

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,397.0	1,365.0	1,295.0
Pupils On Roll Regular Shared-Time	8.0	9.0	6.0
Pupils On Roll Special Ed Full-Time	204.0	210.0	238.0
Pupils On Roll Special Ed Shared-Time	43.0	38.0	27.0
Pupils On Roll SUBTOTAL	1,652.0	1,622.0	1,566.0
Pupils in Private School Placements	12.5	11.5	15.0
Pupils Sent to Other Districts Regular	0.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	1.0		0.0
Pupils Received	678.5	672.5	639.5

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,034,544	12,575,032	12,952,283
Other Local Governmental Units - Restricted	10-12XX	0	17,000	17,000
Total Tuition	10-1300	8,941,819	9,366,309	8,602,812
Unrestricted Miscellaneous Revenues	10-1XXX	98,897	39,950	49,950
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	50
Subtotal - Revenues From Local Sources		21,075,260	21,998,341	21,622,095
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	23,093	23,093	23,093
Extraordinary Aid	10-3131	160,527	200,000	200,000
Categorical Special Education Aid	10-3132	505,972	505,972	505,972
Categorical Security Aid	10-3177	17,267	17,267	17,267
Adjustment Aid	10-3178	20,596	20,596	20,596
Other State Aids	10-3XXX	1,390	19,120	19,120
Subtotal - Revenues From State Sources		728,845	786,048	786,048
Budgeted Fund Balance - Operating Budget	10-303	0	255,000	373,503
Withdrawal From Maint. Reserve	10-310	0	0	10,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	100,000
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	100,000	0
Other Financing Sources - Cdl Property Tax Offset - Superstorm Sandy	10-5405	1,303,948	0	0
Other Financing Sources	10-5XXX	0	890,000	839,651
Actual Revenues (Over)/Under Expenditures		-748,305	0	0
Total Operating Budget		22,359,748	24,029,389	23,731,297
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	21,037	10,000	0
Total Revenues From Local Sources	20-1XXX	21,037	10,000	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	51,901	65,655	55,806
Total Revenues From State Sources		51,901	65,655	55,806
Revenues from Federal Sources:				
Title I	20-4411-4416	90,638	87,413	74,301
Title II	20-4451-4455	23,267	23,688	20,135
Title III	20-4491-4494	10,612	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	228,433	310,133	263,613
Total Revenues From Federal Sources		352,950	421,234	358,049
Total Grants And Entitlements		425,888	496,889	413,855
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,050,500	1,012,458	988,325
Interest On Investments	40-1510	1	0	0
Miscellaneous	40-1XXX	1	0	0
Total Revenues From Local Sources		1,050,501	1,012,458	988,325
Budgeted Fund Balance	40-303	0	19,967	0
Total Local Repayment Of Debt		1,050,501	1,032,425	988,325
Actual Revenues (Over)/Under Expenditures		-18,932	0	0
Total Repayment Of Debt		1,031,569	1,032,425	988,325
Total Revenues/Sources		23,817,205	25,558,703	25,133,477
Total Revenues/Sources Net of Transfers		23,817,205	25,558,703	25,133,477

