

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	136.0	140.0	141.0
Pupils On Roll Special Ed Full-Time	5.0	6.0	7.0
Pupils On Roll SUBTOTAL	141.0	146.0	148.0
Pupils in Private School Placements	1.0	1.0	2.0
Pupils Sent to Other Districts Regular	40.0	34.5	44.5
Pupils Sent to Other Districts Special Ed	11.5	7.5	4.0
Pupils Received	59.0	64.0	77.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,462,572	3,503,823	3,573,899
Total Tuition	10-1300	173,243	274,000	303,860
Unrestricted Miscellaneous Revenues	10-1XXX	22,581	28,852	29,597
Interest Earned On Current Expense Emergency Res	10-1XXX	71	70	70
Interest Earned On Maintenance Reserve	10-1XXX	309	250	250
Interest Earned On Capital Reserve Funds	10-1XXX	142	200	200
Subtotal - Revenues From Local Sources		3,658,918	3,807,195	3,907,876
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	59,948	60,168	60,168
Extraordinary Aid	10-3131	5,853	10,000	2,090
Categorical Special Education Aid	10-3132	91,536	91,794	91,794
Categorical Security Aid	10-3177	15,820	15,724	15,724
Adjustment Aid	10-3178	4,798	4,798	4,798
Parcc Readiness Aid	10-3181	0	1,170	1,170
Per Pupil Growth Aid	10-3182	0	1,170	1,170
Professional Learning Community Aid	10-3183	0	1,230	1,230
Other State Aids	10-3XXX	3,210	0	0
Subtotal - Revenues From State Sources		181,165	186,054	178,144
Budgeted Fund Balance - Operating Budget	10-303	0	200,026	69,575
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	45,000
Adjustment For Prior Year Encumbrances		0	27,743	0
Actual Revenues (Over)/Under Expenditures		41,721	0	0
Total Operating Budget		3,881,804	4,221,018	4,200,595
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,245	2,000	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Local Sources	20-1XXX	1,245	2,000	0
Revenues from Federal Sources:				
Title I	20-4411-4416	31,010	29,681	25,300
Title II	20-4451-4455	9,810	9,467	8,050
I.D.E.A. Part B (Handicapped)	20-4420-4429	44,637	43,859	37,280
Total Revenues From Federal Sources		85,457	83,007	70,630
Total Grants And Entitlements		86,702	85,007	70,630
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	84,675	82,215	79,775
Total Revenues From Local Sources		84,675	82,215	79,775
Total Local Repayment Of Debt		84,675	82,215	79,775
Total Repayment Of Debt		84,675	82,215	79,775
Total Revenues/Sources		4,053,181	4,388,240	4,351,000
Total Revenues/Sources Net of Transfers		4,053,181	4,388,240	4,351,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,169,845	1,152,845	1,123,731
Special Education - Instruction	11-2XX-100-XXX	155,735	240,835	254,630
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	10,256	6,039
Bilingual Education - Instruction	11-240-100-XXX	42,029	0	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,841	16,696	20,336
School-Sponsored Athletics - Instruction	11-402-100-XXX	43,266	49,629	47,250
Community Services Programs/Operations	11-800-330-XXX	50,350	54,225	49,075
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	819,542	905,731	962,717
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,198	13,760	7,879
Undist. Expenditures - Health Services	11-000-213-XXX	74,903	79,156	81,113
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	48,426	42,264	33,400
Undist. Expenditures - Guidance	11-000-218-XXX	8,488	62,835	77,237
Undist. Expenditures - Child Study Teams	11-000-219-XXX	38,568	42,150	46,980
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	36,127	21,323	20,466
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	79,711	87,445	83,101
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	53,345	72,824	64,991
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	85,634	84,710	68,244
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	43,325	41,908	54,698
Undist. Expend. - Central Services	11-000-251-XXX	71,700	105,994	108,158
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	110	6,102	6,200
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	264,084	343,246	332,508
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	175,888	142,554	148,167
Personal Services - Employee Benefits	11-XXX-XXX-2XX	513,647	548,271	553,102
Undistributed Expenditures-Food Services	11-000-310-930	10,000	10,000	10,000
Total Undistributed Expenditures		2,327,696	2,610,273	2,658,961
Interest Earned On Maintenance Reserve	10-606	0	250	250

