

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	871	876	877
Pupils On Roll - Special Full-Time	178	197	199
Pupils On Roll - Special Shared-Time	2	0	0
Subtotal - Pupils On Roll	1,051	1,073	1,076
Private School Placements	7	7	9
Pupils Sent to Other Districts-Reg Prog	3	2	1
Pupils Sent to Other Dists-Spec Ed Prog	6	11	8
Pupils Received	4	0	0
Pupils in State Facilities		1	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,076,199	13,206,960	13,364,766
Total Tuition	10-1300	46,754	0	63,177
Transportation Fees From Individuals	10-1410	0	60,000	12,823
Transportation Fees From Other LEAS	10-1420-1440	24,049	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	14,504	24,261	24,174
Interest Earned On Maintenance Reserve	10-1XXX	0	20	20
Interest Earned On Capital Reserve Funds	10-1XXX	559	100	100
Subtotal - Revenues From Local Sources		13,162,065	13,291,341	13,465,060
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	253,371	246,883	258,203
Extraordinary Aid	10-3131	81,666	30,000	69,474
Categorical Special Education Aid	10-3132	607,033	638,467	645,399
Equalization Aid	10-3176	627,175	674,678	721,245
Categorical Security Aid	10-3177	207,224	217,154	225,767
Adjustment Aid	10-3178	1,992,943	1,966,871	1,953,085
Other State Aids	10-3XXX	18,298	16,987	0
Subtotal - Revenues From State Sources		3,787,710	3,791,040	3,873,173
Revenues from Federal Sources:				
Impact Aid	10-4100	123,110	10,000	12,515
Medicaid Reimbursement	10-4200	24,512	18,000	28,926
Education Jobs Fund	18-4522	145,860	0	0
Subtotal - Revenues From Federal Sources		293,482	28,000	41,441
Budgeted Fund Balance - Operating Budget	10-303	0	320,586	1,033,835
Withdrawal From Maint. Reserve	10-310	0	61,090	0
Transfers From Other Funds	10-5200	10,577	729,885	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Adjustment For Prior Year Encumbrances		0	101,514	0
Actual Revenues (Over)/Under Expenditures		-657,886	0	0
Total Operating Budget		16,595,948	18,323,456	18,413,509
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	31,109	15,892	0
Total Revenues From Local Sources	20-1XXX	31,109	15,892	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	171,275	192,520	163,640
Total Revenues From State Sources		171,275	192,520	163,640
Revenues from Federal Sources:				
Title I	20-4411-4416	250,249	351,975	271,674
Title II	20-4451-4455	55,716	43,857	35,508
Title III	20-4491-4494	10,782	24,350	22,381
Title IV	20-4471-4474	244	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	356,811	423,429	343,836
Total Revenues From Federal Sources		673,802	843,611	673,399
Total Grants And Entitlements		876,186	1,052,023	837,039
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,329,887	1,339,127	1,346,882
Total Revenues From Local Sources		1,329,887	1,339,127	1,346,882
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	685,093	689,853	693,848
Total Local Repayment Of Debt		2,014,980	2,028,980	2,040,730

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Repayment Of Debt		2,014,980	2,028,980	2,040,730
Total Revenues/Sources		19,487,114	21,404,459	21,291,278
Total Revenues/Sources Net of Transfers		19,487,114	21,404,459	21,291,278

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,373,868	5,693,222	5,807,473
Special Education - Instruction	11-2XX-100-XXX	1,612,490	1,598,617	1,684,971
Basic Skills/Remedial - Instruction	11-230-100-XXX	497,423	504,523	510,024
Bilingual Education - Instruction	11-240-100-XXX	131,057	131,773	137,083
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	70,593	90,108	111,395
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	569,661	778,570	655,042
Undist. Expenditures - Health Services	11-000-213-XXX	319,428	329,018	339,486
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	236,612	247,676	253,283
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	36,482	80,138	36,706
Undist. Expenditures - Guidance	11-000-218-XXX	182,024	186,562	153,163
Undist. Expenditures - Child Study Teams	11-000-219-XXX	645,933	687,098	706,991
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	77,557	218,872	237,952
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	310,867	323,292	293,663
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,995	23,849	24,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	361,061	567,668	402,279
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	690,674	757,135	688,294
Undist. Expend. - Central Services	11-000-251-XXX	232,272	286,702	269,746
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	77,082	4,425	100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,592,234	2,070,019	2,061,313
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	734,598	816,757	773,166
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,669,164	2,758,028	3,257,259
Total Undistributed Expenditures		8,750,644	10,135,809	10,152,443
Interest Earned On Maintenance Reserve	10-606	0	20	20
Total General Current Expense		16,436,075	18,154,072	18,403,409
Capital Expenditures:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Equipment	12-XXX-XXX-730	135,443	169,284	10,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	23,442		
Capital Reserve - Transfer To Capital Projects	12-000-400-931	988		
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		159,873	169,384	10,100
General Fund Grand Total		16,595,948	18,323,456	18,413,509
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	31,109	15,892	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	768	7,239	6,153
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	79,292		
Nonpublic Handicapped Services	20-XXX-XXX-XXX	90,961	172,503	146,627
Nonpublic Nursing Services	20-XXX-XXX-XXX	254	10,047	8,539
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	2,731	2,321
Total Other State Projects		171,275	192,520	163,640
Total State Projects	20-XXX-XXX-XXX	171,275	192,520	163,640
Federal Projects:				
Title I	20-XXX-XXX-XXX	250,249	351,975	271,674
Title II	20-XXX-XXX-XXX	55,716	43,857	35,508
Title III	20-XXX-XXX-XXX	10,782	24,350	22,381
Title IV	20-XXX-XXX-XXX	244		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	356,811	423,429	343,836
Total Federal Projects	20-XXX-XXX-XXX	673,802	843,611	673,399
Total Special Revenue Funds		876,186	1,052,023	837,039
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,014,980	2,028,980	2,040,730
Total Debt Service Funds		2,014,980	2,028,980	2,040,730

