

OCEAN - PLUMSTED TWP Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,397	1,398	1,397
Pupils On Roll Regular Shared-Time	24	22	22
Pupils On Roll - Special Full-Time	259	235	224
Pupils On Roll - Special Shared-Time	13	12	0
Subtotal - Pupils On Roll	1,693	1,667	1,643
Private School Placements	9	8	8
Pupils Sent to Other Dists-Spec Ed Prog	2	3	2
Pupils Received	1	33	33
Pupils in State Facilities		1	0

OCEAN - PLUMSTED TWP Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,613,840	9,613,840	9,926,117
Total Tuition	10-1300	203,755	71,669	71,669
Transportation Fees From Other LEAS	10-1420-1440	5,568	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	134,868	186,462	186,462
Subtotal - Revenues From Local Sources		9,958,031	9,871,971	10,184,248
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	128,211	130,266
Extraordinary Aid	10-3131	50,091	0	0
Categorical Special Education Aid	10-3132	937,509	973,237	975,623
Equalization Aid	10-3176	10,022,570	10,051,896	10,042,670
Categorical Security Aid	10-3177	115,437	120,233	125,293
Subtotal - Revenues From State Sources		11,125,607	11,273,577	11,273,852
Revenues from Federal Sources:				
Impact Aid	10-4100	1,600,370	0	0
Medicaid Reimbursement	10-4200	31,132	24,047	25,000
Education Jobs Fund	18-4522	401,834	0	0
Subtotal - Revenues From Federal Sources		2,033,336	24,047	25,000
Budgeted Fund Balance - Operating Budget	10-303	0	1,759,153	1,720,398
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	100,900	0
Adjustment For Prior Year Encumbrances		0	155,934	0
Actual Revenues (Over)/Under Expenditures		-1,190,096	0	0
Total Operating Budget		21,926,878	23,185,582	23,203,498
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	40,980	116,463	0
Total Revenues From Local Sources	20-1XXX	40,980	116,463	0

Revenues from Federal Sources:				
Title I	20-4411-4416	118,142	142,532	88,700
Title II	20-4451-4455	27,873	33,996	22,240
I.D.E.A. Part B (Handicapped)	20-4420-4429	421,553	362,996	272,250
Other	20-4XXX	119,645	10,602	0
Total Revenues From Federal Sources		687,213	550,126	383,190
Total Grants And Entitlements		728,193	666,589	383,190
Repayment of Debt:				
Transfers From Other Funds	40-5200	219,340	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,409,148	1,529,044	1,613,840
Total Revenues From Local Sources		1,409,148	1,529,044	1,613,840
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	884,732	888,439	895,390
Budgeted Fund Balance	40-303	0	86,107	14,902
Total Local Repayment Of Debt		2,513,220	2,503,590	2,524,132
Actual Revenues (Over)/Under Expenditures		-14,902	0	0
Total Repayment Of Debt		2,498,318	2,503,590	2,524,132
Total Revenues/Sources		25,153,389	26,355,761	26,110,820
Total Revenues/Sources Net of Transfers		25,153,389	26,355,761	26,110,820

OCEAN - PLUMSTED TWP Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,470,632	6,757,828	6,532,615
Special Education - Instruction	11-2XX-100-XXX	2,577,070	2,688,416	2,706,005
Basic Skills/Remedial - Instruction	11-230-100-XXX	227,183	392,817	450,726
Bilingual Education - Instruction	11-240-100-XXX	105,649	133,420	219,398
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	125,053	136,275	149,316
School-Sponsored Athletics - Instruction	11-402-100-XXX	494,443	510,144	550,569
Before/After School Programs	11-421-XXX-XXX	6,298	0	0
Summer School	11-422-XXX-XXX	0	4,480	5,040
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	148,796	378,504	408,991
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	43,694	34,300	40,049
Undist. Expenditures - Health Services	11-000-213-XXX	291,417	279,642	288,088
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	605,921	652,003	664,047
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	97,430	112,909	84,336
Undist. Expenditures - Guidance	11-000-218-XXX	468,052	503,800	506,621
Undist. Expenditures - Child Study Teams	11-000-219-XXX	722,475	628,014	599,066
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	79,539	150,784	159,027
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	99,079	116,956	116,131
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	79,444	174,764	187,927
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	515,172	517,929	484,778
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	910,701	1,027,899	1,003,631
Undist. Expend. - Central Services	11-000-251-XXX	430,004	437,075	438,134
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	44,162	28,226	43,847
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,027,632	2,020,146	2,189,100
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	934,604	972,883	950,953
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,070,437	4,062,909	4,162,024
Total Undistributed Expenditures		11,568,559	12,098,743	12,326,750
Total General Current Expense		21,574,887	22,722,123	22,940,419