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,763,727	7,854,286	7,675,217
Special Education - Instruction	11-2XX-100-XXX	1,768,176	1,944,774	1,986,316
Basic Skills/Remedial - Instruction	11-230-100-XXX	7,437	7,245	18,378
Bilingual Education - Instruction	11-240-100-XXX	140,266	147,038	149,986
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	174,285	178,164	180,828
School-Sponsored Athletics - Instruction	11-402-100-XXX	531,765	571,143	563,341
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	721,990	763,676	1,107,481
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	33,683	34,698	35,393
Undist. Expenditures - Health Services	11-000-213-XXX	212,712	230,303	219,912
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	298,834	316,548	299,224
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	245,083	313,808	148,027
Undist. Expenditures - Guidance	11-000-218-XXX	698,301	720,169	737,526
Undist. Expenditures - Child Study Teams	11-000-219-XXX	600,585	639,658	660,918
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	333,021	360,346	384,693
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	327,537	344,740	401,324
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	24,843	15,240	24,552
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	611,877	637,785	588,994
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,236,915	1,446,308	1,348,714
Undist. Expend. - Central Services	11-000-251-XXX	356,916	425,942	413,814
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,941,900	2,480,521	2,284,058
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	432,476	482,403	613,083
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,647,928	3,685,522	3,843,359
Total Undistributed Expenditures		11,724,601	12,897,667	13,111,072
Total General Current Expense		22,110,257	23,600,317	23,685,138
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	73,967	101,913	19,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	175,524	27,109	27,109
Increase In Capital Reserve	10-604	0	300,000	0
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		249,491	429,072	46,159
General Fund Grand Total		22,359,748	24,029,389	23,731,297
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	21,037	10,000	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,734	7,567	6,432
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	8,704	7,166	6,091
Nonpublic Handicapped Services	20-XXX-XXX-XXX	21,338	34,812	29,590
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,885	12,046	10,239
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,240	4,064	3,454
Total Other State Projects		51,901	65,655	55,806
Total State Projects	20-XXX-XXX-XXX	51,901	65,655	55,806
Federal Projects:				
Title I	20-XXX-XXX-XXX	90,638	87,413	74,301
Title II	20-XXX-XXX-XXX	23,267	23,688	20,135
Title III	20-XXX-XXX-XXX	10,612	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	228,433	310,133	263,613
Total Federal Projects	20-XXX-XXX-XXX	352,950	421,234	358,049
Total Special Revenue Funds		425,888	496,889	413,855
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,031,569	1,032,425	988,325
Total Debt Service Funds		1,031,569	1,032,425	988,325
Total Expenditures/Appropriations		23,817,205	25,558,703	25,133,477
Total Expenditures Net of Transfers		23,817,205	25,558,703	25,133,477

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	634,531	703,585	448,585	448,585
--Repayment of Debt	1,035	19,967	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	81,087	481,105	781,155	781,205
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	10,000	10,000	10,000	0
--Legal Reserve	63,879	373,503	373,503	0
--Tuition Reserve	225,500	200,000	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

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	\$13,852	\$12,813	\$13,691	\$13,983	\$14,174
Total Classroom Instruction	\$7,507	\$7,291	\$7,609	\$7,614	\$7,835
Classroom-Salaries and Benefits	\$7,170	\$6,783	\$6,949	\$7,062	\$7,461
Classroom-General Supplies and Textbooks	\$244	\$420	\$555	\$442	\$289
Classroom-Purchased Services	\$93	\$88	\$105	\$110	\$85
Total Support Services	\$2,124	\$2,067	\$2,188	\$2,254	\$2,312
Support Services-Salaries and Benefits	\$1,857	\$1,830	\$1,938	\$2,000	\$2,165
Total Administrative Costs	\$1,799	\$1,612	\$1,675	\$1,861	\$1,815
Administration Salaries and Benefits	\$1,493	\$1,307	\$1,387	\$1,486	\$1,495
Total Operations and Maintenance of Plant	\$1,869	\$1,330	\$1,679	\$1,705	\$1,647
Operations and Maintenance-Salaries and Benefits	\$704	\$704	\$767	\$779	\$865
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$554	\$513	\$539	\$549	\$565
Total Equipment Costs	\$42	\$45	\$30	\$64	\$12
Legal Costs	\$68	\$80	\$45	\$73	\$53
Employee Benefits as a percentage of salaries*	33.05%	25.36%	25.36%	24.46%	24.98%

*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.

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 Teams 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	Nomouth Ocean County Share Service Insurance Fund (MOCSSIF) for Insurance	0
Others	ETTC (Stockton University) for Strategic Planning	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,952,283
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,555,731,800
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.8326
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,940,608
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,555,731,800
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.8961

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,952,283
(H) Estimated Equalized Valuation (as of 10/01/14)	1,915,689,940
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6761
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,940,608
(K) Estimated Equalized Valuation (as of 10/01/14)	1,915,689,940
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.7277

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	07/01/14
End Date of Contract	06/30/15
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	\$23,609
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 at 54 Days at 1/260th of Salary
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused Personal 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	07/01/14
End Date of Contract	06/30/15
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

NAME=Frank Scott

CATEGORY	MEASURE
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 at 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	
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	\$145,000
Full-Time Equivalent (FTE)	1.0

NAME=Lynn Coates

CATEGORY	MEASURE
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	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)	\$5,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,942
Contractual Post-Employment Benefit Description of Payout of Sick days	Cap on Sick Days
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days at per diem
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	

NAME=Lynn Coates

	CATEGORY	MEASURE
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	