

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	142.0	138.0	136.0
Pupils On Roll Special Ed Full-Time	11.0	9.0	9.0
Pupils On Roll SUBTOTAL	153.0	147.0	145.0
Pupils in Private School Placements	1.0		0.0
Pupils Sent to Other Districts Regular	34.0	29.0	28.0
Pupils Sent to Other Districts Special Ed	10.0	9.0	9.0
Pupils Received	15.0	26.0	12.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,338,065	4,424,826	4,513,322
Total Tuition	10-1300	74,482	57,600	47,296
Unrestricted Miscellaneous Revenues	10-1XXX	0	2,000	2,000
Subtotal - Revenues From Local Sources		4,412,547	4,484,426	4,562,618
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,620	3,990	3,990
Categorical Special Education Aid	10-3132	93,806	95,863	95,863
Categorical Security Aid	10-3177	2,568	2,968	2,968
Adjustment Aid	10-3178	1,254	1,254	1,254
Parcc Readiness Aid	10-3181	0	1,790	1,790
Per Pupil Growth Aid	10-3182	0	1,790	1,790
Professional Learning Community Aid	10-3183	0	1,820	1,820
Other State Aids	10-3XXX	3,580	0	0
Subtotal - Revenues From State Sources		104,828	109,475	109,475
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	195,353	236,490
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	73,000	83,000
Actual Revenues (Over)/Under Expenditures		-379,925	0	0
Total Operating Budget		4,137,450	4,862,254	4,991,583
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	14,062	11,953	0
Title II	20-4451-4455	8,422	7,159	6,474
I.D.E.A. Part B (Handicapped)	20-4420-4429	44,036	37,430	33,362
Total Revenues From Federal Sources		66,520	56,542	39,836

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Grants And Entitlements		66,520	56,542	39,836
Total Revenues/Sources		4,203,970	4,918,796	5,031,419
Total Revenues/Sources Net of Transfers		4,203,970	4,918,796	5,031,419

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,349,612	1,219,603	1,217,354
Special Education - Instruction	11-2XX-100-XXX	251,642	262,981	247,169
Basic Skills/Remedial - Instruction	11-230-100-XXX	55,066	43,773	34,683
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	42,934	42,646	43,522
School-Sponsored Athletics - Instruction	11-402-100-XXX	38,720	52,596	53,252
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	830,911	1,023,316	840,853
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	600	25,298	24,908
Undist. Expenditures - Health Services	11-000-213-XXX	62,908	55,669	56,911
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	55,443	136,000	136,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	77,787	74,310	71,339
Undist. Expenditures - Guidance	11-000-218-XXX	83,373	150,476	164,544
Undist. Expenditures - Child Study Teams	11-000-219-XXX	0	15,000	50,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	97,488	43,792	43,891
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	61,902	69,742	69,830
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,774	26,000	26,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	106,870	113,193	114,500
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	75,321	76,111	76,103
Undist. Expend. - Central Services	11-000-251-XXX	67,360	74,000	64,165
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	3,414	3,111	3,189
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	321,601	373,350	504,194
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	90,316	151,379	173,473
Personal Services - Employee Benefits	11-XXX-XXX-2XX	415,471	821,956	967,751
Total Undistributed Expenditures		2,362,539	3,232,703	3,387,651
Total General Current Expense		4,100,513	4,854,302	4,983,631
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	28,985	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,952	7,952	7,952
Total Capital Outlay		36,937	7,952	7,952
General Fund Grand Total		4,137,450	4,862,254	4,991,583
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	14,062	11,953	0
Title II	20-XXX-XXX-XXX	8,422	7,159	6,474
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	44,036	37,430	33,362
Total Federal Projects	20-XXX-XXX-XXX	66,520	56,542	39,836
Total Special Revenue Funds		66,520	56,542	39,836
Total Expenditures/Appropriations		4,203,970	4,918,796	5,031,419
Total Expenditures Net of Transfers		4,203,970	4,918,796	5,031,419

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	250,000	250,000	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	706,518	923,742	923,742	923,742
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	200,000	200,000	200,000
--Legal Reserve	280,142	431,843	236,490	0
--Tuition Reserve	145,000	156,000	83,000	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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,812	\$20,689	\$23,247	\$24,986	\$27,329
Total Classroom Instruction	\$11,331	\$12,568	\$12,881	\$13,845	\$14,296
Classroom-Salaries and Benefits	\$10,514	\$11,053	\$12,308	\$13,229	\$13,534
Classroom-General Supplies and Textbooks	\$784	\$1,459	\$473	\$508	\$653
Classroom-Purchased Services	\$33	\$56	\$100	\$108	\$109
Total Support Services	\$3,163	\$3,395	\$4,758	\$5,217	\$6,132
Support Services-Salaries and Benefits	\$2,518	\$2,829	\$3,574	\$3,944	\$4,841
Total Administrative Costs	\$2,038	\$1,838	\$1,989	\$2,036	\$2,038
Administration Salaries and Benefits	\$1,103	\$1,184	\$1,156	\$1,140	\$1,188
Total Operations and Maintenance of Plant	\$2,637	\$2,231	\$2,722	\$2,925	\$3,875
Operations and Maintenance-Salaries and Benefits	\$1,628	\$852	\$1,185	\$1,273	\$1,308
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$630	\$619	\$605	\$650	\$670
Total Equipment Costs	\$0	\$189	\$0	\$0	\$0
Legal Costs	\$219	\$56	\$133	\$143	\$141
Employee Benefits as a percentage of salaries*	20.26%	19.32%	35.27%	35.27%	41.57%

\*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 2016-17 revised appropriations and the 2017-18 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	Private Tuition	47,296	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 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,513,322
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,295,128,300
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.1966
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,513,322
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,295,128,300
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.1966
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,513,322
(H) Estimated Equalized Valuation (as of 10/01/16)	2,273,980,283
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.1985
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,513,322
(K) Estimated Equalized Valuation (as of 10/01/16)	2,273,980,283
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.1985
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NAME=Carly Fanslau

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Student Services
Base Annual Salary Amount	\$91,800
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	07/01/16
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	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	\$77,770
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	07/01/16
End Date of Contract	06/30/17
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 to pay
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No contractual obligation to 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	