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Interest Earned On Current Expense Emergency Res	10-607	0	70	70
Total General Current Expense		3,810,762	4,135,079	4,160,342
Capital Expenditures:				
Equipment	12-XXX-XXX-730	70,989	85,686	40,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53	53	53
Interest Deposit To Capital Reserve	10-604	0	200	200
Total Capital Outlay		71,042	85,939	40,253
General Fund Grand Total		3,881,804	4,221,018	4,200,595
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,245	2,000	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	31,010	29,681	25,300
Title II	20-XXX-XXX-XXX	9,810	9,467	8,050
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	44,637	43,859	37,280
Total Federal Projects	20-XXX-XXX-XXX	85,457	83,007	70,630
Total Special Revenue Funds		86,702	85,007	70,630
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	84,675	82,215	79,775
Total Debt Service Funds		84,675	82,215	79,775
Total Expenditures/Appropriations		4,053,181	4,388,240	4,351,000
Total Expenditures Net of Transfers		4,053,181	4,388,240	4,351,000

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	259,895	256,618	254,611	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	532,333	682,633	682,833	683,033
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	236,700	237,217	237,467	237,717
--Legal Reserve	408,396	262,983	64,964	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	203,865	203,985	204,055	159,125
--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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,518	\$20,011	\$19,757	\$21,139	\$20,601
Total Classroom Instruction	\$11,480	\$12,224	\$11,631	\$12,103	\$11,789
Classroom-Salaries and Benefits	\$10,932	\$11,842	\$11,034	\$11,432	\$11,236
Classroom-General Supplies and Textbooks	\$384	\$214	\$463	\$487	\$442
Classroom-Purchased Services	\$164	\$168	\$134	\$184	\$110
Total Support Services	\$2,827	\$2,874	\$2,860	\$3,387	\$3,329
Support Services-Salaries and Benefits	\$2,037	\$2,038	\$1,811	\$2,290	\$2,419
Total Administrative Costs	\$1,876	\$1,703	\$1,763	\$1,954	\$1,954
Administration Salaries and Benefits	\$1,530	\$1,307	\$1,472	\$1,475	\$1,626
Total Operations and Maintenance of Plant	\$2,116	\$2,108	\$2,431	\$2,596	\$2,479
Operations and Maintenance-Salaries and Benefits	\$1,047	\$1,091	\$1,112	\$1,126	\$1,072
Board Contribution to Food Services	\$47	\$71	\$68	\$68	\$68
Total Extracurricular Costs	\$581	\$567	\$543	\$549	\$557
Total Equipment Costs	\$124	\$505	\$500	\$587	\$270
Legal Costs	\$116	\$195	\$41	\$137	\$57
Employee Benefits as a percentage of salaries*	24.64%	26.80%	26.22%	27.80%	27.66%

*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 2016-17 revised appropriations and the 2017-18 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	140	Parent Paid tuition	135,300	Based on actual enrollment
1	660	Emergency Reserve fund transfer	45,000	Planned use for Police contract and security upgrades
1	300	Interest	3,745	Int. on General fund balances
2	300	Recreation fees	25,000	Recreation and Saturday Sports programs

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Bay Head, Shared payroll clerk with Brick	0
Special Education Services	Point Pleasant Beach BOE shared Child Study Team	0
Custodial and Maintenance Services	Share staff as needed with Bay Head BOE	0
Food Services	Point Pleasant Borough BOE Provides cook/manager and oversight Services	0
Recycling	Lavallette Borough	0
Banking	Ocean County consortium through OCASBO	0
Staffing - Other	OT shared with Brielle BOE	0
Superintendent and Assistant Sup.	Shared Superintendent with Bay Head School District	0
Transportation Services, including Fuel	Jointures for regular, special education, parochial, sports and class trips with Point Pleasant Borough, Central Regional, Bay Head, Toms River and MOESC	0
Purchasing	Member ESC of NJ, Food Service with Point Pleasant Boro BOE, joint purchasing with Pt. Pleasant Beach, Bay Head and Pt. Pleasant Borough	0
Municipal/Public Works	Garbage and recycling removal	0
Professional Staff Development	Member ETTC, shared services with Bay Head, Point Pleasant Beach	0
Technology Services	Shared technology meetings and projects with Bay Head School District	0
Insurance Coverages and Benefits	Member MOCSSFI and NJSIG	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,573,899
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,867,964,410
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.1913
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,653,674
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,867,964,410
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.1956

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,573,899
(H) Estimated Equalized Valuation (as of 10/01/16)	2,154,514,890
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.1659
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,653,674
(K) Estimated Equalized Valuation (as of 10/01/16)	2,154,514,890
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.1696

NAME=Christopher

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$153,116
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	29
Shared District	0210
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	230
Contracted Number of Annual Vacation Days	24
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	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,853
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$40,157
Contractual Post-Employment Benefit Description of Payout of Sick days	\$1,000 less than max teacher contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	44 days max
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Christopher

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=Morris

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	29
Shared District	0210
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	230
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	
Total Allowances Amount	\$4,800
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,393
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$48,461
Contractual Post-Employment Benefit Description of Payout of Sick days	\$1,000 less than max of teachers contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	max 60 days
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Morris

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	