

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,132.0	1,082.0	1,087.0
On Roll Regular Shared-Time	40.0	36.0	0.0
On Roll Special Ed Full-Time	213.0	218.0	218.0
On Roll Special Ed Shared-Time	20.0	34.0	34.0
On Roll Subtotal	1,405.0	1,370.0	1,339.0
In Private School Placements	7.0	6.0	5.0
Sent to Other Districts Special Ed	6.0	5.0	4.0
Received	54.0	61.0	64.0
In State Facilities	0.0	0.0	1.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,886,223	11,103,947	11,444,162
Total Tuition	10-1300	243,224	250,000	250,000
Unrestricted Miscellaneous Revenues	10-1XXX	154,925	206,703	150,000
Subtotal - Revenues From Local Sources		11,284,372	11,560,650	11,844,162
Revenues from State Sources:				
School Choice Aid	10-3116	235,752	246,468	344,110
Categorical Transportation Aid	10-3121	130,266	130,266	130,266
Extraordinary Aid	10-3131	96,343	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	0
Parcc Readiness Aid	10-3181	14,395	14,395	0
Per Pupil Growth Aid	10-3182	14,395	14,395	0
Professional Learning Community Aid	10-3183	13,080	13,080	0
Other State Aids	10-3XXX	4,002	0	0
Subtotal - Revenues From State Sources		11,658,963	11,569,334	11,617,962
Revenues from Federal Sources:				
Impact Aid	10-4100	1,076,910	0	0
Impact Aid - 8002 Or 8003 General	10-4101	0	1,000,000	1,000,000
Medicaid Reimbursement	10-4200	47,860	36,206	41,441
ARRA/SEMI Revenue	10-4210	1,697	0	0
Subtotal - Revenues From Federal Sources		1,126,467	1,036,206	1,041,441
Budgeted Fund Balance - Operating Budget	10-303	903,619	682,000	100,000
Withdrawal From Impact Aid Reserve (General)	10-318	500,000	582,094	740,441

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Adjustment For Prior Year Encumbrances		0	54,603	0
Actual Revenues (Over)/Under Expenditures		-305,829	0	0
Total Operating Budget		25,167,592	25,484,887	25,344,006
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	31,702	19,931	0
Total Revenues From Local Sources	20-1XXX	31,702	19,931	0
Revenues from Federal Sources:				
Title I	20-4411-4416	238,549	257,876	219,195
Title II	20-4451-4455	23,767	49,814	42,340
Title III	20-4491-4494	40,542	34,814	3,932
I.D.E.A. Part B (Handicapped)	20-4420-4429	312,070	327,049	277,991
Total Revenues From Federal Sources		614,928	669,553	543,458
Total Grants And Entitlements		646,630	689,484	543,458
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,534,474	1,579,091	1,578,172
Total Revenues From Local Sources		1,534,474	1,579,091	1,578,172
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	846,950	851,665	855,035
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		2,381,424	2,430,757	2,433,207
Actual Revenues (Over)/Under Expenditures		36,633	0	0
Total Repayment Of Debt		2,418,057	2,430,757	2,433,207
Total Revenues/Sources		28,232,279	28,605,128	28,320,671
Total Revenues/Sources Net of Transfers		28,232,279	28,605,128	28,320,671

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,819,628	7,246,851	6,963,560
Special Education - Instruction	11-2XX-100-XXX	2,878,852	2,893,538	2,994,609
Basic Skills/Remedial - Instruction	11-230-100-XXX	737,260	704,793	686,194
Bilingual Education - Instruction	11-240-100-XXX	141,670	88,854	92,353
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	153,386	172,505	191,032
School-Sponsored Athletics - Instruction	11-402-100-XXX	756,862	737,212	750,562
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	501,272	434,924	378,450
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	39,934	95,687	98,212
Undist. Expenditures - Health Services	11-000-213-XXX	305,172	309,096	311,261
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	590,595	584,552	551,881
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	131,725	114,614	208,832
Undist. Expenditures - Guidance	11-000-218-XXX	620,130	634,402	664,139
Undist. Expenditures - Child Study Teams	11-000-219-XXX	575,311	603,663	585,227
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	259,038	288,915	296,408
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	112,527	148,119	139,682
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	202,581	227,372	238,608
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	455,600	498,680	454,565
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,101,961	1,146,887	1,123,928
Undist. Expend. - Central Services	11-000-251-XXX	414,892	373,083	376,222
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	45,733	63,006	46,345
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,278,737	2,224,672	2,315,420
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,217,694	1,268,938	1,243,928
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,857,577	4,127,681	4,384,800
Total Undistributed Expenditures		12,710,479	13,144,291	13,417,908
Total General Current Expense		24,198,137	24,988,044	25,096,218

