

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	1459	1397	1389
Pupils on Roll Regular Shared-Time	21	24	15
Pupils on Roll - Special Full-Time	258	259	251
Pupils on Roll - Special Shared-Time	12	13	14
Subtotal - Pupils On Roll	1750	1693	1669
Private School Placements	6	9	14
Pupils Sent to Other Dists-Spec Ed Prog	3	2	2
Pupils Received		1	37

OCEAN - PLUMSTED TWP

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		1,845,477	1,759,153
Withdraw from Cap Res-Excess Cost & Oth Cap Prj	10-309			100,900
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,520,736	9,613,840	9,613,840
Tuition	10-1300	180,350		71,669
Other Restricted Miscellaneous Revenues	10-1XXX	18,782		
Unrestricted Miscellaneous Revenues	10-1XXX	94,285	258,131	186,462
SUBTOTAL		9,814,153	9,871,971	9,871,971
Revenues from State Sources:				
Extraordinary Aid	10-3131	81,904		
Other State Aids	10-3XXX		2,262	
Categorical Special Education Aid	10-3132	937,509	937,509	973,237
Equalization Aid	10-3176	9,682,966	9,910,582	10,051,896
Categorical Security Aid	10-3177			120,233
Categorical Transportation Aid	10-3121			128,211
SUBTOTAL		10,702,379	10,850,353	11,273,577
Revenues from Federal Sources:				
IMPACT Aid	10-4100	861,975		
Medicaid Reimbursement	10-4200	30,843	22,304	24,047
Education Jobs Fund	18-4522		401,834	
SUBTOTAL		892,818	424,138	24,047
Adjustment for Prior Year Encumbrances			106,884	
Actual Revenues (Over)/Under Expenditures		-120,512		
TOTAL OPERATING BUDGET		21,288,838	23,098,823	23,029,648
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	19,107	87,778	
Revenues from Federal Sources:				
Title I	20-4411-4416	137,438	148,689	110,000
Title II	20-4451-4455	37,781	33,726	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	600,350	517,751	312,000
Other	20-4XXX		19,816	
TOTAL REVENUES FROM FEDERAL SOURCES		775,569	719,982	432,000
TOTAL GRANTS AND ENTITLEMENTS		794,676	807,760	432,000
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303			86,107
Transfers from Other Funds	40-5200	72,000	219,340	
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,555,037	1,409,148	1,529,044
Miscellaneous	40-1XXX	6,561,278		
TOTAL REVENUES FROM LOCAL SOURCES		8,116,315	1,409,148	1,529,044
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	886,468	884,732	888,439
TOTAL LOCAL REPAYMENT OF DEBT		9,074,783	2,513,220	2,503,590
Actual Revenues (Over)/Under Expenditures		-86,107		

TOTAL REPAYMENT OF DEBT	8,988,676	2,513,220	2,503,590
TOTAL REVENUES/SOURCES	31,072,190	26,419,803	25,965,238

OCEAN - PLUMSTED TWP

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	6,226,647	6,612,440	6,493,115
Special Education	11-2XX-100-XXX	2,492,765	2,654,395	2,673,974
Basic Skills/Remedial	11-230-100-XXX	94,850	242,448	371,676
Bilingual Education	11-240-100-XXX	79,901	106,806	131,129
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	113,560	140,742	135,875
School Sponsored Athletics	11-402-100-XXX	532,866	469,900	510,144
Before/After School Programs	11-421-XXX-XXX	6,342	7,100	4,480
Support Services:				
Tuition	11-000-100-XXX	484,980	159,258	324,577
Attendance and Social Work Services	11-000-211-XXX	44,566	44,972	44,194
Health Services	11-000-213-XXX	280,090	292,494	293,147
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	458,738	795,831	786,406
Guidance	11-000-218-XXX	392,189	495,928	491,920
Child Study Teams	11-000-219-XXX	693,570	758,340	756,308
Improvement of Instructional Services	11-000-221-XXX	126,961	79,660	102,415
Educational Media Services - School Library	11-000-222-XXX	57,251	99,827	111,811
Instructional Staff Training Services	11-000-223-XXX	159,198	90,533	83,766
General Administration	11-000-230-XXX	764,818	632,324	553,256
School Administration	11-000-240-XXX	866,284	932,312	953,484
Central Svcs & Admin Info Technology	11-000-25X-XXX	408,250	467,440	427,190
Deposit to Maintenance Reserve	10-606		97,000	
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,947,643	2,161,313	2,124,122
Student Transportation Services	11-000-270-XXX	844,440	930,707	1,060,125
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,107,734	4,433,722	4,256,490
Total Support Services Expenditures		11,636,712	12,374,661	12,369,211
TOTAL GENERAL CURRENT EXPENSE		21,183,643	22,705,492	22,689,604
CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604		173,833	
Equipment	12-XXX-XXX-73X	16,992	65,479	
Facilities Acquisition and Construction Services	12-000-4XX-XXX	88,203	127,794	210,396
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931			100,900
TOTAL CAPITAL EXPENDITURES		105,195	367,106	311,296
Transfer of Funds to Charter Schools	10-000-100-56X		26,225	28,748
OPERATING BUDGET GRAND TOTAL		21,288,838	23,098,823	23,029,648
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	19,107	87,778	
Federal Projects:				
Title I	20-XXX-XXX-XXX	137,438	148,689	110,000
Title II	20-XXX-XXX-XXX	37,781	33,726	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	600,350	517,751	312,000
Other Special Projects	20-XXX-XXX-XXX		19,816	
Total Federal Projects		775,569	719,982	432,000
TOTAL GRANTS AND ENTITLEMENTS		794,676	807,760	432,000
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	8,988,676	2,513,220	2,503,590
TOTAL REPAYMENT OF DEBT		8,988,676	2,513,220	2,503,590
Total Expenditures		31,072,190	26,419,803	25,965,238
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		31,072,190	26,419,803	25,965,238

