

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	269.0	259.0	264.0
Pupils On Roll Special Ed Full-Time	50.0	46.0	40.0
Pupils On Roll SUBTOTAL	319.0	305.0	304.0
Pupils in Private School Placements	3.0	1.0	1.0
Pupils Sent to Other Districts Regular	27.0	34.0	50.0
Pupils Sent to Other Districts Special Ed	25.0	26.0	14.0
Pupils Received	40.0	38.0	38.0
Pupils in State Facilities	1.0		0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,777,639	6,131,619	6,376,567
Total Tuition	10-1300	675,000	891,409	772,000
Unrestricted Miscellaneous Revenues	10-1XXX	18,014	16,783	16,783
Interest Earned On Capital Reserve Funds	10-1XXX	1,234	2,000	2,000
Subtotal - Revenues From Local Sources		6,471,887	7,041,811	7,167,350
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	49,606	49,606	49,606
Categorical Special Education Aid	10-3132	154,606	154,606	154,606
Categorical Security Aid	10-3177	59,917	59,917	59,917
Adjustment Aid	10-3178	396,411	396,411	396,411
Other State Aids	10-3XXX	0	6,200	6,200
Subtotal - Revenues From State Sources		660,540	666,740	666,740
Budgeted Fund Balance - Operating Budget	10-303	0	659,006	599,929
Withdrawal From Maint. Reserve	10-310	0	30,400	30,400
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	50,356	50,240
Adjustment For Prior Year Encumbrances		0	46,309	0
Actual Revenues (Over)/Under Expenditures		381,083	0	0
Total Operating Budget		7,513,510	8,494,622	8,514,659
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,829	0	0
Total Revenues From Local Sources	20-1XXX	5,829	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	184,464	177,876	131,760
Other Restricted Entitlements	20-32XX	104,108	177,721	151,062

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From State Sources		288,572	355,597	282,822
Revenues from Federal Sources:				
Title I	20-4411-4416	124,594	117,390	99,782
Title II	20-4451-4455	23,811	47,429	40,315
I.D.E.A. Part B (Handicapped)	20-4420-4429	166,477	183,220	155,737
Other	20-4XXX	0	4,059	3,450
Total Revenues From Federal Sources		314,882	352,098	299,284
Total Grants And Entitlements		609,283	707,695	582,106
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	204,112	181,090	198,687
Total Revenues From Local Sources		204,112	181,090	198,687
Budgeted Fund Balance	40-303	0	14,848	1
Total Local Repayment Of Debt		204,112	195,938	198,688
Actual Revenues (Over)/Under Expenditures		-7,402	0	0
Total Repayment Of Debt		196,710	195,938	198,688
Total Revenues/Sources		8,319,503	9,398,255	9,295,453
Total Revenues/Sources Net of Transfers		8,319,503	9,398,255	9,295,453

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,066,034	2,175,235	2,271,600
Special Education - Instruction	11-2XX-100-XXX	365,598	391,550	398,050
Basic Skills/Remedial - Instruction	11-230-100-XXX	231,298	263,300	254,000
Bilingual Education - Instruction	11-240-100-XXX	9,604	10,300	10,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	14,348	14,600	17,100
School-Sponsored Athletics - Instruction	11-402-100-XXX	62,382	73,600	66,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,391,033	1,709,246	1,585,901
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	87,326	101,500	102,700
Undist. Expenditures - Health Services	11-000-213-XXX	62,888	67,350	65,450
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	33,731	54,500	58,900
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	53,320	100,300	101,100
Undist. Expenditures - Guidance	11-000-218-XXX	172,015	165,709	169,100
Undist. Expenditures - Child Study Teams	11-000-219-XXX	291,598	309,892	314,500
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	86,604	100,350	99,050
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	131,120	146,200	145,200
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,000	6,400	6,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	213,287	246,248	248,900
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	63,610	69,327	61,250
Undist. Expend. - Central Services	11-000-251-XXX	141,549	168,075	159,300
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	7,733	21,985	14,850
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	609,970	697,241	781,604
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	166,556	171,500	171,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,067,956	1,231,225	1,332,488
Undistributed Expenditures-Food Services	11-000-310-930	18,000	30,000	30,000
Total Undistributed Expenditures		4,603,296	5,397,048	5,448,293
Total General Current Expense		7,352,560	8,325,633	8,466,043

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	78,281	148,373	28,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	69,019	3,516	3,516
Interest Deposit To Capital Reserve	10-604	0	2,000	2,000
Total Capital Outlay		147,300	153,889	33,516
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	13,650	15,100	15,100
Total Summer School	13-422-X00-XXX	13,650	15,100	15,100
Total Special Schools	13-XXX-XXX-XXX	13,650	15,100	15,100
General Fund Grand Total		7,513,510	8,494,622	8,514,659
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,829	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	161,635	165,685	131,760
Support Services	20-218-200-XXX	22,829	12,191	0
Total Preschool Education Aid	20-218-XXX-XXX	184,464	177,876	131,760
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,767	20,853	17,725
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	8,593	63,602	54,061
Nonpublic Handicapped Services	20-XXX-XXX-XXX	45,212	48,868	41,538
Nonpublic Nursing Services	20-XXX-XXX-XXX	26,094	33,198	28,218
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,442	11,200	9,520
Total Other State Projects		104,108	177,721	151,062
Total State Projects	20-XXX-XXX-XXX	288,572	355,597	282,822
Federal Projects:				
Title I	20-XXX-XXX-XXX	124,594	117,390	99,782