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	336,473	81,721	13,100
Facilities Acquisition And Const. Serv.	12-000-400-XXX	632,982	415,122	234,688
Total Capital Outlay		969,455	496,843	247,788
General Fund Grand Total		25,167,592	25,484,887	25,344,006
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	31,702	19,931	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	238,549	257,876	219,195
Title II	20-XXX-XXX-XXX	23,767	49,814	42,340
Title III	20-XXX-XXX-XXX	40,542	34,814	3,932
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	312,070	327,049	277,991
Total Federal Projects	20-XXX-XXX-XXX	614,928	669,553	543,458
Total Special Revenue Funds		646,630	689,484	543,458
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,418,057	2,430,757	2,433,207
Total Debt Service Funds		2,418,057	2,430,757	2,433,207
Total Expenditures/Appropriations		28,232,279	28,605,128	28,320,671
Total Expenditures Net of Transfers		28,232,279	28,605,128	28,320,671

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	1,329,799	813,157	506,157	406,157
Unrestricted	Repayment of Debt	36,634	1	0	0
Restricted for General Operating Budget	Capital Reserve	20,267	10,267	10,267	10,267
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	65,306	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	2,936,120	2,436,120	1,859,026	1,118,585
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,104	\$16,330	\$17,133	\$17,417	\$17,754
Total Classroom Instruction	\$8,669	\$9,481	\$9,836	\$10,151	\$10,198
Classroom-Salaries and Benefits	\$8,236	\$8,836	\$8,933	\$9,325	\$9,472
Classroom-General Supplies and Textbooks	\$277	\$285	\$502	\$412	\$303
Classroom-Purchased Services	\$157	\$360	\$401	\$414	\$423
Total Support Services	\$2,379	\$2,522	\$2,788	\$2,785	\$2,930
Support Services-Salaries and Benefits	\$2,114	\$2,267	\$2,538	\$2,534	\$2,690
Total Administrative Costs	\$1,743	\$1,776	\$1,840	\$1,878	\$1,876
Administration Salaries and Benefits	\$1,481	\$1,544	\$1,606	\$1,631	\$1,664
Total Operations and Maintenance of Plant	\$1,544	\$1,715	\$1,809	\$1,746	\$1,844
Operations and Maintenance-Salaries and Benefits	\$236	\$293	\$332	\$380	\$420
Board Contribution to Food Services	\$51	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$689	\$796	\$827	\$829	\$877
Total Equipment Costs	\$18	\$244	\$107	\$61	\$10
Legal Costs	\$120	\$34	\$30	\$32	\$23
Employee Benefits as a percentage of salaries*	25.54%	25.50%	26.80%	26.62%	28.07%

*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 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 2017-18 revised appropriations and the 2018-19 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)
Transportation Services, including Fuel	Jointure with North Hanover to provide transportation routes	0
Transportation Services, including Fuel	Jointure with North Hanover to provide fuel for buses and maintenance vehicles	0
Transportation Services, including Fuel	Shared services agreement with Township to provide courtesy busing and eliminate crossing guards	0
Purchasing	Member of ACES consortium for the purchase of electricity and natural gas	0
Purchasing	Member of ESCNJ and HCESC for cooperative purchasing	0
Municipal/Public Works	Waste water treatment services provided to Ocean County Library	0

ID=Plumsted Township

Category	Amount
(A) General Fund School Levy	11,444,162
(D) Total School Levy	13,022,334
(B) Estimated Net Taxable Valuation (as of 10/01/17)	784,364,100
(H) Estimated Equalized Valuation (as of 10/01/17)	859,671,306
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4590
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6602
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3312
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5148

Name=George Allen

Category	Measure
Job Title	Accountant
Job Title II	None Reported
Base Annual Salary Amount	\$77,938
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
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	22
Description of Other Contracted Non-Working Days	Paid Holidays
Total Allowances Amount	\$500
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	\$3,247
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout at per diem rate at separation
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=George Allen

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Gerald North

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$164,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/22
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	22
Description of Other Contracted Non-Working Days	Paid Holidays
Total Allowances Amount	\$5,000
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	Maximum payout at per diem rate at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout at per diem rate at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Gerald North

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Sean Gately

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$154,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	22
Description of Other Contracted Non-Working Days	Paid Holidays
Total Allowances Amount	\$5,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
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	Maximum payout at per diem rate at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout at per diem rate at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Sean Gately

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported