

MONMOUTH - MANASQUAN BORO

NOTICE IS HEREBY GIVEN to the legal voters of the Manasquan School District, in the County of Monmouth, of the State of New Jersey, that a Public Hearing will be held in the Manasquan High School Media Center of the Manasquan Board of Education, 167 Broad Street, Manasquan N.J. on Tuesday May 6, 2014 at 7:00pm, for the purpose of conducting a public hearing on the following budget for the 2014-2015 school year.

Advertised Enrollments

ENROLLMENT CATEGORIES	October 15, 2012	October 15, 2013	October 15, 2014
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	1,390	1,397	1,394
Pupils On Roll Regular Shared-Time	11	8	4
Pupils On Roll - Special Full-Time	188	204	224
Pupils On Roll - Special Shared-Time	35	43	31
Subtotal - Pupils On Roll	1,624	1,652	1,653
Private School Placements	9	13	12
Pupils Sent to Other Districts-Reg Prog	1	0	0
Pupils Sent to Other Dists-Spec Ed Prog	2	1	0
Pupils Received	657	679	671

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MONMOUTH - MANASQUAN BORO Advertised Revenues
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Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,655,951	12,034,544	12,575,032
Other Local Governmental Units - Unrestricted	10-12XX	47,600	0	0
Other Local Governmental Units - Restricted	10-12XX	0	17,000	17,000
Total Tuition	10-1300	8,975,713	8,836,064	9,366,309
Unrestricted Miscellaneous Revenues	10-1XXX	73,121	40,000	39,950
Interest Earned On Capital Reserve Funds	10-1XXX	0	2	50
Other Restricted Miscellaneous Revenues	10-1XXX	45,820	0	0
Subtotal - Revenues From Local Sources		21,798,205	20,927,610	21,998,341
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,001	23,093	23,093
Extraordinary Aid	10-3131	191,107	200,000	200,000
Categorical Special Education Aid	10-3132	506,223	505,972	505,972
Categorical Security Aid	10-3177	15,476	17,267	17,267
Adjustment Aid	10-3178	25,228	20,596	20,596
Other State Aids	10-3XXX	814	0	19,120
Subtotal - Revenues From State Sources		758,849	766,928	786,048
Budgeted Fund Balance - Operating Budget	10-303	0	156,037	255,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	125,500	0
Withdrawal From Tuition Reserve- Excess Over Adj.	10-311	0	0	100,000
Other Financing Sources	10-5xxx	0	1,376,474	890,000
Adjustment For Prior Year Encumbrances		0	4,891	0
Actual Revenues (Over)/Under Expenditures		1,133,827	0	0

Total Operating Budget		23,690,881	23,357,440	24,029,389
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	53,891	0	0
Total Revenues From Local Sources	20-1XXX	53,891	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	61,353	64,171	54,545
Total Revenues From State Sources		61,353	64,171	54,545
Revenues from Federal Sources:				
Title I	20-4411-4416	80,034	90,638	77,042
Title II	20-4451-4455	23,548	23,267	19,777
Title III	20-4491-4494	17,951	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	233,002	223,439	189,923
Other	20-4XXX	70,216	0	0
Total Revenues From Federal Sources		424,751	337,344	286,742
Total Grants And Entitlements		539,995	401,515	341,287
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,063,883	1,031,569	1,012,458
Total Revenues From Local Sources		1,063,883	1,031,569	1,012,458
Budgeted Fund Balance	40-303	0	0	19,967
Total Local Repayment Of Debt		1,063,883	1,031,569	1,032,425
Actual Revenues (Over)/Under Expenditures		352	0	0
Total Repayment Of Debt		1,064,235	1,031,569	1,032,425
Total Revenues/Sources		25,295,111	24,790,524	25,403,101
Total Revenues/Sources Net of Transfers		25,295,111	24,790,524	25,403,101

MONMOUTH - MANASQUAN BORO Advertised Appropriations
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Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,309,019	7,817,892	8,094,479
Special Education - Instruction	11-2XX-100-XXX	1,699,722	1,788,386	1,898,256
Basic Skills/Remedial - Instruction	11-230-100-XXX	6,564	6,257	7,245
Bilingual Education - Instruction	11-240-100-XXX	105,963	148,493	145,950
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	173,309	170,789	181,134
School-Sponsored Athletics - Instruction	11-402-100-XXX	537,591	527,310	569,562
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	788,073	727,106	801,210
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,360	33,684	34,135
Undist. Expenditures - Health Services	11-000-213-XXX	257,264	236,838	229,008
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	279,352	332,820	328,133
Undist Expend-Oth Supp Serv Std- Extra Serv	11-000-217-XXX	236,709	242,592	242,693
Undist. Expenditures - Guidance	11-000-218-XXX	720,132	751,961	738,078
Undist. Expenditures - Child Study Teams	11-000-219-XXX	464,570	608,143	639,658
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	292,604	334,261	366,130
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	349,155	328,248	344,345
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,046	26,834	15,240
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	651,981	631,245	580,335
Undist. Expend.-Support Serv.- School Admin.	11-000-240-XXX	1,239,699	1,252,847	1,316,025
Undist. Expend. - Central Services	11-000-251-XXX	382,753	382,495	387,258
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,698,669	2,070,344	2,492,783

Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	392,999	452,982	457,524
Personal Services - Employee Benefits	11-XXX-XXX- 2XX	4,612,676	3,828,802	3,783,949
Total Undistributed Expenditures		13,415,042	12,241,202	12,756,504
Total General Current Expense		23,247,210	22,700,329	23,653,130
Capital Expenditures:				
Equipment	12-XXX-XXX-730	67,453	84,390	49,100
Facilities Acquisition And Const. Serv.	12-000-400-XXX	376,218	572,719	27,109
Increase In Capital Reserve	10-604	0	0	300,000
Interest Deposit To Capital Reserve	10-604	0	2	50
Total Capital Outlay		443,671	657,111	376,259
General Fund Grand Total		23,690,881	23,357,440	24,029,389
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX- XXX	53,891	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX- XXX	8,187	8,886	7,553
Nonpublic Auxiliary Services	20-XXX-XXX- XXX	11,637	16,264	13,824
Nonpublic Handicapped Services	20-XXX-XXX- XXX	27,177	24,896	21,162
Nonpublic Nursing Services	20-XXX-XXX- XXX	11,362	10,885	9,252
Nonpublic Technology Initiative	20-XXX-XXX- XXX	2,990	3,240	2,754
Total Other State Projects		61,353	64,171	54,545
Total State Projects	20-XXX-XXX- XXX	61,353	64,171	54,545
Federal Projects:				
Title I	20-XXX-XXX- XXX	80,034	90,638	77,042
Title II	20-XXX-XXX- XXX	23,548	23,267	19,777
Title III	20-XXX-XXX- XXX	17,951	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX- XXX	233,002	223,439	189,923
Other	20-XXX-XXX- XXX	70,216	0	0

Total Federal Projects	20-XXX-XXX-XXX	424,751	337,344	286,742
Total Special Revenue Funds		539,995	401,515	341,287
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,064,235	1,031,569	1,032,425
Total Debt Service Funds		1,064,235	1,031,569	1,032,425
Total Expenditures/Appropriations		25,295,111	24,790,524	25,403,101
Total Expenditures Net of Transfers		25,295,111	24,790,524	25,403,101

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MONMOUTH - MANASQUAN BORO Advertised Recapitulation of Balances
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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	746,024	634,531	722,051	467,051
--Repayment of Debt	1,387	1,035	19,967	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	4,628	81,087	81,089	381,139
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	850,000	10,000	10,000	10,000
--Legal Reserve	277,563	63,879	0	0
--Tuition Reserve	275,500	225,500	100,000	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

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MONMOUTH - MANASQUAN BORO  
Advertised Per Pupil Cost Calculations

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	\$12,921	\$13,852	\$13,529	\$13,230	\$13,691
Total Classroom Instruction	\$7,093	\$7,507	\$7,646	\$7,444	\$7,609
Classroom-Salaries and Benefits	\$6,672	\$7,170	\$7,146	\$6,917	\$6,949
Classroom-General Supplies and Textbooks	\$333	\$244	\$392	\$425	\$555
Classroom-Purchased Services	\$88	\$93	\$108	\$102	\$105
Total Support Services	\$2,190	\$2,124	\$2,206	\$2,178	\$2,188
Support Services-Salaries and Benefits	\$1,911	\$1,857	\$1,936	\$1,908	\$1,938
Total Administrative Costs	\$1,687	\$1,799	\$1,677	\$1,676	\$1,675
Administration Salaries and Benefits	\$1,382	\$1,493	\$1,408	\$1,362	\$1,387
Total Operations and Maintenance of Plant	\$1,369	\$1,869	\$1,465	\$1,419	\$1,679
Operations and Maintenance-Salaries and Benefits	\$668	\$704	\$728	\$700	\$767
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$582	\$554	\$535	\$513	\$539
Total Equipment Costs	\$65	\$42	\$50	\$52	\$30
Legal Costs	\$37	\$68	\$40	\$89	\$45
Employee Benefits as a percentage of salaries*	30.83%	33.05%	30.41%	26.35%	25.36%

\*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 Comparative Spending Guide) and can be found on the Department of Education website: <http://www.state.nj.us/education> under Finance, when available. This publication is 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.

The complete budget will be on file and open to examination at the Central Administration Office, 169 Broad Street, Manasquan, Monmouth County New Jersey between the hours of 8:30 am and 3:30 pm Monday through Friday, excluding holidays.