

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	414.0	389.0	394.0
Pupils On Roll - Special Full-Time	96.0	103.0	105.0
Subtotal - Pupils On Roll	510.0	492.0	499.0
Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts-Reg Prog	1.0	1.0	0.0
Pupils Sent to Other Dists-Spec Ed Prog	12.0	9.0	10.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,280,542	2,370,858	2,523,087
Unrestricted Miscellaneous Revenues	10-1XXX	21,403	20,000	25,000
Interest Earned On Capital Reserve Funds	10-1XXX	139	100	0
Subtotal - Revenues From Local Sources		2,302,084	2,390,958	2,548,087
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,368	22,670	22,670
Extraordinary Aid	10-3131	24,335	7,000	7,000
Categorical Special Education Aid	10-3132	256,055	262,402	262,402
Equalization Aid	10-3176	4,768,935	4,869,266	4,869,266
Categorical Security Aid	10-3177	34,524	37,224	37,224
Other State Aids	10-3XXX	4,698	0	9,550
Subtotal - Revenues From State Sources		5,108,915	5,198,562	5,208,112
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	40,179	17,077	19,865
Subtotal - Revenues From Federal Sources		40,179	17,077	19,865
Budgeted Fund Balance - Operating Budget	10-303	0	490,815	502,769
Withdrawal From Cap Res-For Local Share	10-307	0	19,066	220,918
Withdrawal From Maint. Reserve	10-310	0	50,000	0
Adjustment For Prior Year Encumbrances		0	24,809	0
Actual Revenues (Over)/Under Expenditures		209,440	0	0
Total Operating Budget		7,660,618	8,191,287	8,499,751
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	9,804	0	0
Total Revenues From Local Sources	20-1XXX	9,804	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	343,008	306,720	279,930
Other Restricted Entitlements	20-32XX	2,708	0	0
Total Revenues From State Sources		345,716	306,720	279,930
Revenues from Federal Sources:				
Title I	20-4411-4416	401,141	356,403	289,796
Title II	20-4451-4455	48,482	47,469	45,796
I.D.E.A. Part B (Handicapped)	20-4420-4429	166,890	166,896	141,862
Other	20-4XXX	429,338	425,000	350,000
Total Revenues From Federal Sources		1,045,851	995,768	827,454
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	120,018	136,059
Total Grants And Entitlements		1,401,371	1,422,506	1,243,443
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	528,353	534,821	632,510
Other Miscellaneous	40-1xxx	53	0	0
Miscellaneous	40-1XXX	53	0	0
Total Revenues From Local Sources		528,406	534,821	632,510
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	99,453	98,341	0
Budgeted Fund Balance	40-303	0	227	53
Total Local Repayment Of Debt		627,859	633,389	632,563
Actual Revenues (Over)/Under Expenditures		1,004	0	0
Total Repayment Of Debt		628,863	633,389	632,563
Total Revenues/Sources		9,690,852	10,247,182	10,375,757

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	120,018	136,059
Total Revenues/Sources Net of Transfers		9,690,852	10,127,164	10,239,698

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,840,730	2,044,986	2,122,230
Special Education - Instruction	11-2XX-100-XXX	945,876	919,468	891,055
Basic Skills/Remedial - Instruction	11-230-100-XXX	105,198	98,438	100,381
Bilingual Education - Instruction	11-240-100-XXX	52,236	53,032	53,885
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	39,078	42,860	40,800
School-Sponsored Athletics - Instruction	11-402-100-XXX	12,254	13,760	13,760
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	363,580	351,475	401,153
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	64,199	70,524	69,490
Undist. Expenditures - Health Services	11-000-213-XXX	118,469	128,289	126,116
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	98,337	142,509	115,020
Undist. Expenditures - Guidance	11-000-218-XXX	161,922	168,318	168,100
Undist. Expenditures - Child Study Teams	11-000-219-XXX	307,282	317,270	320,145
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	150,437	161,737	107,172
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,295	86,825	85,143
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	9,350	10,920
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	297,427	256,264	203,221
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	192,148	220,069	220,239
Undist. Expend. - Central Services	11-000-251-XXX	156,725	181,669	176,515
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	24,952	26,740	35,782
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	638,541	726,420	809,017
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	196,010	182,440	173,260
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,625,392	1,746,304	1,725,671
Total Undistributed Expenditures		4,483,716	4,776,203	4,746,964
Total General Current Expense		7,479,088	7,948,747	7,969,075
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	126,853	214,939	195,873
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	320,918
Interest Deposit To Capital Reserve	10-604	0	100	0
Total Capital Outlay		126,853	215,039	516,791
Transfer Of Funds To Charter Schools	10-000-100-56X	54,677	27,501	13,885
General Fund Grand Total		7,660,618	8,191,287	8,499,751
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,804	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	314,541	272,062	271,584
Support Services	20-218-200-XXX	28,467	154,676	144,405
Total Preschool Education Aid	20-218-XXX-XXX	343,008	426,738	415,989
Other State Projects:				
Other	20-XXX-XXX-XXX	2,708	0	0
Total Other State Projects		2,708	0	0
Total State Projects	20-XXX-XXX-XXX	345,716	426,738	415,989
Federal Projects:				
Title I	20-XXX-XXX-XXX	401,141	356,403	289,796
Title II	20-XXX-XXX-XXX	48,482	47,469	45,796
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	166,890	166,896	141,862
Other	20-XXX-XXX-XXX	429,338	425,000	350,000
Total Federal Projects	20-XXX-XXX-XXX	1,045,851	995,768	827,454
Total Special Revenue Funds		1,401,371	1,422,506	1,243,443
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	628,863	633,389	632,563
Total Debt Service Funds		628,863	633,389	632,563
Total Expenditures/Appropriations		9,690,852	10,247,182	10,375,757

