

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	744.0	724.0	716.0
On Roll Special Ed Full-Time	138.0	130.0	142.0
On Roll Subtotal	882.0	854.0	858.0
In Private School Placements	1.0		0.0
Sent to Contracted Preschool	0.0	0.0	30.0
Sent to Other Districts Regular	3.0	7.0	0.0
Sent to Other Districts Special Ed	11.0	7.0	5.0
Received	5.0	7.0	0.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,989,206	10,188,990	10,392,770
	Total Tuition	10-1300	24,702	11,376	15,912
	Unrestricted Miscellaneous Revenues	10-1XXX	18,959	16,922	15,000
	Total Revenues from Local Sources		10,032,867	10,217,288	10,423,682
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	142,184	142,184	142,184
	Extraordinary Aid	10-3131	80,575	0	0
	Categorical Special Education Aid	10-3132	568,696	568,696	568,696
	Equalization Aid	10-3176	4,991,293	4,964,991	4,874,027
	Categorical Security Aid	10-3177	114,624	114,624	114,624
	Other State Aids	10-3XXX	5,510	0	0
	Total Revenues from State Sources		5,902,882	5,790,495	5,699,531
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	51,415	37,184	36,878
	Total Revenues from Federal Sources		51,415	37,184	36,878
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	472,066	372,653
	Withdrawal from Maintenance Reserve	10-310	0	105,800	521,840
	Adjustment for Prior Year Encumbrances		0	168,762	0
	Actual Revenues (Over)/Under Expenditures		-325,905	0	0
General Fund Revenues	Total Operating Budget		15,661,259	16,791,595	17,054,584
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	7,288	46,478	9,047
	Total Revenues from Local Sources	20-1XXX	7,288	46,478	9,047
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	242,110	242,110	1,137,976
	Other Restricted Entitlements	20-32XX	334,283	275,196	271,329
	Total Revenues from State Sources		576,393	517,306	1,409,305
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	542,367	479,146	403,088
	Title II	20-4451-4455	44,263	61,595	52,356
	Title III	20-4491-4494	14,368	11,277	9,530
	Title IV	20-4471-4474	21,995	35,891	30,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	320,309	309,445	263,028
	Total Revenues from Federal Sources		943,302	897,354	758,502

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	7,431	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	30,000
Special Revenue Fund Revenues	Total Grants and Entitlements		1,526,983	1,468,569	2,206,854
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	3,878	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	799,122	750,316	752,495
	Total Revenues from Local Sources		799,122	750,316	752,495
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	187,208	226,840	226,797
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	5,739	3,878
	Total Local Repayment of Debt		990,208	982,895	983,170
	Actual Revenues (Over)/Under Expenditures		3,367	0	0
Debt Service Fund Revenues	Total Repayment of Debt		993,575	982,895	983,170
All Fund Revenues	Total Revenues/Sources		18,181,817	19,243,059	20,244,608
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	7,431	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	30,000
	Total Revenues/Sources Net of Transfers		18,181,817	19,235,628	20,214,608

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,679,002	4,876,075	5,414,246
	Special Education-Instruction	11-2XX-100-XXX	1,553,435	1,632,761	1,241,192
	Basic Skills/Remedial-Instruction	11-230-100-XXX	85,062	45,104	17,531
	Bilingual Education-Instruction	11-240-100-XXX	190,199	228,393	211,968
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	49,168	60,790	60,550
	School-Sponsored Athletics-Instruction	11-402-100-XXX	53,615	55,310	58,109
	Summer School	11-422-XXX-XXX	57,510	63,727	74,500
	Community Services Programs/Operations	11-800-330-XXX	79,873	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	253,816	496,182	348,379
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,377	40,685	38,200
	Undistributed Expenditures-Health Services	11-000-213-XXX	221,264	196,892	189,600
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	346,750	334,339	398,412
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	300,225	344,681	323,434
	Undistributed Expenditures-Guidance	11-000-218-XXX	277,619	281,684	279,373
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	466,153	525,909	571,384
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	192,731	208,168	213,539
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	243,135	219,419	207,614
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,176	7,650	62,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	341,047	424,205	409,121
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	572,379	602,820	598,094
	Undistributed Expenditures-Central Services	11-000-251-XXX	292,103	321,613	325,267
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	51,399	61,733	58,275
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,430,121	1,758,945	1,627,881
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	495,517	441,988	437,440
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,326,589	3,491,623	3,782,669
	Total Undistributed Expenditures		8,839,401	9,758,536	9,871,432
General Fund Current Expenses	Total General Current Expense		15,587,265	16,720,696	16,949,528

