

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	683.0	704.0	664.0
On Roll Regular Shared-Time	10.0	8.0	0.0
On Roll Special Ed Full-Time	110.0	106.0	111.0
On Roll Special Ed Shared-Time	13.0	11.0	0.0
On Roll Subtotal	816.0	829.0	775.0
In Private School Placements	9.0	5.0	0.0
Sent to Other Districts Special Ed		2.0	0.0
Received	178.0	180.5	164.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,154,028	12,397,109	12,645,051
Total Tuition	10-1300	1,756,591	2,124,997	2,019,346
Unrestricted Miscellaneous Revenues	10-1XXX	28,753	54,500	24,503
Subtotal - Revenues From Local Sources		13,939,372	14,576,606	14,688,900
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	12,489	12,489	71,924
Extraordinary Aid	10-3131	30,905	0	0
Categorical Special Education Aid	10-3132	400,732	400,732	436,951
Categorical Security Aid	10-3177	63,340	63,340	74,652
Adjustment Aid	10-3178	388	388	221
Parcc Readiness Aid	10-3181	6,330	6,330	0
Per Pupil Growth Aid	10-3182	6,330	6,330	0
Professional Learning Community Aid	10-3183	6,790	6,790	0
Subtotal - Revenues From State Sources		527,304	496,399	583,748
Budgeted Fund Balance - Operating Budget	10-303	0	180,876	160,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	60,000	40,000
Actual Revenues (Over)/Under Expenditures		282,178	0	0
Total Operating Budget		14,748,854	15,313,881	15,472,648
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	129,871	93,296	95,789
Total Revenues From State Sources		129,871	93,296	95,789
Revenues from Federal Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title I	20-4411-4416	112,771	142,233	120,898
Title II	20-4451-4455	19,081	20,709	17,603
I.D.E.A. Part B (Handicapped)	20-4420-4429	222,708	189,386	184,462
Total Revenues From Federal Sources		354,560	352,328	322,963
Total Grants And Entitlements		484,431	445,624	418,752
Repayment of Debt:				
Transfers From Other Funds	40-5200	2,507,608	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	988,443	0	0
Local Tax Levy - Premerger Debt	40-1210	0	707,546	874,540
Total Revenues From Local Sources		988,443	707,546	874,540
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	112,016	196,738
Total Local Repayment Of Debt		3,496,051	819,562	1,071,278
Total Repayment Of Debt		3,496,051	819,562	1,071,278
Total Revenues/Sources		18,729,336	16,579,067	16,962,678
Total Revenues/Sources Net of Transfers		18,729,336	16,579,067	16,962,678

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,666,431	4,801,443	4,665,187
Special Education - Instruction	11-2XX-100-XXX	1,320,697	1,365,927	1,329,097
Bilingual Education - Instruction	11-240-100-XXX	67,279	68,884	70,897
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	795,446	780,964	747,219
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	361,319	444,951	447,783
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	215,401	215,482	224,375
Undist. Expenditures - Health Services	11-000-213-XXX	404,279	418,629	433,049
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	83,781	89,884	92,431
Undist. Expenditures - Guidance	11-000-218-XXX	229,003	227,052	231,633
Undist. Expenditures - Child Study Teams	11-000-219-XXX	310,046	310,756	325,283
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	331,459	359,921	339,153
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	169,528	166,602	178,728
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	4,275	26,538
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	339,284	350,534	346,469
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	390,582	467,933	377,753
Undist. Expend. - Central Services	11-000-251-XXX	263,250	262,395	248,647
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	6,705	13,810	4,188
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,540,164	1,556,618	1,593,486
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	350,151	389,854	395,208
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,746,312	2,811,825	3,342,305
Total Undistributed Expenditures		7,741,264	8,090,521	8,607,029
Total General Current Expense		14,591,117	15,107,739	15,419,429
Capital Expenditures:				
Equipment	12-XXX-XXX-730	96,910	152,923	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53,219	53,219	53,219

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	7,608	0	0
Total Capital Outlay		157,737	206,142	53,219
General Fund Grand Total		14,748,854	15,313,881	15,472,648
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	11,701	9,946	9,406
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	67,820	69,728
Nonpublic Nursing Services	20-XXX-XXX-XXX	18,270	15,530	16,655
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,277	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	10,150	0	0
Other	20-XXX-XXX-XXX	84,473	0	0
Total Other State Projects		129,871	93,296	95,789
Total State Projects	20-XXX-XXX-XXX	129,871	93,296	95,789
Federal Projects:				
Title I	20-XXX-XXX-XXX	112,771	142,233	120,898
Title II	20-XXX-XXX-XXX	19,081	20,709	17,603
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	222,708	189,386	184,462
Total Federal Projects	20-XXX-XXX-XXX	354,560	352,328	322,963
Total Special Revenue Funds		484,431	445,624	418,752
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,496,051	819,562	1,071,278
Total Debt Service Funds		3,496,051	819,562	1,071,278
Total Expenditures/Appropriations		18,729,336	16,579,067	16,962,678
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	7,608	0	0
Total Expenditures Net of Transfers		18,721,728	16,579,067	16,962,678

