

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,329.0	1,281.0	1,276.0
Pupils On Roll Regular Shared-Time	19.0	25.0	25.0
Pupils On Roll Special Ed Full-Time	216.0	192.0	190.0
Pupils On Roll Special Ed Shared-Time	15.0	15.0	15.0
Pupils On Roll SUBTOTAL	1,579.0	1,513.0	1,506.0
Pupils in Private School Placements	7.0	6.0	10.0
Pupils Sent to Other Districts Special Ed	4.5	4.0	2.0
Pupils Received	51.0	37.0	35.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,926,117	10,124,639	10,519,408
Total Tuition	10-1300	226,582	72,000	85,000
Unrestricted Miscellaneous Revenues	10-1XXX	126,346	193,000	115,000
Subtotal - Revenues From Local Sources		10,279,045	10,389,639	10,719,408
Revenues from State Sources:				
School Choice Aid	10-3116	0	228,608	221,464
Categorical Transportation Aid	10-3121	130,266	130,266	130,266
Extraordinary Aid	10-3131	123,943	0	0
Categorical Special Education Aid	10-3132	975,623	975,623	975,623
Equalization Aid	10-3176	10,042,670	10,042,670	10,042,670
Categorical Security Aid	10-3177	125,293	125,293	125,293
Other State Aids	10-3XXX	3,888	28,790	35,934
Subtotal - Revenues From State Sources		11,401,683	11,531,250	11,531,250
Revenues from Federal Sources:				
Impact Aid	10-4100	946,328	0	0
Medicaid Reimbursement	10-4200	36,238	20,213	26,717
Subtotal - Revenues From Federal Sources		982,566	20,213	26,717
Budgeted Fund Balance - Operating Budget	10-303	0	1,799,103	1,798,863
Withdrawal From Cap Res-For Local Share	10-307	0	146,550	0
Withdrawal From Maint. Reserve	10-310	0	0	97,000
Transfers From Other Funds	10-5200	191,204	0	0
Adjustment For Prior Year Encumbrances		0	56,831	0
Actual Revenues (Over)/Under Expenditures		-10,599	0	0
Total Operating Budget		22,843,899	23,943,586	24,173,238

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	13,021	99,786	25,000
Total Revenues From Local Sources	20-1XXX	13,021	99,786	25,000
Revenues from Federal Sources:				
Title I	20-4411-4416	153,556	133,478	113,460
Title II	20-4451-4455	30,615	28,815	24,500
Title III	20-4491-4494	12,602	3,570	3,035
I.D.E.A. Part B (Handicapped)	20-4420-4429	361,822	344,372	293,000
Total Revenues From Federal Sources		558,595	510,235	433,995
Total Grants And Entitlements		571,616	610,021	458,995
Repayment of Debt:				
Other Financing Sources	40-5xxx	7,689,665	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,613,840	1,633,246	1,599,249
Total Revenues From Local Sources		1,613,840	1,633,246	1,599,249
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	895,390	897,827	848,801
Withdrawal From Debt Service Reserve	40-313	0	171	30,757
Total Local Repayment Of Debt		10,198,895	2,531,244	2,478,807
Actual Revenues (Over)/Under Expenditures		3,839	0	0
Total Repayment Of Debt		10,202,734	2,531,244	2,478,807
Total Revenues/Sources		33,618,249	27,084,851	27,111,040
Total Revenues/Sources Net of Transfers		33,618,249	27,084,851	27,111,040

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,368,842	6,585,654	6,386,141
Special Education - Instruction	11-2XX-100-XXX	2,586,955	2,671,204	2,565,913
Basic Skills/Remedial - Instruction	11-230-100-XXX	618,824	529,771	612,133
Bilingual Education - Instruction	11-240-100-XXX	197,481	193,522	193,972
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	143,133	156,382	159,729
School-Sponsored Athletics - Instruction	11-402-100-XXX	571,266	674,168	677,624
Summer School	11-422-XXX-XXX	4,725	5,264	5,264
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	275,450	328,921	453,713
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	37,768	37,000	37,000
Undist. Expenditures - Health Services	11-000-213-XXX	299,213	303,230	299,457
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	633,266	603,991	590,925
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	79,968	71,354	71,354
Undist. Expenditures - Guidance	11-000-218-XXX	502,929	594,109	579,336
Undist. Expenditures - Child Study Teams	11-000-219-XXX	589,882	580,243	569,682
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	156,465	242,586	244,970
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	125,042	110,604	140,435
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	171,242	222,008	318,970
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	506,042	538,981	475,270
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,007,641	1,006,405	1,017,988
Undist. Expend. - Central Services	11-000-251-XXX	435,842	453,628	458,009
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	48,459	58,529	40,104
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,038,677	2,287,548	2,236,871
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	984,829	986,491	1,001,814
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,936,772	4,003,065	4,427,495
Total Undistributed Expenditures		11,829,487	12,428,693	12,963,393
Total General Current Expense		22,320,713	23,244,658	23,564,169

