

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	151.0	142.0	145.0
Pupils On Roll Special Ed Full-Time	11.0	11.0	13.0
Pupils On Roll SUBTOTAL	162.0	153.0	158.0
Pupils in Private School Placements	2.0	1.0	0.0
Pupils Sent to Other Districts Regular	32.0	34.0	28.0
Pupils Sent to Other Districts Special Ed	9.0	10.0	9.0
Pupils Received	3.0	15.0	5.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,214,209	4,338,065	4,424,826
Total Tuition	10-1300	59,871	44,620	57,600
Unrestricted Miscellaneous Revenues	10-1XXX	11,902	2,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	21	0	0
Subtotal - Revenues From Local Sources		4,286,003	4,384,685	4,484,426
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,620	3,620	3,990
Categorical Special Education Aid	10-3132	93,806	93,806	95,863
Categorical Security Aid	10-3177	2,568	2,568	2,968
Adjustment Aid	10-3178	1,254	0	1,254
Parcc Readiness Aid	10-3181		0	1,790
Per Pupil Growth Aid	10-3182		0	1,790
Professional Learning Community Aid	10-3183		0	1,820
Other State Aids	10-3XXX	3,580	4,834	0
Subtotal - Revenues From State Sources		104,828	104,828	109,475
Budgeted Fund Balance - Operating Budget	10-303	0	84,789	195,353
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	72,000	73,000
Actual Revenues (Over)/Under Expenditures		-364,489	0	0
Total Operating Budget		4,026,342	4,646,302	4,862,254
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	0	0	11,953
Title II	20-4451-4455	8,443	7,177	7,159
I.D.E.A. Part B (Handicapped)	20-4420-4429	44,186	37,558	37,431

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From Federal Sources		52,629	44,735	56,543
Total Grants And Entitlements		52,629	44,735	56,543
Total Revenues/Sources		4,078,971	4,691,037	4,918,797
Total Revenues/Sources Net of Transfers		4,078,971	4,691,037	4,918,797

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,242,744	1,187,241	1,219,603
Special Education - Instruction	11-2XX-100-XXX	239,888	255,882	262,981
Basic Skills/Remedial - Instruction	11-230-100-XXX	54,553	42,728	43,773
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	53,122	41,827	42,646
School-Sponsored Athletics - Instruction	11-402-100-XXX	34,212	50,805	52,596
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	733,725	990,579	1,023,316
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	20,301	24,681	25,298
Undist. Expenditures - Health Services	11-000-213-XXX	24,405	54,457	55,669
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	73,952	119,900	136,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	74,596	89,812	74,310
Undist. Expenditures - Guidance	11-000-218-XXX	94,066	140,566	150,476
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	72,563	42,724	43,792
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	61,526	66,290	69,742
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,987	21,000	26,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	132,600	133,171	128,193
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	75,282	78,703	76,111
Undist. Expend. - Central Services	11-000-251-XXX	86,758	76,665	74,000
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	3,217	3,035	3,111
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	379,905	343,967	373,350
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	90,718	137,551	151,379
Personal Services - Employee Benefits	11-XXX-XXX-2XX	442,895	736,766	821,956
Total Undistributed Expenditures		2,385,496	3,059,867	3,232,703
Total General Current Expense		4,010,015	4,638,350	4,854,302
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	16,327	7,952	7,952

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Capital Outlay		16,327	7,952	7,952
General Fund Grand Total		4,026,342	4,646,302	4,862,254
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	0	11,953
Title II	20-XXX-XXX-XXX	8,443	7,177	7,159
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	44,186	37,558	37,431
Total Federal Projects	20-XXX-XXX-XXX	52,629	44,735	56,543
Total Special Revenue Funds		52,629	44,735	56,543
Total Expenditures/Appropriations		4,078,971	4,691,037	4,918,797
Total Expenditures Net of Transfers		4,078,971	4,691,037	4,918,797

