

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,365.0	1,329.0	1,270.0
Pupils On Roll Regular Shared-Time	9.0	7.0	12.0
Pupils On Roll Special Ed Full-Time	210.0	226.0	255.0
Pupils On Roll Special Ed Shared-Time	38.0	30.0	19.0
Pupils On Roll SUBTOTAL	1,622.0	1,592.0	1,556.0
Pupils in Private School Placements	11.5	10.0	12.0
Pupils Sent to Other Districts Regular	1.0	0.0	0.0
Pupils Sent to Other Districts Special Ed		4.0	0.0
Pupils Received	672.5	652.0	629.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,575,032	12,952,283	14,153,618
Other Local Governmental Units - Unrestricted	10-12XX	17,000	0	0
Other Local Governmental Units - Restricted	10-12XX	0	17,000	17,000
Total Tuition	10-1300	9,467,615	8,602,812	8,848,133
Unrestricted Miscellaneous Revenues	10-1XXX	66,580	49,950	48,669
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	50
Subtotal - Revenues From Local Sources		22,126,227	21,622,095	23,067,470
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	23,093	23,093	26,032
Extraordinary Aid	10-3131	150,760	200,000	200,000
Categorical Special Education Aid	10-3132	505,972	505,972	515,757
Categorical Security Aid	10-3177	17,267	17,267	20,069
Adjustment Aid	10-3178	20,596	20,596	20,596
Parcc Readiness Aid	10-3181	0	9,560	9,560
Per Pupil Growth Aid	10-3182	0	9,560	9,560
Professional Learning Community Aid	10-3183	0	0	9,300
Other State Aids	10-3XXX	20,512	0	0
Subtotal - Revenues From State Sources		738,200	786,048	810,874
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	27,448
Subtotal - Revenues From Federal Sources		0	0	27,448
Budgeted Fund Balance - Operating Budget	10-303	0	373,503	258,374
Withdrawal From Cap Res-For Local Share	10-307	0	0	284,542
Withdrawal From Maint. Reserve	10-310	0	10,000	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	100,000	200,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Other Financing Sources - Cdl Property Tax Offset - Superstorm Sandy	10-5405	890,000	0	0
Other Financing Sources	10-5XXX	0	839,651	0
Adjustment For Prior Year Encumbrances		0	15	0
Actual Revenues (Over)/Under Expenditures		-422,850	0	0
Total Operating Budget		23,331,577	23,731,312	24,648,708
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	10,081	23,004	0
Total Revenues From Local Sources	20-1XXX	10,081	23,004	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	54,163	669	568
Total Revenues From State Sources		54,163	669	568
Revenues from Federal Sources:				
Title I	20-4411-4416	87,391	86,166	73,241
Title II	20-4451-4455	6,303	22,600	19,210
Title III	20-4491-4494	302,601	6,590	5,601
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	329,220	279,837
Total Revenues From Federal Sources		396,295	444,576	377,889
Total Grants And Entitlements		460,539	468,249	378,457
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,012,458	988,325	666,351
Total Revenues From Local Sources		1,012,458	988,325	666,351
Total Local Repayment Of Debt		1,012,458	988,325	666,351
Actual Revenues (Over)/Under Expenditures		19,967	0	0
Total Repayment Of Debt		1,032,425	988,325	666,351

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues/Sources		24,824,541	25,187,886	25,693,516
Total Revenues/Sources Net of Transfers		24,824,541	25,187,886	25,693,516

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,147,082	7,602,579	7,669,920
Special Education - Instruction	11-2XX-100-XXX	1,947,851	1,965,044	2,021,759
Basic Skills/Remedial - Instruction	11-230-100-XXX	6,281	107,496	107,455
Bilingual Education - Instruction	11-240-100-XXX	148,585	152,525	152,130
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	178,125	184,440	189,052
School-Sponsored Athletics - Instruction	11-402-100-XXX	553,508	561,621	569,686
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	751,334	1,058,781	966,759
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	34,697	36,104	37,514
Undist. Expenditures - Health Services	11-000-213-XXX	182,719	213,760	212,519
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	306,093	321,647	297,846
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	230,143	137,559	157,302
Undist. Expenditures - Guidance	11-000-218-XXX	685,739	738,147	747,968
Undist. Expenditures - Child Study Teams	11-000-219-XXX	638,191	648,858	723,148
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	356,474	432,165	442,243
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	349,919	395,349	415,046
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	15,528	28,977	20,485
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	609,263	647,478	600,976
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,320,161	1,402,422	1,383,529
Undist. Expend. - Central Services	11-000-251-XXX	419,794	450,520	428,941
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,139,894	2,113,854	2,184,909
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	506,389	606,813	539,897
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,697,290	3,879,014	4,119,957
Total Undistributed Expenditures		12,243,628	13,111,448	13,279,039
Total General Current Expense		23,225,060	23,685,153	23,989,041
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	79,408	19,000	38,144
Facilities Acquisition And Const. Serv.	12-000-400-XXX	27,109	27,109	621,473
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		106,517	46,159	659,667
General Fund Grand Total		23,331,577	23,731,312	24,648,708
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	10,081	23,004	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,009	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,694	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	24,676	669	568
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,790	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,994	0	0
Total Other State Projects		54,163	669	568
Total State Projects	20-XXX-XXX-XXX	54,163	669	568
Federal Projects:				
Title I	20-XXX-XXX-XXX	87,391	86,166	73,241
Title II	20-XXX-XXX-XXX	6,303	22,600	19,210
Title III	20-XXX-XXX-XXX	302,601	6,590	5,601
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	329,220	279,837
Total Federal Projects	20-XXX-XXX-XXX	396,295	444,576	377,889
Total Special Revenue Funds		460,539	468,249	378,457
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,032,425	988,325	666,351
Total Debt Service Funds		1,032,425	988,325	666,351
Total Expenditures/Appropriations		24,824,541	25,187,886	25,693,516
Total Expenditures Net of Transfers		24,824,541	25,187,886	25,693,516

