

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,175.0	1,132.0	1,104.0
Pupils On Roll Regular Shared-Time	35.0	40.0	46.0
Pupils On Roll Special Ed Full-Time	207.0	213.0	213.0
Pupils On Roll Special Ed Shared-Time	12.0	20.0	20.0
Pupils On Roll SUBTOTAL	1,429.0	1,405.0	1,383.0
Pupils in Private School Placements	7.0	7.0	0.0
Pupils Sent to Other Districts Regular	0.0	0.0	42.0
Pupils Sent to Other Districts Special Ed	5.0	6.0	6.0
Pupils Received	44.0	54.0	40.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,519,408	10,886,223	11,103,947
Total Tuition	10-1300	119,942	200,000	250,000
Unrestricted Miscellaneous Revenues	10-1XXX	134,419	215,000	206,703
Subtotal - Revenues From Local Sources		10,773,769	11,301,223	11,560,650
Revenues from State Sources:				
School Choice Aid	10-3116	221,464	235,752	246,468
Categorical Transportation Aid	10-3121	130,266	130,266	130,266
Extraordinary Aid	10-3131	121,175	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
Adjustment Aid	10-3178	7,144	7,144	7,144
Parcc Readiness Aid	10-3181	0	14,395	14,395
Per Pupil Growth Aid	10-3182	0	14,395	14,395
Professional Learning Community Aid	10-3183	0	13,080	13,080
Other State Aids	10-3XXX	32,444	0	0
Subtotal - Revenues From State Sources		11,656,079	11,558,618	11,569,334
Revenues from Federal Sources:				
Impact Aid	10-4100	1,043,464	0	0
Impact Aid - 8002 Or 8003 General	10-4101	0	900,000	1,000,000
Medicaid Reimbursement	10-4200	39,621	32,572	36,206
Subtotal - Revenues From Federal Sources		1,083,085	932,572	1,036,206
Budgeted Fund Balance - Operating Budget	10-303	0	903,619	682,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	10,000	0
Withdrawal From Impact Aid Reserve (General)	10-318	0	500,000	582,094

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Adjustment For Prior Year Encumbrances		0	60,445	0
Actual Revenues (Over)/Under Expenditures		236,653	0	0
Total Operating Budget		23,749,586	25,266,477	25,430,284
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	33,919	38,459	0
Total Revenues From Local Sources	20-1XXX	33,919	38,459	0
Revenues from Federal Sources:				
Title I	20-4411-4416	145,505	262,631	196,800
Title II	20-4451-4455	25,900	24,068	22,100
Title III	20-4491-4494	40,599	41,798	4,920
I.D.E.A. Part B (Handicapped)	20-4420-4429	362,281	321,897	275,100
Total Revenues From Federal Sources		574,285	650,394	498,920
Total Grants And Entitlements		608,204	688,853	498,920
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,599,249	1,534,474	1,579,091
Total Revenues From Local Sources		1,599,249	1,534,474	1,579,091
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	848,801	846,950	851,665
Budgeted Fund Balance	40-303	0	36,633	1
Total Local Repayment Of Debt		2,448,050	2,418,057	2,430,757
Actual Revenues (Over)/Under Expenditures		30,756	0	0
Total Repayment Of Debt		2,478,806	2,418,057	2,430,757
Total Revenues/Sources		26,836,596	28,373,387	28,359,961
Total Revenues/Sources Net of Transfers		26,836,596	28,373,387	28,359,961

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,529,649	6,732,586	6,955,819
Special Education - Instruction	11-2XX-100-XXX	2,665,693	2,975,655	2,910,312
Basic Skills/Remedial - Instruction	11-230-100-XXX	629,100	717,034	759,275
Bilingual Education - Instruction	11-240-100-XXX	179,942	142,104	105,060
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	144,257	170,287	179,005
School-Sponsored Athletics - Instruction	11-402-100-XXX	674,607	711,875	739,912
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	403,195	487,829	533,957
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	38,999	40,079	41,181
Undist. Expenditures - Health Services	11-000-213-XXX	307,958	300,903	303,079
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	602,338	598,646	621,866
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	111,323	134,949	124,723
Undist. Expenditures - Guidance	11-000-218-XXX	592,942	626,615	650,182
Undist. Expenditures - Child Study Teams	11-000-219-XXX	562,952	577,330	587,321
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	221,156	257,380	333,533
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	130,923	118,810	149,706
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	218,932	201,359	228,358
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	561,081	570,002	436,214
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,010,093	1,094,628	1,145,761
Undist. Expend. - Central Services	11-000-251-XXX	466,013	430,247	371,091
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	31,966	52,992	76,697
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,140,075	2,226,510	2,347,601
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,096,116	1,221,765	1,249,783
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,718,198	3,830,741	4,066,600
Undistributed Expenditures-Food Services	11-000-310-930	73,503	0	0
Total Undistributed Expenditures		12,287,763	12,770,785	13,267,653
Total General Current Expense		23,111,011	24,220,326	24,917,036

