

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	700.0	683.0	689.0
Pupils On Roll Regular Shared-Time	5.0	10.0	0.0
Pupils On Roll Special Ed Full-Time	118.0	110.0	110.0
Pupils On Roll Special Ed Shared-Time	8.0	13.0	13.0
Pupils On Roll SUBTOTAL	831.0	816.0	812.0
Pupils in Private School Placements	4.0	9.0	6.0
Pupils Sent to Other Districts Regular	1.0	0.0	0.0
Pupils Received	137.5	178.0	97.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,915,714	12,154,028	12,397,109
Total Tuition	10-1300	1,766,266	1,867,462	2,124,997
Unrestricted Miscellaneous Revenues	10-1XXX	0	54,500	54,500
Other Restricted Miscellaneous Revenues	10-1XXX	73,530	0	0
Subtotal - Revenues From Local Sources		13,755,510	14,075,990	14,576,606
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	10,732	12,489	12,489
Extraordinary Aid	10-3131	51,255	0	0
Categorical Special Education Aid	10-3132	395,137	400,732	400,732
Categorical Security Aid	10-3177	62,548	63,340	63,340
Adjustment Aid	10-3178	388	388	388
Parcc Readiness Aid	10-3181	0	6,330	6,330
Per Pupil Growth Aid	10-3182	0	6,330	6,330
Professional Learning Community Aid	10-3183	0	6,790	6,790
Other State Aids	10-3XXX	12,660	0	0
Subtotal - Revenues From State Sources		532,720	496,399	496,399
Budgeted Fund Balance - Operating Budget	10-303	0	209,387	180,876
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	140,000	60,000
Other Financing Sources	10-5XXX	4,525	0	0
Actual Revenues (Over)/Under Expenditures		-97,005	0	0
Total Operating Budget		14,195,750	14,921,776	15,313,881
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	108,349	86,309	93,296

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From State Sources		108,349	86,309	93,296
Revenues from Federal Sources:				
Title I	20-4411-4416	117,839	100,163	95,855
Title II	20-4451-4455	18,981	17,275	16,219
I.D.E.A. Part B (Handicapped)	20-4420-4429	228,018	195,746	189,386
Total Revenues From Federal Sources		364,838	313,184	301,460
Total Grants And Entitlements		473,187	399,493	394,756
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy - Premerger Debt	40-1210	967,688	988,443	707,546
Total Revenues From Local Sources		967,688	988,443	707,546
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	0	112,016
Total Local Repayment Of Debt		967,688	988,443	819,562
Total Repayment Of Debt		967,688	988,443	819,562
Total Revenues/Sources		15,636,625	16,309,712	16,528,199
Total Revenues/Sources Net of Transfers		15,636,625	16,309,712	16,528,199

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,528,875	4,540,781	4,745,573
Special Education - Instruction	11-2XX-100-XXX	1,228,211	1,293,937	1,365,927
Bilingual Education - Instruction	11-240-100-XXX	68,166	65,875	68,884
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	771,616	799,077	746,234
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	462,618	479,217	493,951
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	254,817	208,702	206,483
Undist. Expenditures - Health Services	11-000-213-XXX	426,868	419,345	418,379
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	84,848	85,629	89,884
Undist. Expenditures - Guidance	11-000-218-XXX	228,130	218,279	225,352
Undist. Expenditures - Child Study Teams	11-000-219-XXX	311,839	302,991	310,756
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	233,736	189,076	331,151
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	233,983	226,966	175,687
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	26,317	26,389
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	304,192	318,820	321,476
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	406,054	406,075	425,677
Undist. Expend. - Central Services	11-000-251-XXX	254,018	238,799	246,914
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	7,976	3,967	4,039
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,321,989	1,603,827	1,621,605
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	322,133	399,559	390,504
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,658,660	3,041,318	3,042,874
Total Undistributed Expenditures		7,511,861	8,168,887	8,331,121
Total General Current Expense		14,108,729	14,868,557	15,257,739
Capital Expenditures:				
Equipment	12-XXX-XXX-730	33,802	0	2,923
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53,219	53,219	53,219

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		87,021	53,219	56,142
General Fund Grand Total		14,195,750	14,921,776	15,313,881
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,676	10,775	9,946
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	58,551	67,820
Nonpublic Nursing Services	20-XXX-XXX-XXX	16,302	16,983	15,530
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,760	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	5,550	0	0
Other	20-XXX-XXX-XXX	68,061	0	0
Total Other State Projects		108,349	86,309	93,296
Total State Projects	20-XXX-XXX-XXX	108,349	86,309	93,296
Federal Projects:				
Title I	20-XXX-XXX-XXX	117,839	100,163	95,855
Title II	20-XXX-XXX-XXX	18,981	17,275	16,219
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	228,018	195,746	189,386
Total Federal Projects	20-XXX-XXX-XXX	364,838	313,184	301,460
Total Special Revenue Funds		473,187	399,493	394,756
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	967,688	988,443	819,562
Total Debt Service Funds		967,688	988,443	819,562
Total Expenditures/Appropriations		15,636,625	16,309,712	16,528,199
Total Expenditures Net of Transfers		15,636,625	16,309,712	16,528,199

