

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	158.0	164.0	169.0
Pupils On Roll - Special Full-Time	13.0	9.0	9.0
Subtotal - Pupils On Roll	171.0	173.0	178.0
Private School Placements	4.0	1.0	6.0
Pupils Sent to Other Districts-Reg Prog	29.0	26.0	27.0
Pupils Sent to Other Dists-Spec Ed Prog	5.0	12.0	12.0
Pupils Received	27.0	26.0	7.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,012,243	4,092,488	4,214,209
Total Tuition	10-1300	107,743	92,000	98,900
Unrestricted Miscellaneous Revenues	10-1XXX	4,018	2,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	8	0	0
Subtotal - Revenues From Local Sources		4,124,012	4,186,488	4,315,109
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	4,051	3,620	3,620
Extraordinary Aid	10-3131	3,780	0	0
Categorical Special Education Aid	10-3132	94,681	93,806	93,806
Categorical Security Aid	10-3177	2,516	2,568	2,568
Other State Aids	10-3XXX	0	1,254	4,834
Subtotal - Revenues From State Sources		105,028	101,248	104,828
Budgeted Fund Balance - Operating Budget	10-303	0	109,143	50,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	25,000	88,000
Actual Revenues (Over)/Under Expenditures		-92,210	0	0
Total Operating Budget		4,136,830	4,421,879	4,557,937
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	7,935	5,951	7,266
I.D.E.A. Part B (Handicapped)	20-4420-4429	46,064	34,548	37,158
Total Revenues From Federal Sources		53,999	40,499	44,424
Total Grants And Entitlements		53,999	40,499	44,424
Total Revenues/Sources		4,190,829	4,462,378	4,602,361
Total Revenues/Sources Net of Transfers		4,190,829	4,462,378	4,602,361

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,221,877	1,207,098	1,179,841
Special Education - Instruction	11-2XX-100-XXX	306,228	231,302	265,805
Basic Skills/Remedial - Instruction	11-230-100-XXX	45,038	0	42,184
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	31,233	41,614	41,698
School-Sponsored Athletics - Instruction	11-402-100-XXX	46,527	51,833	51,993
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	886,691	843,926	919,209
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,771	27,168	27,712
Undist. Expenditures - Health Services	11-000-213-XXX	56,396	52,238	53,163
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	144,491	147,400	119,900
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	29,949	63,249	107,430
Undist. Expenditures - Guidance	11-000-218-XXX	87,310	96,855	129,829
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	62,311	51,972	45,646
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	26,272	63,575	64,683
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,088	9,000	12,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	128,399	133,569	133,688
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	73,385	78,639	78,664
Undist. Expend. - Central Services	11-000-251-XXX	78,454	68,544	80,140
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	3,186	2,889	2,946
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	280,173	328,176	343,485
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	138,189	143,720	160,397
Personal Services - Employee Benefits	11-XXX-XXX-2XX	462,910	766,851	689,572
Total Undistributed Expenditures		2,477,975	2,877,771	2,968,464
Total General Current Expense		4,128,878	4,409,618	4,549,985
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,952	12,261	7,952

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Capital Outlay		7,952	12,261	7,952
General Fund Grand Total		4,136,830	4,421,879	4,557,937
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	0	5,951	7,266
Title IV	20-XXX-XXX-XXX	7,935	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	46,064	34,548	37,158
Total Federal Projects	20-XXX-XXX-XXX	53,999	40,499	44,424
Total Special Revenue Funds		53,999	40,499	44,424
Total Expenditures/Appropriations		4,190,829	4,462,378	4,602,361
Total Expenditures Net of Transfers		4,190,829	4,462,378	4,602,361

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	313,292	328,638	243,638	193,638
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	131,469	281,477	281,477	281,477
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	260,000	200,000	200,000	200,000
--Legal Reserve	75,287	24,143	0	0
--Tuition Reserve	75,000	113,000	88,000	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	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,984	\$19,308	\$19,398	\$19,735	\$19,451
Total Classroom Instruction	\$12,007	\$11,830	\$10,523	\$10,705	\$10,556
Classroom-Salaries and Benefits	\$11,009	\$11,261	\$9,938	\$10,110	\$9,950
Classroom-General Supplies and Textbooks	\$810	\$416	\$400	\$407	\$399
Classroom-Purchased Services	\$189	\$152	\$186	\$189	\$207
Total Support Services	\$2,484	\$3,029	\$3,984	\$4,053	\$3,998
Support Services-Salaries and Benefits	\$1,630	\$2,065	\$2,967	\$3,018	\$3,130
Total Administrative Costs	\$1,575	\$1,959	\$1,848	\$1,880	\$1,871
Administration Salaries and Benefits	\$865	\$1,077	\$1,122	\$1,142	\$1,089
Total Operations and Maintenance of Plant	\$1,524	\$1,899	\$2,249	\$2,288	\$2,239
Operations and Maintenance-Salaries and Benefits	\$615	\$859	\$1,102	\$1,121	\$1,008
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$393	\$582	\$533	\$542	\$528
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$170	\$226	\$119	\$121	\$118
Employee Benefits as a percentage of salaries*	22.17%	22.18%	35.37%	35.37%	29.87%

*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 2013-14 revised appropriations and the 2014-15 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
Summary Detail

Item	Line Number	Source	Amount	Explanation
1	140	Parent Paid	98,900	Private Tuition Program
1	300	Misc. Revenue	2,000	Misc. Revenue
1	500	PARCC Readiness and Growth Aid	4,834	PARCC Readiness and Growth Aid
			105,734	

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Interlocal with Point Pleasant Beach Board of Education	0
Social Worker/Psychologist	for Child Study Team Services with Spring Lake Board of Education	0
Transportation Services, including Fuel	with MOESC	0
Purchasing	Utilize varies cooperatives including MOESC and MRESC	0
Purchasing	Participate in the ACT Program	0
Purchasing	Participate in the ACES Program	0
Municipal/Public Works	for snow remaoval 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 Avon School District	0
Insurance Coverages and Benefits	using NJSIG via Monmouth Ocean County Shared Services Insurance Fund	0
Insurance Coverages and Benefits	Participate in New Jersey State Health Benefits Program	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,214,209
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,989,763,300
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.2118
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,214,209
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,989,763,300
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.2118

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,214,209
(H) Estimated Equalized Valuation (as of 10/01/13)	2,075,697,163
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2030
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,214,209
(K) Estimated Equalized Valuation (as of 10/01/13)	2,075,697,163
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.2030

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	\$13,956
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	\$721
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	1.5 days X per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout included 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	\$82,000
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	07/01/13
End Date of Contract	06/30/14
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

NAME=Vera Ridoux

CATEGORY	MEASURE
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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	
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	