

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	476.0	445.0	447.0
Pupils On Roll Special Ed Full-Time	70.0	73.0	73.0
Pupils On Roll SUBTOTAL	546.0	518.0	520.0
Pupils in Private School Placements	5.0	5.0	6.0
Pupils Sent to Other Districts Regular	329.0	332.0	320.5
Pupils Sent to Other Districts Special Ed	85.5	86.0	87.0
Pupils Received	3.0	1.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,143,430	10,224,870	10,415,270
Total Tuition	10-1300	37,647	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	37,844	10,000	10,000
Interest Earned On Maintenance Reserve	10-1XXX	0	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	1,000
Subtotal - Revenues From Local Sources		10,218,921	10,236,870	10,427,270
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	325,929	325,929	327,794
Extraordinary Aid	10-3131	98,689	0	0
Categorical Special Education Aid	10-3132	507,177	507,177	515,006
Categorical Security Aid	10-3177	135,390	135,390	137,667
Adjustment Aid	10-3178	5,948,204	5,948,204	5,948,204
PARCC Readiness Aid	10-3181		0	8,890
Per Pupil Growth Aid	10-3182		0	8,890
Professional Learning Community Aid	10-3183		0	8,930
Other State Aids	10-3XXX	19,172	17,780	0
Subtotal - Revenues From State Sources		7,034,561	6,934,480	6,955,381
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	55,450	16,469	5,612
Subtotal - Revenues From Federal Sources		55,450	16,469	5,612
Budgeted Fund Balance - Operating Budget	10-303	0	46,513	925,668
Withdrawal From Maint. Reserve	10-310	0	160,362	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	250,000	0
Other Financing Sources - Insurance Recovery (Impaired Cap Asset-Superstorm Sandy)	10-5901	204,828	0	0
Adjustment For Prior Year Encumbrances		0	309,456	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-79,676	0	0
Total Operating Budget		17,434,084	17,954,150	18,313,931
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	111,937	125,444	106,627
Title II	20-4451-4455	43,317	43,076	36,615
Title III	20-4491-4494	204,236	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	212,886	180,953
Total Revenues From Federal Sources		359,490	381,406	324,195
Total Grants And Entitlements		359,490	381,406	324,195
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	415,021	416,706	409,648
Total Revenues From Local Sources		415,021	416,706	409,648
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	303,711	304,894	306,927
Total Local Repayment Of Debt		718,732	721,600	716,575
Actual Revenues (Over)/Under Expenditures		68	0	0
Total Repayment Of Debt		718,800	721,600	716,575
Total Revenues/Sources		18,512,374	19,057,156	19,354,701
Total Revenues/Sources Net of Transfers		18,512,374	19,057,156	19,354,701

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,318,149	2,618,040	2,743,883
Special Education - Instruction	11-2XX-100-XXX	1,357,740	1,518,578	1,412,281
Basic Skills/Remedial - Instruction	11-230-100-XXX	378,679	454,734	359,982
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	36,735	40,000	40,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,827,261	6,448,717	6,964,247
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,421	36,843	14,990
Undist. Expenditures - Health Services	11-000-213-XXX	143,726	159,951	144,600
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	210,150	260,745	260,452
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	133,909	111,415	87,750
Undist. Expenditures - Guidance	11-000-218-XXX	132,601	124,373	129,400
Undist. Expenditures - Child Study Teams	11-000-219-XXX	213,461	279,743	291,327
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	87,618	52,319	42,800
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	183,638	229,372	228,335
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,415	15,706	16,875
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	276,858	299,992	262,502
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	295,614	263,084	267,765
Undist. Expend. - Central Services	11-000-251-XXX	144,425	183,580	151,691
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	938,616	982,121	1,054,805
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,042,749	1,021,741	1,005,226
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,923,055	2,336,256	2,506,823
Undistributed Expenditures-Food Services	11-000-310-930	120,000	100,000	100,000
Total Undistributed Expenditures		12,695,517	12,905,958	13,529,588
Interest Earned On Maintenance Reserve	10-606	0	1,000	1,000
Total General Current Expense		16,786,820	17,538,310	18,086,734
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	141,717	126,205	225,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	14,547	288,635	1,197
Capital Reserve - Transfer To Capital Projects	12-000-400-931	491,000	0	0
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		647,264	415,840	227,197
General Fund Grand Total		17,434,084	17,954,150	18,313,931
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	111,937	125,444	106,627
Title II	20-XXX-XXX-XXX	43,317	43,076	36,615
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	204,236	212,886	180,953
Total Federal Projects	20-XXX-XXX-XXX	359,490	381,406	324,195
Total Special Revenue Funds		359,490	381,406	324,195
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	718,800	721,600	716,575
Total Debt Service Funds		718,800	721,600	716,575
Total Expenditures/Appropriations		18,512,374	19,057,156	19,354,701
Total Expenditures Net of Transfers		18,512,374	19,057,156	19,354,701