OCEAN - PLUMSTED TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	845,937	2,705,042	3,059,565	1,300,412
Repayment of Debt	0	86,107	86,107	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	0	0	173,833	72,933
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	97,000	97,000
Legal Reserve	1,706,201	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				

OCEAN - PLUMSTED TWP

Advertised Per Pupil Cost Calculations

2012 - 2013

	2009-10 Actual	2010-11 Actual	2011-12 Original Budget	2011-12 Revised Budget	2012-2013 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Budgetary Comparative Per Pupil Cost	11857	11753	12650	12866	12886
Total Classroom Instruction	6903	6868	7418	7484	7521
Classroom-Salaries and Benefits	6551	6584	7001	7069	7067
Classroom-General Supplies and Textbooks	334	221	347	340	380
Classroom-Purchased Services and Other	18	63	69	75	74
Total Support Services	1553	1689	1952	2043	2055
Support Services-Salaries and Benefits	1449	1560	1768	1857	1861
Total Administrative Costs	1455	1488	1443	1507	1459
Administration-Salaries and Benefits	1127	1165	1133	1193	1248
Legal Costs	0	173	207	118	54
Total Operations and Maintenance of Plant	1307	1200	1290	1352	1340
Operations & Maintenance of Plant-Salary & Ben.	221	191	234	243	230
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	587	484	524	457	488
Total Equipment Costs	20	10	8	39	0
Employee Benefits as a % of Salaries	28.0	32.1	32.8	32.4	30.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: <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 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

OCEAN - PLUMSTED TWP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

OCEAN - PLUMSTED TWP

Shared Services -- Description of Shared Services

- Transportation Jointure with North Hanover School District
- Shared Service Agreement with Township for School Resource Officer
- Shared Service Agreement with Township for Courtesy Busing
- Shared Service Agreement with North Hanover School District for Gasoline
- Shared Service Agreement with Ocean County Library - Plumsted Branch for Sewer Waste Removal
- Joint Insurance Fund Membership with Monmouth-Ocean County Shared Service Insurance Fund for Worker's Compensation Coverage
- Cooperative Purchasing Agreement with ACES for Purchase of Electricity and Natural Gas (Programs sponsored by NJSBA/NJASA/NJASBO)

OCEAN - PLUMSTED TWP

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	9,613,840 (A)
Estimated Net Taxable Valuation (as of 10/01/2011)	1,074,038,334 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.8951 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 11,142,884 (D)
 Estimated Net Taxable Valuation (as of 10/01/2011) 1,074,038,334 (E)
 Estimated 12-13 Total School Tax Rate=(D)/(E)X100 1.0375 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy 9,613,840 (G)
 Estimated Equalized Valuation (as of 10/01/2011) 912,153,469 (H)
 Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100 1.0540 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 11,142,884 (J)
 Estimated Equalized Valuation (as of 10/01/2011) 912,153,469 (K)
 Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100 1.2216 (L)

OCEAN - PLUMSTED TWP

17. Salaries and Benefits of Certain District Employees

Name Karen Jones, Ed.D.
 Job Title Superintendent

Base Annual Salary 157,500
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2011
 Ending Date of Contract 06/30/2014
 Annual Work Days 260
 Annual Vacation Days 20
 Annual Sick Days 12
 Annual Personal Days 3
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:

Allowances 5,000
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 15,000

Description of:

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

OCEAN - PLUMSTED TWP

17. Salaries and Benefits of Certain District Employees

Name Sean Gately
 Job Title Business Administrator

Base Annual Salary 139,940
 FTE 1.0
 Shared with Another District? N

Member of Collective Bargaining ? N
Contract Terms:
Beginning Date of Contract 07/01/2011
Ending Date of Contract 06/30/2012
Annual Work Days 260
Annual Vacation Days 20
Annual Sick Days 12
Annual Personal Days 3
Annual Consulting Days 0
Other Non-working days 0
Description-Other Non-working Days

Benefits:
Allowances 5,000
Bonuses 0
Stipends 0
District Contributions above Teacher amount for:
Health Insurance 0
Dental Insurance 0
Life Insurance 0
Other Insurances 0
Retirement Plans 0

Post-Employment Benefits 15,000
Description of:
Buyback of Sick Days
Buyback of Vac. Days
Buyback of Personal Days
Other Post-Emp. Benefits
Other Post-Emp. Benefits
Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
Description of:
Annual Buyback of Sick Days
Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments