

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,354	1,355	1,339
Pupils On Roll Regular Shared-Time	14	13	13
Pupils On Roll - Special Full-Time	260	304	304
Pupils On Roll - Special Shared-Time	34	28	28
Subtotal - Pupils On Roll	1,662	1,700	1,684
Private School Placements	43	36	40
Pupils Sent to Other Districts-Reg Prog	2	8	8
Pupils Sent to Other Dists-Spec Ed Prog	4	6	6
Pupils Received	1	2	2
Pupils in State Facilities	4	3	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,384,433	4,472,122	4,290,151
Total Tuition	10-1300	0	0	56,544
Unrestricted Miscellaneous Revenues	10-1XXX	370,688	50,000	0
Subtotal - Revenues From Local Sources		4,755,121	4,522,122	4,346,695
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	240,291	246,042	244,350
Extraordinary Aid	10-3131	289,752	0	0
Categorical Special Education Aid	10-3132	859,934	888,360	901,656
Equalization Aid	10-3176	17,224,138	16,562,864	16,973,265
Categorical Security Aid	10-3177	548,993	517,832	535,157
Adjustment Aid	10-3178	9,136,854	8,661,682	8,642,285
Subtotal - Revenues From State Sources		28,299,962	26,876,780	27,296,713
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	112,238	66,216	70,000
Education Jobs Fund	18-4522	982,733	0	0
Fema Community Development Block Grant	19-4526		0	271,413
Subtotal - Revenues From Federal Sources		1,094,971	66,216	341,413
Budgeted Fund Balance - Operating Budget	10-303	0	3,241,579	3,249,340
Adjustment For Prior Year Encumbrances		0	1,541,858	0
Actual Revenues (Over)/Under Expenditures		-1,708,341	0	0
Total Operating Budget		32,441,713	36,248,555	35,234,161
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	43,982	0	0
Total Revenues From Local Sources	20-1XXX	43,982	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	7,359
Preschool Education Aid	20-3218	2,907,075	3,193,344	3,207,456
Other Restricted Entitlements	20-32XX	317,045	0	0
Total Revenues From State Sources		3,224,120	3,193,344	3,214,815
Revenues from Federal Sources:				
Title I	20-4411-4416	1,062,916	959,023	910,897
Title II	20-4451-4455	117,702	84,049	60,836
Title III	20-4491-4494	15,243	12,993	12,118
I.D.E.A. Part B (Handicapped)	20-4420-4429	640,061	506,158	470,009
Vocational Education	20-4430	0	0	8,798
Other	20-4XXX	381,101	0	0
Total Revenues From Federal Sources		2,217,023	1,562,223	1,462,658
Total Grants And Entitlements		5,485,125	4,755,567	4,677,473
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	430,654	417,558	401,666
Total Revenues From Local Sources		430,654	417,558	401,666
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	536,190	519,886	500,097
Total Local Repayment Of Debt		966,844	937,444	901,763
Total Repayment Of Debt		966,844	937,444	901,763
Total Revenues/Sources		38,893,682	41,941,566	40,813,397
Total Revenues/Sources Net of Transfers		38,893,682	41,941,566	40,813,397

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,644,500	589,739	640,025
Bilingual Education - Instruction	11-240-100-XXX	193,861	206,758	163,323
Summer School	11-422-XXX-XXX	0	0	63,000
Community Services Programs/Operations	11-800-330-XXX	2,292	121,149	26,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,776,661	3,501,815	3,226,418
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	99,243	191,513	180,081
Undist. Expenditures - Health Services	11-000-213-XXX	22,208	55,443	39,595
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	650,076	501,921	657,599
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	170,358	213,282	396,085
Undist. Expenditures - Guidance	11-000-218-XXX	0	73,850	221,030
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,023,366	1,287,796	1,192,855
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	466,291	605,291	660,052
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	317,595	461,918	514,390
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	49,584	56,772	69,390
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	605,966	682,465	626,395
Undist. Expend. - Central Services	11-000-251-XXX	427,215	412,987	421,177
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	164,133	142,104	143,120
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,007,435	4,289,982	3,316,427
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,094,357	1,225,800	1,651,508
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,169,383	2,520,200	2,066,136
Undistributed Expenditures-Food Services	11-000-310-930	0	104,408	61,000
Total Undistributed Expenditures		13,043,871	16,327,547	15,443,258
Total General Current Expense		14,884,524	17,245,193	16,335,606
Capital Expenditures:				
Equipment	12-XXX-XXX-730	584,752	696,501	981,165

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Capital Outlay		584,752	696,501	981,165
General Fund Contribution To SBB	10-000-520-930	16,972,437	18,306,861	17,917,390
General Fund Grand Total		32,441,713	36,248,555	35,234,161
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	43,982		
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	1,578,945	1,692,987	1,769,678
Support Services	20-218-200-XXX	1,328,130	1,390,785	1,394,785
Fac Acquisition And Constr. Services	20-218-400-XXX	0	109,572	50,352
Total Preschool Education Aid	20-218-XXX-XXX	2,907,075	3,193,344	3,214,815
Other State Projects:				
Other	20-XXX-XXX-XXX	317,045		
Total Other State Projects		317,045		
Total State Projects	20-XXX-XXX-XXX	3,224,120	3,193,344	3,214,815
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,062,916	464,163	450,897
Title II	20-XXX-XXX-XXX	117,702	84,049	60,836
Title III	20-XXX-XXX-XXX	15,243	12,993	12,118
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	640,061	506,158	470,009
Vocational Education	20-XXX-XXX-XXX	0	0	8,798
Other	20-XXX-XXX-XXX	381,101		
Contribution To SBB - Other Federal Projects	20-XXX-520-930	0	494,860	460,000
Total Federal Projects	20-XXX-XXX-XXX	2,217,023	1,562,223	1,462,658
Total Special Revenue Funds		5,485,125	4,755,567	4,677,473
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	966,844	937,444	901,763
Total Debt Service Funds		966,844	937,444	901,763

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Expenditures/Appropriations		38,893,682	41,941,566	40,813,397
Total Expenditures Net of Transfers		38,893,682	41,941,566	40,813,397

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	3,175,383	2,093,798	437,498	437,498
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	500,000	500,000
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	400,000	400,000	400,000	400,000
--Legal Reserve	3,133,358	5,334,619	3,249,340	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,521	\$19,213	\$20,521	\$20,537	\$19,771
Total Classroom Instruction	\$10,567	\$11,791	\$11,720	\$11,666	\$11,360
Classroom-Salaries and Benefits	\$10,209	\$11,085	\$11,238	\$11,110	\$10,771
Classroom-General Supplies and Textbooks	\$262	\$395	\$276	\$339	\$376
Classroom-Purchased Services	\$95	\$311	\$206	\$217	\$213
Total Support Services	\$3,131	\$3,508	\$4,279	\$4,151	\$4,289
Support Services-Salaries and Benefits	\$2,822	\$3,097	\$3,669	\$3,541	\$3,605
Total Administrative Costs	\$1,666	\$1,594	\$1,556	\$1,529	\$1,494
Administration Salaries and Benefits	\$1,348	\$1,200	\$1,225	\$1,175	\$1,131
Legal Costs	\$64	\$29	\$31	\$32	\$39
Total Operations and Maintenance of Plant	\$1,727	\$1,843	\$2,334	\$2,585	\$2,032
Operations and Maintenance-Salaries and Benefits	\$25	\$0	\$0	\$103	\$120
Board Contribution to Food Services	\$0	\$0	\$64	\$62	\$37
Total Extracurricular Costs	\$424	\$476	\$493	\$471	\$544
Total Equipment Costs	\$11	\$356	\$184	\$480	\$620
Employee Benefits as a percentage of salaries*	28.40%	27.65%	34.70%	29.81%	24.22%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$446	\$0	\$302	\$295	\$277

*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's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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.

**Advertised Blended Resource SBB
Statement**

BUDGET CATEGORY	2011-12	2012-13	2013-14
Resources:			
Adjustment for Prior Year Encumbrances	0	318,263	0
General Fund Contribution (15-5200)	16,972,437	18,306,861	17,917,390
Restricted State Entitlements (15-3200)	0		
Restricted Federal Entitlements (15-44XX)	0	494,860	460,000
Total SBB Resources	16,972,437	19,119,984	18,377,390
Appropriations:			
Instruction (15-XXX-100-XXX)	12,642,395	13,467,020	13,533,535
Support Services (15-XXX-2XX-XXX)	5,082,870	5,652,964	4,843,855
Equipment (15-XXX-XXX-73X)	0		
Total SBB Appropriations	17,725,265	19,119,984	18,377,390

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	150	Atlantic Highlands	56544.00	Tuition and paraprofessional

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Technology Services	District provides tech services to Borough	0.00
Others	Shared service for media specialist with Hazlet and Henry Hudson	20223.00
Transportation Services, including Fuel	District purchases fuel through Borough	7604.00
Purchasing - Telephone	ACT	0.00
Purchasing - Power/Utilities	ACES for electric & gas	0.00
Purchasing - Supplies	Ed Data for trades, MRESC co-op, State contracts	0.00
Public Works (fire/snow/trash/water)	Borough includes trash & recycling on regular route; sweep parking lots; cut limbs & remove brush; desnag drainage ditches; initial pass to plow parking lots; provides salt at cost; provide hot/cold patch for asphalt	900.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,381,137
(B) Estimated Net Taxable Valuation (as of 10/01/12)	516,416,913
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.8484
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,790,749
(E) Estimated Net Taxable Valuation (as of 10/01/12)	516,416,913
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.9277

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,381,137
(H) Estimated Equalized Valuation (as of 10/01/12)	583,339,321
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7510
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,790,749
(K) Estimated Equalized Valuation (as of 10/01/12)	583,339,321
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.8213

NAME=Corey Lowell

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$132,600
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	06/30/13
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	3826
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max at retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Corey Lowell

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=Gerald North

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$153,773
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	28
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	5154
Total Bonuses Amount	22574
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	30000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max at at retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max at at retirement only
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Gerald North

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=Michael Avento

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Building an
Base Annual Salary Amount	\$77,500
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	07/01/12
End Date of Contract	06/30/13
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	150
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Michael Avento

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	