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	421,673	483,056	436,543	350,894
--Repayment of Debt	68	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,869,369	1,378,369	1,379,369	1,380,369
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	2,170,500	2,140,500	1,981,138	1,982,138
--Legal Reserve	101,505	840,019	840,019	0
--Tuition Reserve	500,000	250,000	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--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	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,462	\$16,453	\$18,634	\$19,434	\$19,454
Total Classroom Instruction	\$10,954	\$9,773	\$11,276	\$11,878	\$11,848
Classroom-Salaries and Benefits	\$10,421	\$9,186	\$10,484	\$10,667	\$10,523
Classroom-General Supplies and Textbooks	\$442	\$441	\$625	\$794	\$906
Classroom-Purchased Services	\$91	\$146	\$167	\$416	\$420
Total Support Services	\$2,062	\$2,642	\$3,116	\$3,139	\$3,071
Support Services-Salaries and Benefits	\$1,740	\$2,256	\$2,604	\$2,428	\$2,433
Total Administrative Costs	\$1,222	\$1,709	\$1,698	\$1,873	\$1,810
Administration Salaries and Benefits	\$1,032	\$1,547	\$1,492	\$1,528	\$1,659
Total Operations and Maintenance of Plant	\$1,907	\$1,995	\$2,225	\$2,212	\$2,401
Operations and Maintenance-Salaries and Benefits	\$788	\$1,054	\$1,109	\$1,120	\$1,239
Board Contribution to Food Services	\$241	\$221	\$187	\$193	\$192
Total Extracurricular Costs	\$75	\$90	\$105	\$108	\$110
Total Equipment Costs	\$0	\$261	\$452	\$244	\$433
Legal Costs	\$54	\$59	\$37	\$80	\$19
Employee Benefits as a percentage of salaries*	30.38%	33.25%	40.58%	39.38%	42.99%

*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 2015-16 revised appropriations and the 2016-17 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)
Nursing Services	Agreement with Bayada Nursing for out of district nursing services and IEP required one-to-one nursing services	0
Food Services	Jointure with South Jersey Food Co-op for all food and supplies	0
Food Services	Jointure with Lacey Township School District for all milk and bread products	0
Food Services	Participated with USDA, USDOD and NJ Department of Agriculture for food commodities and fresh produce	0
Banking	Ocean County School District Banking Consortium	0
Others	Shared Municipal Use of School Fields and Buildings for Community and Recreation Programs	0
Others	Sending/Receiving relationship with Southern Regional School District for grade 7-12 students	0
Transportation Services, including Fuel	Jointure with Southern Regional School District for all to and from bus routes	0
Transportation Services, including Fuel	Jointure with Monmouth Ocean Educational Services District for out of district special education bus routes	0
Purchasing	Federal E-Rate Program for Telecommunications	0
Purchasing	State of NJ - Cooperative Bids	0
Purchasing	Hunterdon Regional Education Services Consortium for Supplies and Technology	0
Purchasing	Middlesex Regional Education Services Consortium for Supplies and Technology	0
Purchasing	Educational Data Services Purchasing Consortium for Supplies and Equipment	0
Purchasing	ACT Cooperative Bid for local and long-distance phone services and phone systems	0
Purchasing	ACES Cooperative Bid for Electricity and Natural Gas	0
Municipal/Public Works	Agreement with the Township for all trash removal, snow removal and gasoline purchasing	0
Professional Staff Development	ETTC for Professional Development Services	0
Insurance Coverages and Benefits	NJ School Employees Health Benefit Program for employee medical insurance	0
Insurance Coverages and Benefits	NJ School Insurance Group for workers compensation and property liability insurance coverages	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,415,270
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,279,529,986
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.8140
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,824,918
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,279,529,986
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.8460

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,415,270
(H) Estimated Equalized Valuation (as of 10/01/15)	1,356,366,366
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7679
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,824,918
(K) Estimated Equalized Valuation (as of 10/01/15)	1,356,366,366
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.7981

NAME=Christopher Lommerin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	07/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$2,905
Total Bonuses Amount	\$20,250
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	\$30,576
Contractual Post-Employment Benefit Description of Payout of Sick days	Calculated Per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	Calculated per P.L. 2007, C.92
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
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=Christopher Lommerin

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=Steven Terhune

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$45,900
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	104
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$120
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 payment for sick days at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payment for vacation days at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for personal days at retirement
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=Steven Terhune

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	