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title II	20-XXX-XXX-XXX	23,811	47,429	40,315
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	166,477	183,220	155,737
Other	20-XXX-XXX-XXX	0	4,059	3,450
Total Federal Projects	20-XXX-XXX-XXX	314,882	352,098	299,284
Total Special Revenue Funds		609,283	707,695	582,106
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	196,710	195,938	198,688
Total Debt Service Funds		196,710	195,938	198,688
Total Expenditures/Appropriations		8,319,503	9,398,255	9,295,453
Total Expenditures Net of Transfers		8,319,503	9,398,255	9,295,453

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	250,000	330,756	330,756	250,000
--Repayment of Debt	7,446	14,849	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	254,082	365,316	367,316	369,316
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	345,901	347,287	316,887	286,487
--Legal Reserve	1,768,339	1,178,179	519,173	0
--Tuition Reserve	131,204	100,596	50,240	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	1	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	\$18,863	\$18,703	\$20,110	\$21,714	\$22,501
Total Classroom Instruction	\$11,041	\$11,048	\$11,715	\$12,437	\$12,886
Classroom-Salaries and Benefits	\$10,170	\$10,216	\$10,853	\$11,497	\$11,974
Classroom-General Supplies and Textbooks	\$649	\$628	\$642	\$690	\$657
Classroom-Purchased Services	\$222	\$204	\$220	\$250	\$254
Total Support Services	\$3,619	\$3,508	\$3,894	\$4,223	\$4,326
Support Services-Salaries and Benefits	\$2,991	\$2,897	\$3,177	\$3,444	\$3,552
Total Administrative Costs	\$1,660	\$1,600	\$1,657	\$1,979	\$1,927
Administration Salaries and Benefits	\$1,294	\$1,248	\$1,295	\$1,430	\$1,428
Total Operations and Maintenance of Plant	\$2,190	\$2,195	\$2,450	\$2,617	\$2,916
Operations and Maintenance-Salaries and Benefits	\$1,294	\$1,344	\$1,359	\$1,474	\$1,474
Board Contribution to Food Services	\$56	\$56	\$91	\$98	\$99
Total Extracurricular Costs	\$286	\$284	\$290	\$345	\$333
Total Equipment Costs	\$245	\$245	\$370	\$486	\$92
Legal Costs	\$4	\$11	\$17	\$91	\$95
Employee Benefits as a percentage of salaries*	28.63%	27.18%	28.80%	28.95%	30.53%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	CMCSSD AND ITINERANT SERVICES	0
Food Services	FOOD PREPARATION WITH WILDWOOD HIGH SCHOOL	0
Social Worker/Psychologist	SHARED SERVICE WITH WILDWOOD HIGH SCHOOL/SOCIAL WORKER	0
Others	TRASH/RECYCLING REMOVAL BY CITY OF NORTH WILDWOOD	0
Others	COORDINATION OF SHREDDING WITH CITY OF NORTH WILDWOOD	0
Transportation Services, including Fuel	TRANSPORTATION SUPPLIED BY CMCSSD	0
Purchasing	PURCHASED OF ENGERGY THROUGH ACES	0
Purchasing	TELEPHONE AND INTERNET VIA ACT AND ERATE	0
Purchasing	SJTP & MRESC	0
Professional Staff Development	COORDINATED WITH OTHER SCHOOLS IN THE COUNTY	0
Insurance Coverages and Benefits	HEALTH:SEHBP	0
Insurance Coverages and Benefits	GENERAL LIABILITY & WORKMAN COMPENSATION:ACCASBO JOINT INSURANCE FUND	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,376,567
(B) Estimated Net Taxable Valuation (as of 10/01/14)	2,717,153,370
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.2347
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,575,254
(E) Estimated Net Taxable Valuation (as of 10/01/14)	2,717,153,370
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.2420

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,376,567
(H) Estimated Equalized Valuation (as of 10/01/14)	2,550,148,976
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2500
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,575,254
(K) Estimated Equalized Valuation (as of 10/01/14)	2,550,148,976
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.2578

NAME=BUCCIALIA, MICHAEL

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	PRINCIPAL
Base Annual Salary Amount	\$136,482
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	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	20
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	\$1,955
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	\$52,747
Contractual Post-Employment Benefit Description of Payout of Sick days	PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Personal days	PER CONTRACT
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=BUCCIALIA, MICHAEL

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=DONLAN, PATRICIA

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$97,916
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	205
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=DONLAN, PATRICIA

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,055
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	\$3,265
Contractual Post-Employment Benefit Description of Payout of Sick days	SAME AS STAFF
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 MONTH EMPLOYEE~NOT ENTITLED TO VACATION TIME
Contractual Post-Employment Benefit Description of Payout of Personal days	SAME AS STAFF
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	TEN MONTH EMPLOYEE~NOT ENTITLED TO VACATION TIME
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=HANSEN, JOHN

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$92,500
Full-Time Equivalent (FTE)	1.0

NAME=HANSEN, JOHN

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	07/01/14
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	15
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	\$3,150
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,633
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$11,521
Contractual Post-Employment Benefit Description of Payout of Sick days	PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Personal days	PER CONTRACT
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=HANSEN, JOHN

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=MOREY, CAROLYN

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	STUDENT SERVICES
Base Annual Salary Amount	\$97,916
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	205
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	15
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	\$2,412
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=MOREY, CAROLYN

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	\$3,515
Contractual Post-Employment Benefit Description of Payout of Sick days	SAME AS STAFF
Contractual Post-Employment Benefit Description of Payout of Vacation days	TEN MONTH EMPLOYEE~NOT ENTITLED TO VACATION TIME
Contractual Post-Employment Benefit Description of Payout of Personal days	SAME AS STAFF
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	TEN MONTH EMPLOYEE~NOT ENTITLED TO VACATION TIME
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	