Capital Expenditures:				
Equipment	12-XXX-XXX-730	83,508	123,415	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	127,794	210,396	232,845
Capital Reserve - Transfer To Capital Projects	12-000-400-931	114,464	100,900	0
Total Capital Outlay		325,766	434,711	232,845
Transfer Of Funds To Charter Schools	10-000-100-56X	26,225	28,748	30,234
General Fund Grand Total		21,926,878	23,185,582	23,203,498
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	40,980	116,463	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	118,142	142,532	88,700
Title II	20-XXX-XXX-XXX	27,873	33,996	22,240
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	421,553	362,996	272,250
Other	20-XXX-XXX-XXX	119,645	10,602	0
Total Federal Projects	20-XXX-XXX-XXX	687,213	550,126	383,190
Total Special Revenue Funds		728,193	666,589	383,190
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,498,318	2,503,590	2,524,132
Total Debt Service Funds		2,498,318	2,503,590	2,524,132
Total Expenditures/Appropriations		25,153,389	26,355,761	26,110,820
Total Expenditures Net of Transfers		25,153,389	26,355,761	26,110,820

OCEAN - PLUMSTED TWP

Advertised Recapitulation of Balances

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	2,705,042	3,689,719	1,930,566	210,168
--Repayment of Debt	86,107	101,009	14,902	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	59,369	33,469	33,469
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	97,000	97,000	97,000
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

OCEAN - PLUMSTED TWP Advertised Per Pupil Cost Calculations

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	\$11,753	\$13,737	\$12,886	\$12,962	\$13,234
Total Classroom Instruction	\$6,868	\$7,448	\$7,521	\$7,665	\$7,752
Classroom-Salaries and Benefits	\$6,584	\$7,100	\$7,067	\$7,151	\$7,359
Classroom-General Supplies and Textbooks	\$221	\$276	\$380	\$440	\$309
Classroom-Purchased Services	\$63	\$72	\$74	\$74	\$83
Total Support Services	\$1,689	\$1,962	\$2,055	\$2,026	\$2,046
Support Services-Salaries and Benefits	\$1,560	\$1,831	\$1,861	\$1,847	\$1,867
Total Administrative Costs	\$1,488	\$1,458	\$1,459	\$1,495	\$1,495
Administration Salaries and Benefits	\$1,165	\$1,221	\$1,248	\$1,247	\$1,285
Legal Costs	\$207	\$58	\$55	\$67	\$58
Total Operations and Maintenance of Plant	\$1,200	\$1,307	\$1,340	\$1,271	\$1,390
Operations and Maintenance-Salaries and Benefits	\$191	\$225	\$230	\$202	\$206
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$484	\$477	\$488	\$484	\$531
Total Equipment Costs	\$10	\$52	\$0	\$75	\$0
Employee Benefits as a percentage of salaries*	32.05%	30.04%	30.86%	29.07%	29.34%
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.*

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), when available. This publication is 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.

*** Federal and State funds in the blended resource school-based budgets.*

OCEAN - PLUMSTED TWP Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	190	Parent paid tuition	71669.00	Parent paid tuition for preschool inclusion program
1	140	Parent Paid Tuition Preschool Program	71669.00	District run preschool inclusion program. Special needs students attend for free and this is the tuition received from regular education students enrolled by parents.
1	300	Parent paid tuition	110000.00	Estimated revenue for parent paid afternoon option kindergarten complement program

OCEAN - PLUMSTED TWP Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Insurance Coverages and Benefits	Monmouth and Ocean County Shared Service Insurance Fund Membership - Worker's Compensation Coverage	122000.00
Others	Township - Interlocal Agreement for School Resource Officers	150000.00
Transportation Services, including Fuel	Township - Interlocal Agreement for Courtesy Busing Services	72000.00
Transportation Services, including Fuel	North Hanover School District - Receive Student Transportation Services	114344.00
Transportation Services, including Fuel	North Hanover School District - Cooperative Purchasing for School Bus Fuel	33750.00
Purchasing - Power/Utilities	ACES - Cooperative Purchasing Agreement for Electric and Natural Gas	490000.00
Public Works (fire/snow/trash/water)	Ocean County Library - Provide Waste Water Treatment Services	2000.00

OCEAN - PLUMSTED TWP Estimated Tax Rates

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,926,117
(B) Estimated Net Taxable Valuation (as of 10/01/12)	1,055,257,351
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.9406
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,539,957
(E) Estimated Net Taxable Valuation (as of 10/01/12)	1,055,257,351
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.0936

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,926,117
(H) Estimated Equalized Valuation (as of 10/01/12)	876,904,167
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1320
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,539,957
(K) Estimated Equalized Valuation (as of 10/01/12)	876,904,167
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.3160

OCEAN - PLUMSTED TWP

Employee Contract List for District

NAME=Gately, Sean

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$141,340
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	07/01/13
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	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	6200
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	22067
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 separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Payment maximum is \$0
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	

NAME=Jones, Karen

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	11/28/12
End Date of Contract	07/01/16
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	5000
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	20294
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 separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Payment maximum is \$0
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	