

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	2,704	2,701	2,711
Pupils On Roll Regular Shared-Time	41	36	0
Pupils On Roll - Special Full-Time	440	437	501
Pupils On Roll - Special Shared-Time	52	48	0
Subtotal - Pupils On Roll	3,237	3,222	3,212
Private School Placements	21	17	0
Pupils Sent to Other Districts-Reg Prog	2	1	31
Pupils Sent to Other Dists-Spec Ed Prog	3	8	23
Pupils Received	1	12	9
Pupils in State Facilities	3	3	3

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	25,696,073	26,418,198	27,609,823
Total Tuition	10-1300	68,598	17,969	176,551
Unrestricted Miscellaneous Revenues	10-1XXX	117,234	167,031	36,351
Interest Earned On Maintenance Reserve	10-1XXX	123	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	3	750	750
Subtotal - Revenues From Local Sources		25,882,031	26,604,948	27,824,475
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	182,291	185,800	185,800
Extraordinary Aid	10-3131	356,561	200,000	200,000
Categorical Special Education Aid	10-3132	1,824,872	1,848,507	1,848,507
Equalization Aid	10-3176	17,743,285	17,838,317	17,838,317
Categorical Security Aid	10-3177	92,366	102,344	102,344
Adjustment Aid	10-3178	0	2,113	2,113
Other State Aids	10-3XXX	60,641	0	63,280
Subtotal - Revenues From State Sources		20,260,016	20,177,081	20,240,361
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	68,367	14,637	57,155
Education Jobs Fund	18-4522	1,800	0	0
Subtotal - Revenues From Federal Sources		70,167	14,637	57,155
Budgeted Fund Balance - Operating Budget	10-303	0	832,397	890,966
Withdrawal From Maint. Reserve	10-310	0	114,622	315,843
Transfers From Other Funds	10-5200	222	0	0
Adjustment For Prior Year Encumbrances		0	1,107,252	0
Actual Revenues (Over)/Under Expenditures		505,365	0	0
Total Operating Budget		46,717,801	48,850,937	49,328,800

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	32,342	0	0
Total Revenues From Local Sources	20-1XXX	32,342	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	475,096	358,604	304,813
Title II	20-4451-4455	88,790	55,781	47,414
I.D.E.A. Part B (Handicapped)	20-4420-4429	792,652	720,191	612,162
Total Revenues From Federal Sources		1,356,538	1,134,576	964,389
Total Grants And Entitlements		1,388,880	1,134,576	964,389
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,542,367	2,326,455	2,241,723
Total Revenues From Local Sources		2,542,367	2,326,455	2,241,723
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	322,469	514,087	498,194
Budgeted Fund Balance	40-303	0	0	24,843
Total Local Repayment Of Debt		2,864,836	2,840,542	2,764,760
Actual Revenues (Over)/Under Expenditures		-24,843	0	0
Total Repayment Of Debt		2,839,993	2,840,542	2,764,760
Total Revenues/Sources		50,946,674	52,826,055	53,057,949
Total Revenues/Sources Net of Transfers		50,946,674	52,826,055	53,057,949

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	13,950,680	14,025,767	14,533,782
Special Education - Instruction	11-2XX-100-XXX	4,158,217	4,357,551	4,511,416
Basic Skills/Remedial - Instruction	11-230-100-XXX	798,985	869,512	969,554
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	205,799	233,041	212,944
School-Sponsored Athletics - Instruction	11-402-100-XXX	805,603	806,803	802,109
Other Instructional Programs - Instruction	11-4XX-100-XXX	1,383	12,781	8,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,163,788	1,536,701	1,599,779
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	116,258	131,152	110,796
Undist. Expenditures - Health Services	11-000-213-XXX	476,283	525,478	530,176
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	388,203	460,520	433,863
Undist. Expenditures - Guidance	11-000-218-XXX	853,327	884,010	909,005
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,397,805	1,456,853	1,514,203
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	710,939	825,934	793,315
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	274,286	304,634	296,088
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,294	28,695	26,895
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	664,145	691,330	669,807
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,433,741	1,521,201	1,501,076
Undist. Expend. - Central Services	11-000-251-XXX	460,563	463,742	450,925
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	254,131	275,817	283,434
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	4,262,208	4,804,328	4,610,726
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,479,614	2,314,516	2,209,227
Personal Services - Employee Benefits	11-XXX-XXX-2XX	9,613,403	10,821,191	11,048,633
Total Undistributed Expenditures		24,558,988	27,046,102	26,987,948
Interest Earned On Maintenance Reserve	10-606	123	1,000	1,000
Increase In Maintenance Reserve	10-606	200,000	0	0
Total General Current Expense		44,679,778	47,352,557	48,027,053

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	442,667	281,193	373,058
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,545,353	1,206,805	916,254
Increase In Capital Reserve	10-604	50,000	0	0
Interest Deposit To Capital Reserve	10-604	3	750	750
Total Capital Outlay		2,038,023	1,488,748	1,290,062
Transfer Of Funds To Charter Schools	10-000-100-56X	0	9,632	11,685
General Fund Grand Total		46,717,801	48,850,937	49,328,800
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	32,342	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	475,096	358,604	304,813
Title II	20-XXX-XXX-XXX	88,790	55,781	47,414
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	792,652	720,191	612,162
Total Federal Projects	20-XXX-XXX-XXX	1,356,538	1,134,576	964,389
Total Special Revenue Funds		1,388,880	1,134,576	964,389
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,839,993	2,840,542	2,764,760
Total Debt Service Funds		2,839,993	2,840,542	2,764,760
Total Expenditures/Appropriations		50,946,674	52,826,055	53,057,949
Total Expenditures Net of Transfers		50,946,674	52,826,055	53,057,949

