271,585
Undistributed Expenditures-Food Services	11-000-310-930	0	0	201,004
Total Undistributed Expenditures		12,666,309	13,604,495	14,731,678
Total General Current Expense		24,404,023	25,849,890	26,616,589
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	116,122	184,567	179,500
Total Capital Outlay		116,122	184,567	179,500
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	13,748	14,566	15,000
Total Summer School	13-422-X00-XXX	13,748	14,566	15,000
Total Special Schools	13-XXX-XXX-XXX	13,748	14,566	15,000
Transfer Of Funds To Charter Schools	10-000-100-56X	376,295	407,382	505,762
General Fund Grand Total		24,910,188	26,456,405	27,316,851
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	4,200	0	0
Total Other State Projects		4,200	0	0
Total State Projects	20-XXX-XXX-XXX	4,200	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	165,282	186,058	139,500
Title II	20-XXX-XXX-XXX	24,765	25,572	19,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	307,201	285,993	214,000
Other	20-XXX-XXX-XXX	17,121	0	0
Total Federal Projects	20-XXX-XXX-XXX	514,369	497,623	372,500
Total Special Revenue Funds		518,569	497,623	372,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,440,605	3,410,330	3,451,961
Total Debt Service Funds		3,440,605	3,410,330	3,451,961
Total Expenditures/Appropriations		28,869,362	30,364,358	31,141,312
Total Expenditures Net of Transfers		28,869,362	30,364,358	31,141,312

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	802,207	557,431	557,431	414,831
--Repayment of Debt	2,081	2,081	0	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	3,196,024	3,171,272	1,778,962	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	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,539	\$15,928	\$16,684	\$17,474	\$17,649
Total Classroom Instruction	\$9,343	\$9,454	\$9,810	\$10,257	\$10,042
Classroom-Salaries and Benefits	\$9,033	\$9,205	\$9,624	\$9,962	\$9,727
Classroom-General Supplies and Textbooks	\$267	\$206	\$186	\$288	\$310
Classroom-Purchased Services	\$42	\$44	\$0	\$6	\$5
Total Support Services	\$2,181	\$2,246	\$2,421	\$2,569	\$2,610
Support Services-Salaries and Benefits	\$1,957	\$2,043	\$2,139	\$2,288	\$2,348
Total Administrative Costs	\$1,224	\$1,291	\$1,375	\$1,468	\$1,459
Administration Salaries and Benefits	\$984	\$1,011	\$1,046	\$1,096	\$1,097
Total Operations and Maintenance of Plant	\$1,643	\$1,749	\$1,848	\$1,882	\$2,132
Operations and Maintenance-Salaries and Benefits	\$845	\$867	\$953	\$960	\$1,031
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$150
Total Extracurricular Costs	\$936	\$966	\$1,011	\$1,069	\$1,020
Total Equipment Costs	\$131	\$83	\$100	\$138	\$134
Legal Costs	\$18	\$26	\$32	\$31	\$37
Employee Benefits as a percentage of salaries*	24.04%	25.50%	25.25%	25.28%	26.03%

*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 2014-15 revised appropriations and the 2015-16 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	250	LINWOOD BOARD OF EDUCATION AND SOMERS POINT BOARD OF EDUCATION	155,000	TRANSPORTATION AGREEMENTS
1	300	VARIOUS	140,000	SREC SALES
2	300	VARIOUS	50,000	USE OF FACILITY REVENUE
3	300	MRHS ATHLETIC GATE RECIEPTS	5,000	ADMISSION FEE
4	300	VARIOUS	6,356	INTEREST AND MISC REVENUE

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Provide Satilite Food Service to the Linwood BOE, Chart-tech and Atlantic City Community Charter School	0
Banking	Joint Bid for Banking Services with the Linwood Board of Education	0
Others	Offer assistance with athletic field lining for the City of Northfield and the Linwood Board of Education	0
Others	Member of ACES (NJASBO utility purchasing cooperative)	0
Transportation Services, including Fuel	Provide transportation services to the Linwood, Northfield, Somers Point and Charter Tech Districts.	0
Transportation Services, including Fuel	Participate with ACSSSSD for Special Education Transportation Services	0
Transportation Services, including Fuel	Purchase fuel for school vehicles and buses from Atlantic County	0
Purchasing	Membership in Middlesex, Hi Nella, and Purchasing Cooperatives	0
Purchasing	Participate with Educational Data Services (Bidding)	0
Insurance Coverages and Benefits	Member of the Atlantic County Cape May County Business Officers Joint Insurance Fund	0
Insurance Coverages and Benefits	Member of the NJSHBP	0

LINWOOD	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,712,833
(B) Estimated Net Taxable Valuation (as of 10/01/14)	986,052,200
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.5794
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,395,889
(E) Estimated Net Taxable Valuation (as of 10/01/14)	986,052,200
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.6486

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,712,833
(H) Estimated Equalized Valuation (as of 10/01/14)	986,052,200
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5794
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,395,889
(K) Estimated Equalized Valuation (as of 10/01/14)	986,052,200
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.6486

NORTHFIELD	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,243,912
(B) Estimated Net Taxable Valuation (as of 10/01/14)	933,588,560
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.5617
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,863,390
(E) Estimated Net Taxable Valuation (as of 10/01/14)	933,588,560

(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.6280

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,243,912
(H) Estimated Equalized Valuation (as of 10/01/14)	933,588,560
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5617
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,863,390
(K) Estimated Equalized Valuation (as of 10/01/14)	933,588,560
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.6280

SOMERS POINT	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,263,914
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,178,050,400
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.5317
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,012,939
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,178,050,400
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.5953

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,263,914
(H) Estimated Equalized Valuation (as of 10/01/14)	1,178,050,400
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5317
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,012,939
(K) Estimated Equalized Valuation (as of 10/01/14)	1,178,050,400

(L) Estimated 15-16 Equalized Total School Tax Rate= $(J)/(K) \times 100$	0.5953

NAME=KIM GNIEWYK

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$122,424
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	07/01/14
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	10
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	
Total Allowances Amount	\$250
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,744
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$13,071
Contractual Post-Employment Benefit Description of Payout of Sick days	MREA agreement 100 @\$60.00/over 100 @\$70.00
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	\$60 per day
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=KIM GNIEWYK

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=ROBERT PREVITI

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
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	4

NAME=ROBERT PREVITI

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Professional Days
Total Allowances Amount	\$500
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	Interim Superintendent does not receive sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Superintendent does not receive vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Superintendent does not receive personal days
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	