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	339,748	361,356	335,170	298,436
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	100,000	200,000	200,000	200,000
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	830,000	830,000	830,000	830,000
--Legal Reserve	351,946	327,343	144,142	0
--Tuition Reserve	200,000	200,000	60,000	0
--Current Expense Emergency Reserve	0	0	0	0
--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	\$15,459	\$16,204	\$16,439	\$17,389	\$17,844
Total Classroom Instruction	\$8,810	\$9,007	\$9,116	\$9,643	\$9,995
Classroom-Salaries and Benefits	\$8,285	\$8,428	\$8,737	\$9,242	\$9,582
Classroom-General Supplies and Textbooks	\$408	\$436	\$293	\$310	\$302
Classroom-Purchased Services	\$118	\$143	\$85	\$90	\$111
Total Support Services	\$2,264	\$2,673	\$2,488	\$2,632	\$2,783
Support Services-Salaries and Benefits	\$1,906	\$2,260	\$2,089	\$2,209	\$2,362
Total Administrative Costs	\$1,492	\$1,475	\$1,465	\$1,549	\$1,580
Administration Salaries and Benefits	\$1,338	\$1,284	\$1,323	\$1,399	\$1,417
Total Operations and Maintenance of Plant	\$1,742	\$1,844	\$2,159	\$2,284	\$2,306
Operations and Maintenance-Salaries and Benefits	\$987	\$1,035	\$1,109	\$1,173	\$1,219
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,114	\$1,161	\$1,157	\$1,224	\$1,125
Total Equipment Costs	\$43	\$41	\$0	\$0	\$4
Legal Costs	\$11	\$22	\$3	\$3	\$3
Employee Benefits as a percentage of salaries*	27.77%	29.56%	33.15%	33.15%	31.86%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Interlocal with Sea Girt	0
Special Education Services	Interlocal with Bay Head	0
Special Education Services	Interlocal with Lavallette	0
Transportation Services, including Fuel	Interlocal with MOESC	0
Transportation Services, including Fuel	Interlocal with the Borough for vehicle repairs	0
Transportation Services, including Fuel	Fuel purchased from the Borough	0
Purchasing	Part of the ACES Consortium	0
Purchasing	Member of the Ed Data Cooperative	0
Purchasing	Utilize State of New Jersey Contracts	0
Purchasing	Member of the MRESC Cooperative	0
Municipal/Public Works	Partnership with the Borough for snow removal	0
Municipal/Public Works	Partnership with the Borough for water/sewer	0
Municipal/Public Works	Partnership with the Borough for trash	0
Professional Staff Development	Utilize State of New Jersey offerings	0
Technology Services	Part of the ACT Consortium	0
Insurance Coverages and Benefits	Member of MOCSSIF via NJSIG	0
Insurance Coverages and Benefits	Participate in the NJSHBP	0

MANTOLOKING BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	123,199
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,292,275,500
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.0095
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	123,199
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,292,275,500
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.0095

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	123,199
(H) Estimated Equalized Valuation (as of 10/01/16)	1,338,452,097
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0092
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	123,199
(K) Estimated Equalized Valuation (as of 10/01/16)	1,338,452,097
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.0092

PT. PLEASANT BEACH BOR	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,273,910
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,974,515,000
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6216
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,981,456
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,974,515,000

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6575

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,273,910
(H) Estimated Equalized Valuation (as of 10/01/16)	2,056,358,050
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5969
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,981,456
(K) Estimated Equalized Valuation (as of 10/01/16)	2,056,358,050
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.6313

NAME=Brian F. Savage

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$176,722
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	25
Shared District	4690
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	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
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	\$4,000
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	\$41,889
Contractual Post-Employment Benefit Description of Payout of Sick days	\$33 X 300 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No post retirement benefit
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=Brian F. Savage

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	Please note that Dr. Savage is shared with Sea Girt
Additional Comment 2	
Additional Comment 3	

NAME=Mark McNamara

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings and Grounds
Base Annual Salary Amount	\$88,666
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
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	\$1,250
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	\$10,850
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible until in District 15 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No post retirement benefit
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=Mark McNamara

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 Brodeur

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Technology
Base Annual Salary Amount	\$78,805
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
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	\$1,000
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	\$12,480
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible until in District 15 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No post retirement benefit
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 Brodeur

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=William T. Smith

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
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	02/22/16
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	14
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	\$2,500
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	Payout cap at \$15,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No post retirement benefit
Contractual Post-Employment Benefit Description of Payout of Personal days	No post retirement benefit
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=William T. Smith

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	