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	2,919,588	1,642,266	1,527,122	954,874
--Repayment of Debt	0	24,843	24,843	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,529,187	1,579,190	1,579,940	1,580,690
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	907,949	1,108,072	994,450	679,607
--Legal Reserve	285,266	603,984	318,718	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	\$12,568	\$12,609	\$12,741	\$13,492	\$13,569
Total Classroom Instruction	\$7,509	\$7,703	\$7,770	\$8,059	\$8,304
Classroom-Salaries and Benefits	\$6,875	\$7,139	\$7,201	\$7,448	\$7,746
Classroom-General Supplies and Textbooks	\$288	\$242	\$271	\$272	\$281
Classroom-Purchased Services	\$346	\$322	\$298	\$339	\$277
Total Support Services	\$1,574	\$1,717	\$1,741	\$1,916	\$1,890
Support Services-Salaries and Benefits	\$1,450	\$1,575	\$1,577	\$1,727	\$1,695
Total Administrative Costs	\$1,071	\$1,107	\$1,088	\$1,190	\$1,163
Administration Salaries and Benefits	\$911	\$913	\$909	\$981	\$976
Total Operations and Maintenance of Plant	\$1,892	\$1,556	\$1,608	\$1,756	\$1,671
Operations and Maintenance-Salaries and Benefits	\$882	\$888	\$830	\$913	\$880
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$392	\$394	\$394	\$414	\$400
Total Equipment Costs	\$72	\$139	\$67	\$88	\$116
Legal Costs	\$32	\$47	\$30	\$37	\$38
Employee Benefits as a percentage of salaries*	34.39%	35.34%	37.85%	38.84%	38.66%

*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.

Item	Line Number	Source	Amount	Explanation
1	150	Tuition Revenue	108551.00	Tuition for DYFS placements and or special ed placements
1	100	revenue	419935.00	The board is utilizing this option on the basis that the cuts made to last years budget programs negatively impacted class sizes and programs as voiced by the community. The need to address these issues is based on prior years of zero increases and a the one year decrease to taxes. Additionally, the state has not funded mandates that the district is required to subsidize. These include: teacher evaluations, PARCC, HIB reporting, principle evaluations.
1	540	revenue	57155.00	Semi revenue projection at minimum limit due to comparison of this year anticipated revenues
1	140	Tuition Revenue	68000.00	The district is proposing an inclusion kindergarten program to comply with special ed preschool requirements. This will help to defer the cost of the need to add another preschool disabled class due to increasing needs.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Others	Local agreements with Barnegat Township to provide them with facilities use for summer, recreation, and community programs/fuel depot shared refill stations.	0.00
Transportation Services, including Fuel	Agreement with MOESC for coordinated special ed transportation services	0.00
Transportation Services, including Fuel	Transportation jointure agreements for Vo-Tech HS transportation	0.00
Purchasing	Telephone Alliance for Telecommunications Services	0.00
Purchasing	Educational Data Services Cooperative Bid and Middlesex Regional Education Svcs Commission Cooperative Bid and Educational Information Resource Center Bulk Ordering of Classroom Equipment/Supplies; Technology and Security: Maintenance Supplies and Equipment: Professional Development.	0.00
Purchasing	Power/Utilities Alliance for Competitive Energy Services(ACES)	0.00
Municipal/Public Works	Coordinate with Municipality for School Use and Emergency Management and Shelter.	0.00
Municipal/Public Works	District Coordinates with Municipality on Sharing of Heavy Equipment when needed.	0.00
Insurance Coverages and Benefits	Participation in SAIF School Alliance Insurance Fund AND State Health Benefits program	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	38,353,416
(B) Estimated Net Taxable Valuation (as of 10/01/13)	2,246,349,597
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.7074
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	39,408,688
(E) Estimated Net Taxable Valuation (as of 10/01/13)	2,246,349,597
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.7543

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	38,353,416
(H) Estimated Equalized Valuation (as of 10/01/13)	2,252,417,735
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7028
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	39,408,688
(K) Estimated Equalized Valuation (as of 10/01/13)	2,252,417,735
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.7496

NAME=Karen Wood

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$140,454
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	07/05/11
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	25000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 Per day w/max
Contractual Post-Employment Benefit Description of Payout of Vacation days	daily rate by 260 w max
Contractual Post-Employment Benefit Description of Payout of Personal days	no pay out
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=Karen Wood

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=Lourdes Laguardia

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$118,030
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	12/03/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	16
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Lourdes Laguardia

CATEGORY	MEASURE
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)	600
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	13619
Contractual Post-Employment Benefit Description of Payout of Sick days	no pay out
Contractual Post-Employment Benefit Description of Payout of Vacation days	max 30 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	use or lose
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	