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	703,585	468,024	468,024	468,024
--Repayment of Debt	19,967	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	481,105	781,127	781,177	496,685
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	10,000	10,000	0	0
--Legal Reserve	373,503	631,877	258,374	0
--Tuition Reserve	200,000	300,000	200,000	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
--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	\$12,813	\$13,739	\$14,174	\$13,994	\$14,593
Total Classroom Instruction	\$7,291	\$7,820	\$7,835	\$7,724	\$8,057
Classroom-Salaries and Benefits	\$6,783	\$7,118	\$7,461	\$7,290	\$7,759
Classroom-General Supplies and Textbooks	\$420	\$589	\$289	\$345	\$196
Classroom-Purchased Services	\$88	\$113	\$85	\$88	\$102
Total Support Services	\$2,067	\$2,139	\$2,312	\$2,307	\$2,463
Support Services-Salaries and Benefits	\$1,830	\$1,962	\$2,165	\$2,122	\$2,334
Total Administrative Costs	\$1,612	\$1,751	\$1,815	\$1,892	\$1,888
Administration Salaries and Benefits	\$1,307	\$1,424	\$1,495	\$1,494	\$1,570
Total Operations and Maintenance of Plant	\$1,330	\$1,488	\$1,647	\$1,510	\$1,596
Operations and Maintenance-Salaries and Benefits	\$704	\$758	\$865	\$820	\$865
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$513	\$540	\$565	\$562	\$588
Total Equipment Costs	\$45	\$50	\$12	\$12	\$25
Legal Costs	\$80	\$55	\$53	\$65	\$54
Employee Benefits as a percentage of salaries*	25.36%	24.69%	24.98%	25.43%	25.92%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	MOESC Transportation	0
Others	MRESC Cooperative Bidding & NonPublic	0
Others	Tennis Courts with the Boro	0
Others	Recreation Facility for Boro	0
Others	Joint Team with Pt. Bch. for Ice Hockey, Swimming, Bowling & Gymnastics	0
Others	Curriculum Articulation with the Sending Districts	0
Others	Shared Professional Development with the Sending Districts	0
Others	Shared Athletic Trainer's Vehicle with the Boro	0
Others	HRESC Cooperative Purchasing	0
Others	Salting of Parking Lots with the Boro	0
Others	Crossing Guard with the Boro	0
Others	ACES For Utility Purchases	0
Others	ACT For Telecommunication Purchases	0
Others	Ed Data for Purchasing Consortium	0
Others	School Alliance Insurance Fund (SAIF) for Insurance	0
Others	Monmouth Ocean County Share Service Insurance Fund (MOCSSIF) for Insurance	0
Others	ETTC (Stockton University) for Strategic Planning	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,153,618
(B) Estimated Net Taxable Valuation (as of 02/26/16)	1,976,206,200
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.7162
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,819,969
(E) Estimated Net Taxable Valuation (as of 02/26/16)	1,976,206,200
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.7499

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,153,618
(H) Estimated Equalized Valuation (as of 02/26/16)	1,978,626,505
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7153
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,819,969
(K) Estimated Equalized Valuation (as of 02/26/16)	1,978,626,505
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.7490

NAME=Barbara Kerensky

CATEGORY	MEASURE
Job Title	Other
Job Title II	Director of Curr. & Instr
Base Annual Salary Amount	\$123,922
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	25
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	13
Description of Other Contracted Non-Working Days	Legal 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	\$15,350
Contractual Post-Employment Benefit Description of Payout of Sick days	\$150 per day of unused sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout of Vacation Days
Contractual Post-Employment Benefit Description of Payout of Personal days	\$125 per day of unused 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	

NAME=Barbara Kerensky

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=Dr. Frank Kasyan

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	25
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	13
Description of Other Contracted Non-Working Days	Legal Holdiays
Total Allowances Amount	\$0
Total Bonuses Amount	\$23,610
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$47,711
Contractual Post-Employment Benefit Description of Payout of Sick days	Sick Days Capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped @ 54 days @ 1/260th of Salary
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused Personal Days Carried to Sick 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	

NAME=Dr. Frank Kasyan

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=Frank Scott

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$95,668
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	248
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	13
Description of Other Contracted Non-Working Days	Legal 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	\$16,652
Contractual Post-Employment Benefit Description of Payout of Sick days	Cap on Sick Days
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 Days @ per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	3 days @ \$60 per day
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=Frank Scott

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=Lynn Coates

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$147,900
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	25
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	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$34,910
Contractual Post-Employment Benefit Description of Payout of Sick days	Cap on Sick Days
Contractual Post-Employment Benefit Description of Payout of Vacation days	35 Days per contract @ 1/260th of salary
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
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=Lynn Coates

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	