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	361,356	362,379	325,645	165,645
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	200,000	200,000	200,000	200,000
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	830,000	830,000	830,000	830,000
Restricted for General Operating Budget	Legal Reserve	327,343	144,142	0	0
Restricted for General Operating Budget	Tuition Reserve	200,000	100,000	40,000	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)	0	0	0	0
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	\$16,204	\$17,377	\$17,844	\$17,417	\$18,808
Total Classroom Instruction	\$9,007	\$9,622	\$9,995	\$9,667	\$10,443
Classroom-Salaries and Benefits	\$8,428	\$9,005	\$9,582	\$9,137	\$9,981
Classroom-General Supplies and Textbooks	\$436	\$475	\$302	\$414	\$346
Classroom-Purchased Services	\$143	\$142	\$111	\$116	\$116
Total Support Services	\$2,673	\$2,711	\$2,783	\$2,698	\$3,071
Support Services-Salaries and Benefits	\$2,260	\$2,328	\$2,362	\$2,274	\$2,623
Total Administrative Costs	\$1,475	\$1,562	\$1,580	\$1,664	\$1,654
Administration Salaries and Benefits	\$1,284	\$1,367	\$1,417	\$1,460	\$1,513
Total Operations and Maintenance of Plant	\$1,844	\$2,202	\$2,306	\$2,164	\$2,381
Operations and Maintenance-Salaries and Benefits	\$1,035	\$1,209	\$1,219	\$1,177	\$1,247
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,161	\$1,243	\$1,125	\$1,174	\$1,193
Total Equipment Costs	\$41	\$121	\$4	\$187	\$0
Legal Costs	\$22	\$14	\$3	\$44	\$3
Employee Benefits as a percentage of salaries*	29.56%	29.33%	31.86%	29.02%	35.39%

\*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)
Special Education Services	Interlocal with Bay Head	0
Special Education Services	Interlocal with Lavallette	0
Transportation Services, including Fuel	Interlocal with MOESC	0
Transportation Services, including Fuel	Interlocal with the Borough for vehicle repairs	0
Transportation Services, including Fuel	Fuel purchased from the Borough	0
Purchasing	Part of the ACES Consortium	0
Purchasing	Member of the Ed Data Cooperative	0
Purchasing	Utilize state of new jersey contracts	0
Purchasing	Member of the NJESC Cooperative	0
Municipal/Public Works	Partnership with the Borough for snow removal	0
Municipal/Public Works	Partnership with the Borough for water/sewer	0
Municipal/Public Works	Partnership with the Borough for trash	0
Professional Staff Development	Utilize state of new jersey offerings	0
Technology Services	Part of the ACT Consortium	0
Insurance Coverages and Benefits	Member of MOCSSIF via NJSIG	0



ID=Mantoloking Borough

Category	Amount
(A) General Fund School Levy	122,334
(D) Total School Levy	122,334
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,350,684,700
(H) Estimated Equalized Valuation (as of 10/01/17)	1,370,001,724
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0091
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0091
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0089
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0089

ID=Pt. Pleasant Beach Bor

Category	Amount
(A) General Fund School Levy	12,522,717
(D) Total School Levy	13,397,257
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,986,911,500
(H) Estimated Equalized Valuation (as of 10/01/17)	2,101,439,979
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6303
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6743
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5959
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6375

Name=Brian F. Savage

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$148,052
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	25
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$4,000
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	\$24,136
Contractual Post-Employment Benefit Description of Payout of Sick days	\$33 X 300 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No post retirement benefits
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=Brian F. Savage

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=Mark McNamara

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings and Grounds
Base Annual Salary Amount	\$91,389
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	15
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,250
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	\$5,272
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible until in the district 15 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No post retirement benefits
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=Mark McNamara

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=Michael Brodeur

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Technology
Base Annual Salary Amount	\$81,248
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	14
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,000
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	\$6,249
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible until in the district 15 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No post retirement benefit
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=Michael Brodeur

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=William T. Smith

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$158,050
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	02/22/16
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	14
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	None Reported
Total Allowances Amount	\$19,000
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout cap at \$15,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No post retirement benefits
Contractual Post-Employment Benefit Description of Payout of Personal days	No post retirement benefits
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=William T. Smith

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