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	125,983	122,852	137,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	220,419	401,423	472,069
Capital Reserve - Transfer To Capital Projects	12-000-400-931	146,550	146,550	0
Total Capital Outlay		492,952	670,825	609,069
Transfer Of Funds To Charter Schools	10-000-100-56X	30,234	28,103	0
General Fund Grand Total		22,843,899	23,943,586	24,173,238
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	13,021	99,786	25,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	153,556	133,478	113,460
Title II	20-XXX-XXX-XXX	30,615	28,815	24,500
Title III	20-XXX-XXX-XXX	12,602	3,570	3,035
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	361,822	344,372	293,000
Total Federal Projects	20-XXX-XXX-XXX	558,595	510,235	433,995
Total Special Revenue Funds		571,616	610,021	458,995
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	10,202,734	2,531,244	2,478,807
Total Debt Service Funds		10,202,734	2,531,244	2,478,807
Total Expenditures/Appropriations		33,618,249	27,084,851	27,111,040
Total Expenditures Net of Transfers		33,618,249	27,084,851	27,111,040

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	4,080,398	2,912,835	1,579,979	83,193
--Repayment of Debt	15,073	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	59,369	29,767	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	97,000	97,000	97,000	0
--Legal Reserve	417,305	1,665,710	1,382,680	1,080,603
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	11,234	30,757	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	\$12,941	\$18,879	\$14,063	\$14,683	\$14,870
Total Classroom Instruction	\$7,688	\$8,129	\$8,056	\$8,400	\$8,467
Classroom-Salaries and Benefits	\$7,295	\$7,687	\$7,411	\$7,774	\$8,005
Classroom-General Supplies and Textbooks	\$323	\$366	\$575	\$551	\$301
Classroom-Purchased Services	\$69	\$76	\$70	\$75	\$162
Total Support Services	\$2,016	\$2,140	\$2,273	\$2,307	\$2,427
Support Services-Salaries and Benefits	\$1,869	\$1,957	\$2,063	\$2,066	\$2,141
Total Administrative Costs	\$1,479	\$1,613	\$1,573	\$1,683	\$1,675
Administration Salaries and Benefits	\$1,261	\$1,380	\$1,336	\$1,410	\$1,447
Total Operations and Maintenance of Plant	\$1,223	\$1,386	\$1,531	\$1,584	\$1,564
Operations and Maintenance-Salaries and Benefits	\$185	\$193	\$231	\$235	\$250
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$511	\$578	\$605	\$681	\$705
Total Equipment Costs	\$82	\$83	\$0	\$82	\$92
Legal Costs	\$60	\$64	\$61	\$64	\$50
Employee Benefits as a percentage of salaries*	28.75%	28.09%	28.60%	28.25%	31.06%

\*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.

Item	Line Number	Source	Amount	Explanation
1	190	Parent Paid Tuition	85,000	Integrated Preschool Program Accepts Parent Paid Regular Education Students



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Interlocal Agreement for School Resource Officers (2) with Township of Plumsted	0
Transportation Services, including Fuel	Receive Student Transportation Services Provided by North Hanover School District	0
Transportation Services, including Fuel	Interlocal Agreement for Courtesy Busing with Township of Plumsted	0
Transportation Services, including Fuel	Cooperative Purchasing for School Bus Fuel Provide by North Hanover School District	0
Purchasing	Cooperative Purchasing for Electric and Natural Gas per the NJSBA/NJASA/NJASBO Alliance for Competitive Energy Services	0
Municipal/Public Works	Cooperative Purchasing for Maintenance Vehicles Fuel Provided by North Hanover School District	0
Municipal/Public Works	Waste Water Treatment Plant Services Provided to Ocean County Library	0
Insurance Coverages and Benefits	Monmouth and Ocean Counties Shared Service Insurance Fund (MOCSSIF) Member - Worker's Compensation Insurance	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,519,408
(B) Estimated Net Taxable Valuation (as of 10/01/14)	785,150,772
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.3398
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,118,657
(E) Estimated Net Taxable Valuation (as of 10/01/14)	785,150,772
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.5435
-----	
B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,519,408
(H) Estimated Equalized Valuation (as of 10/01/14)	831,979,687
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2644
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,118,657
(K) Estimated Equalized Valuation (as of 10/01/14)	831,979,687
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.4566
-----	

NAME=Bilenker, Stephanie

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
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	01/05/15
End Date of Contract	06/30/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	23
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout permitted
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout permitted
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout permitted
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=Bilenker, Stephanie

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=Gately, Sean

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$145,600
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	07/01/14
End Date of Contract	06/30/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	23

NAME=Gately, Sean

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$6,200
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Payment Maximum is \$15,000 based upon per diem at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment Maximum is \$15,000 based upon per diem at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment is permitted
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	