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	17,936	19,500	14,600
	Facilities Acquisition and Construction Services	12-000-400-XXX	34,065	34,065	34,065
	Total Capital Outlay		52,001	53,565	48,665
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	21,993	17,334	56,391
	General Fund Grand Total		15,661,259	16,791,595	17,054,584
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	7,288	46,478	9,047
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	234,256	241,687	506,423
	Support Services	20-218-200-XXX	7,854	7,854	661,553
	Total Preschool Education Aid	20-218-XXX-XXX	242,110	249,541	1,167,976
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	21,411	18,343	15,592
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	144,601	100,588	122,911
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	60,951	57,781	49,114
	Nonpublic Nursing Services	20-XXX-XXX-XXX	37,060	33,756	28,693
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	14,431	12,528	10,649
	Nonpublic Security Aid	20-XXX-XXX-XXX	55,829	52,200	44,370
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	576,393	524,737	1,439,305
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	542,367	479,146	403,088
	Title II	20-XXX-XXX-XXX	44,263	61,595	52,356
	Title III	20-XXX-XXX-XXX	14,368	11,277	9,530
	Title IV	20-XXX-XXX-XXX	21,995	35,891	30,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	320,309	309,445	263,028
	Total Federal Projects	20-XXX-XXX-XXX	943,302	897,354	758,502
Special Revenue Fund Expenses	Total Special Revenue Funds		1,526,983	1,468,569	2,206,854
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	993,575	982,895	983,170
	Total Debt Service Funds		993,575	982,895	983,170
All Fund Expenses	Total Expenditures/Appropriations		18,181,817	19,243,059	20,244,608
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	7,431	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	30,000
	Total Expenditures Net of Transfers		18,181,817	19,235,628	20,214,608

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	100	100	100	100
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	283,500	668,509	712,709	190,869
	Legal Reserve	1,058,022	816,857	350,000	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	336,137	510,319	355,110	332,457
	Repayment of Debt	12,984	9,617	3,878	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,357	\$17,058	\$17,979	\$18,808	\$19,987
Total Classroom Instruction	\$10,075	\$10,149	\$10,399	\$10,989	\$11,715
Classroom-Salaries and Benefits	\$9,601	\$9,724	\$9,855	\$10,249	\$11,095
Classroom-General Supplies and Textbooks	\$312	\$249	\$274	\$388	\$335
Classroom-Purchased Services	\$162	\$176	\$270	\$351	\$286
Total Support Services	\$2,668	\$2,972	\$3,351	\$3,220	\$3,815
Support Services-Salaries and Benefits	\$2,278	\$2,464	\$2,645	\$2,622	\$3,185
Total Administrative Costs	\$1,707	\$1,819	\$2,008	\$2,108	\$2,106
Administration Salaries and Benefits	\$1,436	\$1,571	\$1,664	\$1,731	\$1,763
Total Operations and Maintenance of Plant	\$1,647	\$1,845	\$2,042	\$2,312	\$2,170
Operations and Maintenance-Salaries and Benefits	\$902	\$901	\$1,006	\$949	\$977
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$147	\$152	\$178	\$180	\$181
Total Equipment Costs	\$6	\$20	\$22	\$23	\$17
Legal Costs	\$32	\$44	\$38	\$39	\$38
Employee Benefits as a percentage of salaries*	34.22%	33.82%	39.00%	35.38%	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 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 2019-20 revised appropriations and the 2020-21 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)
Municipal/Public Works	Provides Use of Facilities for co-curricular activities	0
Others	Joint Insurance Fund	0
Purchasing	Use of 2 State Consortiums for purchases	0
	Participates in ACT and ACES programs	0
	Ed Data - Time and Material Bids	0
Technology Services	In-house support	0
Transportation Services, including Fuel	Jointures with GEHRSD for special needs students as well as in-house runs and field trips	0



## Estimated Tax Rates

Municipality	Category	Amount
Somers Point	(A) General Fund School Levy	10,290,880
	(D) Total School Levy	11,042,286
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,138,873,200
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,145,401,991
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9036
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9696
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8985
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9641

Employee Contract List for District

Name	Category	Measure
Michele CarneyRay-Yoder	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$137,700
	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	07/01/17
	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
	Total Allowances Amount	\$3,900
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1
	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	calculated at 1/260th of the ten annual salary. capped at \$15,000 at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	compensation based upon the current per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	unused days convert to sick days annually
	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 CarneyRay-Yoder	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
Susan Irons	Job Title	Board Secretary
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$109,650
	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	07/01/19
	End Date of Contract	06/30/20
	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
Susan Irons	Total Allowances Amount	\$3,900
	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	calculated at 1/260th of then annual salary; capped at \$15,000 upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	compensation of unused days at then current per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	unused personal days revert to sick days annually
	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	