

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	164.0	151.0	155.0
Pupils On Roll Special Ed Full-Time	9.0	11.0	11.0
Pupils On Roll SUBTOTAL	173.0	162.0	166.0
Pupils in Private School Placements	1.0	2.0	0.0
Pupils Sent to Other Districts Regular	26.0	32.0	27.0
Pupils Sent to Other Districts Special Ed	12.0	9.0	10.0
Pupils Received	26.0	3.0	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	4,092,488	4,214,209	4,338,065
Total Tuition	10-1300	93,714	98,900	44,620
Unrestricted Miscellaneous Revenues	10-1XXX	371	2,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	20	0	0
Subtotal - Revenues From Local Sources		4,186,593	4,315,109	4,384,685
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,620	3,620	3,620
Categorical Special Education Aid	10-3132	93,806	93,806	93,806
Categorical Security Aid	10-3177	2,568	2,568	2,568
Adjustment Aid	10-3178	1,254	0	0
Other State Aids	10-3XXX	0	4,834	4,834
Subtotal - Revenues From State Sources		101,248	104,828	104,828
Budgeted Fund Balance - Operating Budget	10-303	0	50,000	84,789
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	88,000	72,000
Actual Revenues (Over)/Under Expenditures		-269,913	0	0
Total Operating Budget		4,017,928	4,557,937	4,646,302
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	8,548	7,266	7,177
I.D.E.A. Part B (Handicapped)	20-4420-4429	43,715	37,158	37,558
Total Revenues From Federal Sources		52,263	44,424	44,735
Total Grants And Entitlements		52,263	44,424	44,735
Total Revenues/Sources		4,070,191	4,602,361	4,691,037
Total Revenues/Sources Net of Transfers		4,070,191	4,602,361	4,691,037

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,220,855	1,179,841	1,187,241
Special Education - Instruction	11-2XX-100-XXX	210,930	265,805	255,882
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	42,184	42,728
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	35,014	41,698	41,827
School-Sponsored Athletics - Instruction	11-402-100-XXX	42,460	51,993	50,805
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	760,979	919,209	990,579
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,087	27,712	24,681
Undist. Expenditures - Health Services	11-000-213-XXX	55,960	53,163	54,457
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	86,729	119,900	119,900
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	160,566	107,430	89,812
Undist. Expenditures - Guidance	11-000-218-XXX	87,254	129,829	140,566
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	63,556	45,646	42,724
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	47,622	64,683	66,290
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,888	12,000	21,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	135,421	133,688	133,171
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	70,471	78,664	78,703
Undist. Expend. - Central Services	11-000-251-XXX	69,662	80,140	76,665
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	350	2,946	3,035
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	329,587	343,485	343,967
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	101,806	160,397	137,551
Personal Services - Employee Benefits	11-XXX-XXX-2XX	507,779	689,572	736,766
Total Undistributed Expenditures		2,500,717	2,968,464	3,059,867
Total General Current Expense		4,009,976	4,549,985	4,638,350
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,952	7,952	7,952

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Capital Outlay		7,952	7,952	7,952
General Fund Grand Total		4,017,928	4,557,937	4,646,302
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	8,548	7,266	7,177
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	43,715	37,158	37,558
Total Federal Projects	20-XXX-XXX-XXX	52,263	44,424	44,735
Total Special Revenue Funds		52,263	44,424	44,735
Total Expenditures/Appropriations		4,070,191	4,602,361	4,691,037
Total Expenditures Net of Transfers		4,070,191	4,602,361	4,691,037

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	328,638	292,885	242,885	242,885
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	281,477	479,497	479,497	479,497
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	200,000	200,000	200,000
--Legal Reserve	24,143	84,789	84,789	0
--Tuition Reserve	113,000	160,000	72,000	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	\$18,142	\$18,430	\$19,451	\$21,372	\$21,106
Total Classroom Instruction	\$11,116	\$10,114	\$10,556	\$11,598	\$11,430
Classroom-Salaries and Benefits	\$10,581	\$9,423	\$9,950	\$10,933	\$10,917
Classroom-General Supplies and Textbooks	\$391	\$499	\$399	\$439	\$432
Classroom-Purchased Services	\$143	\$193	\$207	\$227	\$81
Total Support Services	\$2,846	\$3,745	\$3,998	\$4,393	\$4,496
Support Services-Salaries and Benefits	\$1,941	\$3,662	\$3,130	\$3,439	\$3,511
Total Administrative Costs	\$1,840	\$1,804	\$1,871	\$2,056	\$1,941
Administration Salaries and Benefits	\$1,012	\$1,025	\$1,089	\$1,196	\$1,123
Total Operations and Maintenance of Plant	\$1,784	\$2,214	\$2,239	\$2,460	\$2,400
Operations and Maintenance-Salaries and Benefits	\$807	\$1,545	\$1,008	\$1,107	\$1,080
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$547	\$542	\$528	\$581	\$560
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$212	\$168	\$118	\$130	\$127
Employee Benefits as a percentage of salaries*	22.18%	22.48%	29.87%	29.87%	31.91%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	140	Parent Paid	44,620	Private Tuition Program

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 varies 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	Inter-local 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 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,338,065
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,996,734,500
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.2173
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,338,065
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,996,734,500
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.2173

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,338,065
(H) Estimated Equalized Valuation (as of 10/01/14)	2,159,565,758
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2009
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,338,065
(K) Estimated Equalized Valuation (as of 10/01/14)	2,159,565,758
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.2009

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=Vera Ridoux

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Student Services
Base Annual Salary Amount	\$84,050
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	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	\$820
Total Bonuses Amount	\$0
Total Stipends Amount	\$12,000
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=Vera Ridoux

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	