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	120,018	136,059
Total Expenditures Net of Transfers		9,690,852	10,127,164	10,239,698

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	261,461	283,494	372,033	250,000
--Repayment of Debt	1,284	280	53	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	191,522	241,802	222,836	1,918
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	50,000	0	0
--Legal Reserve	1,195,072	860,090	380,736	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

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,003	\$14,775	\$14,040	\$15,726	\$15,411
Total Classroom Instruction	\$8,212	\$8,721	\$8,287	\$9,065	\$9,029
Classroom-Salaries and Benefits	\$7,941	\$8,421	\$7,997	\$8,725	\$8,711
Classroom-General Supplies and Textbooks	\$192	\$241	\$228	\$270	\$250
Classroom-Purchased Services	\$80	\$59	\$62	\$70	\$68
Total Support Services	\$2,548	\$2,689	\$2,677	\$2,989	\$2,731
Support Services-Salaries and Benefits	\$2,314	\$2,493	\$2,399	\$2,673	\$2,524
Total Administrative Costs	\$1,643	\$1,730	\$1,485	\$1,812	\$1,654
Administration Salaries and Benefits	\$1,422	\$1,467	\$1,212	\$1,511	\$1,371
Total Operations and Maintenance of Plant	\$1,495	\$1,499	\$1,455	\$1,708	\$1,852
Operations and Maintenance-Salaries and Benefits	\$827	\$806	\$752	\$827	\$826
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$106	\$136	\$136	\$153	\$145
Total Equipment Costs	\$18	\$0	\$0	\$0	\$0
Legal Costs	\$2	\$18	\$9	\$10	\$10
Employee Benefits as a percentage of salaries*	31.71%	33.05%	38.41%	38.15%	37.94%

*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 2013-14 revised appropriations and the 2014-15 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.

**Unusual Revenues and Appropriations
Summary Detail**

Item	Line Number	Source	Amount	Explanation
1	600	Capital Reserve	220,918	Spragg Roof and HVAC Project
1	300	Telecommunication Vendors	25,000	ERate Reimbursements
1	580	Current Year Anticipated Surplus	100,000	ROD Grant Local Share
			345,918	

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Plumber, Electrician Contracted Services shared with Greater Egg Harbor	0
Transportation Services, including Fuel	Greater Egg Harbor Transportation Consortium	0
Purchasing	Alliance for Competitive Telecommunications	0
Purchasing	Alliance for Competitive Energy Services	0
Purchasing	Monmouth County Ed Services Commission	0
Municipal/Public Works	Snow Removal with Greater Egg Harbor	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,523,087
(B) Estimated Net Taxable Valuation (as of 10/01/13)	225,130,678
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.1207
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,853,862
(E) Estimated Net Taxable Valuation (as of 10/01/13)	225,130,678
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.2676

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,523,087
(H) Estimated Equalized Valuation (as of 10/01/13)	236,972,056
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0647
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,853,862
(K) Estimated Equalized Valuation (as of 10/01/13)	236,972,056
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.2043

NAME=Adrienne Shulby

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$120,176
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	01/01/14
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	\$3,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,201
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of final annual salary capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Adrienne Shulby

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=Gina Forester

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor
Base Annual Salary Amount	\$99,316
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	07/01/13
End Date of Contract	06/30/14
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

NAME=Gina Forester

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,640
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	\$7,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of final salary capped at \$7,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Jack Griffith

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$108,866
Full-Time Equivalent (FTE)	1.0

NAME=Jack Griffith

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
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	\$2,140
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,201
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of final salary capped at \$7,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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	

NAME=Jack Griffith

CATEGORY	MEASURE
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=Joseph Smurlo

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$94,789
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	07/01/13
End Date of Contract	06/30/14
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	\$1,840
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Joseph Smurlo

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,201
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of final average salary capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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	