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	292,885	250,000	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	479,497	706,518	706,518	706,518
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	200,000	200,000	200,000
--Legal Reserve	84,789	280,142	195,353	0
--Tuition Reserve	160,000	145,000	73,000	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,430	\$19,812	\$21,106	\$22,899	\$23,247
Total Classroom Instruction	\$10,114	\$11,331	\$11,430	\$12,401	\$12,881
Classroom-Salaries and Benefits	\$9,423	\$10,514	\$10,917	\$11,844	\$12,308
Classroom-General Supplies and Textbooks	\$499	\$784	\$432	\$469	\$473
Classroom-Purchased Services	\$193	\$33	\$81	\$88	\$100
Total Support Services	\$3,745	\$3,163	\$4,496	\$4,878	\$4,758
Support Services-Salaries and Benefits	\$3,662	\$2,518	\$3,511	\$3,810	\$3,574
Total Administrative Costs	\$1,804	\$2,038	\$1,941	\$2,106	\$1,989
Administration Salaries and Benefits	\$1,025	\$1,103	\$1,123	\$1,219	\$1,156
Total Operations and Maintenance of Plant	\$2,214	\$2,637	\$2,400	\$2,604	\$2,722
Operations and Maintenance-Salaries and Benefits	\$1,545	\$1,628	\$1,080	\$1,172	\$1,185
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$542	\$630	\$560	\$608	\$605
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$168	\$219	\$127	\$137	\$133
Employee Benefits as a percentage of salaries*	22.48%	20.26%	31.91%	31.91%	35.27%

*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 2015-16 revised appropriations and the 2016-17 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	140	Parent Paid	57,600	Private Tuition Program
1	300	Various	2,000	Interest and Misc. Income

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Interlocal with Point Pleasant Beach Board of Education	0
Transportation Services, including Fuel	with MOESC	0
Purchasing	Utilize various cooperatives including MOESC, MRESC and EdData	0
Purchasing	Participate in the ACT Program	0
Purchasing	Participate in the ACES Program	0
Municipal/Public Works	for snow removal and salting	0
Municipal/Public Works	use of school for holding town meetings	0
Curriculum Services	using Monmouth County Curriculum Consortium	0
Professional Staff Development	with neighboring School Districts	0
Technology Services	Interlocal for shared CST software	0
Insurance Coverages and Benefits	using NJSIG via Monmouth Ocean County Shared Services Insurance Fund	0
Insurance Coverages and Benefits	Participate in the New Jersey State Health Benefits Program	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,424,826
(B) Estimated Net Taxable Valuation (as of 10/01/15)	2,229,780,300
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.1984
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,424,826
(E) Estimated Net Taxable Valuation (as of 10/01/15)	2,229,780,300
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.1984

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,424,826
(H) Estimated Equalized Valuation (as of 10/01/15)	2,282,967,621
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.1938
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,424,826
(K) Estimated Equalized Valuation (as of 10/01/15)	2,282,967,621
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.1938

NAME=Carly Fanslau

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Student Services
Base Annual Salary Amount	\$90,000
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	02/23/16
End Date of Contract	06/30/16
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	10
Description of Other Contracted Non-Working Days	contracted holidays
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Can be carried over or "banked" but no payout language
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused vacation days are not carried to the next contractual year
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout language in the 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=Carly Fanslau

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=Dineen Seeley

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$125,000
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	07/01/12
End Date of Contract	06/30/17
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	11
Description of Other Contracted Non-Working Days	contracted holidays
Total Allowances Amount	\$12,656
Total Bonuses Amount	\$18,750
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$500
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	Upon retirement, per diem, max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon retirement, per diem, max 40 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout included in 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=Dineen Seeley

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=Richard Guibord

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Technology
Base Annual Salary Amount	\$75,873
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	contracted holidays
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no contractual obligation for pay
Contractual Post-Employment Benefit Description of Payout of Vacation days	der diem
Contractual Post-Employment Benefit Description of Payout of Personal days	no contractual obligation for pay
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=Richard Guibord

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	