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Expenditures/Appropriations		19,487,114	21,404,459	21,291,278
Total Expenditures Net of Transfers		19,487,114	21,404,459	21,291,278

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	1,580,766	1,274,879	396,116	296,116
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	585,297	785,856	1,185,956	1,186,056
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	300,000	503,930	503,950
--Legal Reserve	573,583	1,254,421	933,835	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	178,763	178,763
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	\$14,509	\$14,462	\$15,525	\$15,336	\$15,678
Total Classroom Instruction	\$8,935	\$9,039	\$9,330	\$9,073	\$9,583
Classroom-Salaries and Benefits	\$8,560	\$8,655	\$8,819	\$8,590	\$8,991
Classroom-General Supplies and Textbooks	\$266	\$338	\$423	\$384	\$501
Classroom-Purchased Services	\$109	\$46	\$88	\$100	\$91
Total Support Services	\$1,995	\$2,154	\$2,425	\$2,358	\$2,372
Support Services-Salaries and Benefits	\$1,884	\$2,017	\$2,124	\$2,060	\$2,098
Total Administrative Costs	\$1,685	\$1,577	\$1,654	\$1,789	\$1,571
Administration Salaries and Benefits	\$1,426	\$1,352	\$1,365	\$1,443	\$1,366
Legal Costs	\$41	\$43	\$73	\$43	\$51
Total Operations and Maintenance of Plant	\$1,761	\$1,565	\$1,956	\$1,968	\$1,963
Operations and Maintenance-Salaries and Benefits	\$163	\$176	\$202	\$196	\$209
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$90	\$79	\$101	\$98	\$126
Total Equipment Costs	\$76	\$130	\$87	\$158	\$9
Employee Benefits as a percentage of salaries*	26.25%	25.62%	28.28%	25.34%	29.92%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*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.

Item	Line Number	Source	Amount	Explanation
1	240	Tinton Falls State Aid via State of NJ	12823.00	5 Earl students refused by Tinton Falls (transportation)
1	150	Tinton Falls State Aid via State of NJ	63177.00	5 Earl students refused by Tinton Falls Tuition

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Others	Teacher Evaluation with Mon Regional and Tinton Falls	0.00
Others	Principal Evaluations with Mon Regional and Tinton Falls	0.00
Transportation Services, including Fuel	Monmouth Regional jointure for bussing to and from home	91653.00
Transportation Services, including Fuel	MOESC for spec ed transportation	38516.00
Purchasing - Supplies	Purchase gasoline and diesel	0.00
Purchasing - Equipment	Share cost of Eatontown Code Red	0.00
Public Works (fire/snow/trash/water)	Shared service agreement with the borough grounds maintenance	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,364,766
(B) Estimated Net Taxable Valuation (as of 10/01/12)	2,086,000,009
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.6407
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,711,648
(E) Estimated Net Taxable Valuation (as of 10/01/12)	2,086,000,009
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.7053

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,364,766
(H) Estimated Equalized Valuation (as of 10/01/12)	2,118,266,991
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6309
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,711,648
(K) Estimated Equalized Valuation (as of 10/01/12)	2,118,266,991
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.6945

NAME=Gardner Gilsey

CATEGORY	MEASURE
Job Title	Other
Job Title II	NONE
Base Annual Salary Amount	\$90,500
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	240
Contracted Number of Annual Vacation Days	15
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	0
Description of Other Contracted Non-Working Days	0
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	

NAME=Gardner Gilsey

	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=Scott McCue

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Curriculum Supervisor
Base Annual Salary Amount	\$145,000
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	01/01/11
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	22
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	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	3155
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	Current per diem rate capped at15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	five day carry over-must use in next year or los
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=Scott McCue

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=Susan Berry

CATEGORY	MEASURE
Job Title	Administrative Assistant
Job Title II	
Base Annual Salary Amount	\$85,278
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	240
Contracted Number of Annual Vacation Days	22
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	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	0
Total Bonuses Amount	2000
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	495
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	Maxumum of 15 days at per diem
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=Susan Berry

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	