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,239	359,284	144,560
Facilities Acquisition And Const. Serv.	12-000-400-XXX	612,336	686,867	368,688
Total Capital Outlay		638,575	1,046,151	513,248
General Fund Grand Total		23,749,586	25,266,477	25,430,284
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	33,919	38,459	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	145,505	262,631	196,800
Title II	20-XXX-XXX-XXX	25,900	24,068	22,100
Title III	20-XXX-XXX-XXX	40,599	41,798	4,920
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	362,281	321,897	275,100
Total Federal Projects	20-XXX-XXX-XXX	574,285	650,394	498,920
Total Special Revenue Funds		608,204	688,853	498,920
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,478,806	2,418,057	2,430,757
Total Debt Service Funds		2,478,806	2,418,057	2,430,757
Total Expenditures/Appropriations		26,836,596	28,373,387	28,359,961
Total Expenditures Net of Transfers		26,836,596	28,373,387	28,359,961

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	2,226,929	1,329,799	891,486	209,486
--Repayment of Debt	67,390	36,634	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	29,767	20,267	10,267	10,267
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	97,000	0	0	0
--Legal Reserve	367,383	65,306	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	1,892,656	2,936,120	2,613,030	2,030,936
--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	\$14,484	\$15,104	\$16,514	\$16,368	\$17,133
Total Classroom Instruction	\$8,365	\$8,669	\$9,478	\$9,478	\$9,836
Classroom-Salaries and Benefits	\$7,785	\$8,236	\$8,896	\$8,876	\$8,933
Classroom-General Supplies and Textbooks	\$493	\$277	\$284	\$310	\$502
Classroom-Purchased Services	\$88	\$157	\$299	\$292	\$401
Total Support Services	\$2,267	\$2,379	\$2,733	\$2,536	\$2,788
Support Services-Salaries and Benefits	\$2,006	\$2,114	\$2,437	\$2,270	\$2,538
Total Administrative Costs	\$1,653	\$1,743	\$1,744	\$1,869	\$1,840
Administration Salaries and Benefits	\$1,410	\$1,481	\$1,509	\$1,536	\$1,606
Total Operations and Maintenance of Plant	\$1,505	\$1,544	\$1,696	\$1,678	\$1,809
Operations and Maintenance-Salaries and Benefits	\$224	\$236	\$333	\$290	\$332
Board Contribution to Food Services	\$0	\$51	\$0	\$0	\$0
Total Extracurricular Costs	\$665	\$689	\$825	\$771	\$827
Total Equipment Costs	\$91	\$18	\$97	\$261	\$107
Legal Costs	\$99	\$120	\$44	\$51	\$30
Employee Benefits as a percentage of salaries*	27.55%	25.54%	25.17%	25.31%	26.80%

*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)
Others	School Resource Officer interlocal agreement for district to pay for 2 full-time officers	90,000
Transportation Services, including Fuel	Fuel for buses and maintenance of vehicles provided by North Hanover School District	30,000
Transportation Services, including Fuel	Bus routes contracted with other school districts; North Hanover for district routes and Jackson for non-public route	61,430
Transportation Services, including Fuel	Transportation interlocal agreement with Township to provide courtesy busing (eliminate crossing guards)	50,000
Purchasing	Purchase of natural gas and electricity through the Alliance for Competitive Energy Services (ACES)	377,000
Municipal/Public Works	Waste water treatment plant services provided to Ocean County Library	2,000
Insurance Coverages and Benefits	Worker's compensation insurance provided through Monmouth-Ocean County Shared Services Insurance Fund (MOCSSIF)	127,000

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,103,947
(B) Estimated Net Taxable Valuation (as of 10/01/16)	783,700,365
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4169
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,683,038
(E) Estimated Net Taxable Valuation (as of 10/01/16)	783,700,365
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.6184

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,103,947
(H) Estimated Equalized Valuation (as of 10/01/16)	853,005,562
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3017
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,683,038
(K) Estimated Equalized Valuation (as of 10/01/16)	853,005,562
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4869

NAME=Allen, George

CATEGORY	MEASURE
Job Title	Accountant
Job Title II	
Base Annual Salary Amount	\$76,000
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	11/29/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	7
Contracted Number of Annual Personal Days	2
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)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$1,850
Contractual Post-Employment Benefit Description of Payout of Sick days	No contractual payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Contractual per diem amount
Contractual Post-Employment Benefit Description of Payout of Personal days	No contractual payout
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=Allen, George

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	\$151,470
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	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	\$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 at per diem at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment maximum at per diem at separation
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	

NAME=Gately, Sean

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=Holman, Joann

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Transportation Coordinato
Base Annual Salary Amount	\$79,538
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	240
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	\$0
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	\$8,080
Contractual Post-Employment Benefit Description of Payout of Sick days	No payment is permitted
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment maximum at per deim at seperation
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	

NAME=Holman, Joann

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=North, Gerald

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	07/01/16
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
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	\$2,000
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Payment maximum at per diem at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment maximum at per diem at separation
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	

NAME=North, Gerald

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	