

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	161.0	156.0	158.0
Pupils On Roll Special Ed Full-Time	2.0	9.0	8.0
Pupils On Roll SUBTOTAL	163.0	165.0	166.0
Pupils in Private School Placements	1.0	0.5	0.0
Pupils Sent to Other Districts Regular	5.0	3.0	7.0
Pupils Sent to Other Districts Special Ed	0.0	0.0	3.5

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,967,702	1,967,702	1,967,702
Unrestricted Miscellaneous Revenues	10-1XXX	35,305	40,000	40,000
Subtotal - Revenues From Local Sources		2,003,007	2,007,702	2,007,702
Revenues from State Sources:				
School Choice Aid	10-3116	1,584,198	1,772,793	1,785,366
Categorical Transportation Aid	10-3121	32,118	32,118	31,676
Extraordinary Aid	10-3131	5,732	11,991	5,732
Categorical Special Education Aid	10-3132	38,413	38,413	42,805
Categorical Security Aid	10-3177	5,384	5,384	5,902
Adjustment Aid	10-3178	138,303	138,303	138,303
Supplemental Enrollment Growth Aid	10-3179		33,201	33,201
Under Adequacy Aid	10-3180		57,916	57,916
Parcc Readiness Aid	10-3181		2,720	2,720
Per Pupil Growth Aid	10-3182		2,720	2,720
Professional Learning Community Aid	10-3183		0	1,930
Other State Aids	10-3XXX	100,907	0	0
Subtotal - Revenues From State Sources		1,905,055	2,095,559	2,108,271
Budgeted Fund Balance - Operating Budget	10-303	181,449	112,645	160,082
Withdrawal From Cap Res-For Local Share	10-307	0	25,487	25,487
Withdrawal From Maint. Reserve	10-310	0	89,500	89,500
Other Financing Sources - Insurance Recovery (Impaired Cap Asset-Superstorm Sandy)	10-5901	45,579	0	0
Actual Revenues (Over)/Under Expenditures		-298,686	0	0
Total Operating Budget		3,836,404	4,330,893	4,391,042
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	0	34,394	34,394
Title II	20-4451-4455	1,673	1,760	1,760
I.D.E.A. Part B (Handicapped)	20-4420-4429	36,348	39,750	39,750
Total Revenues From Federal Sources		38,021	75,904	75,904
Total Grants And Entitlements		38,021	75,904	75,904
Total Revenues/Sources		3,874,425	4,406,797	4,466,946
Total Revenues/Sources Net of Transfers		3,874,425	4,406,797	4,466,946

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,114,786	1,183,749	1,233,672
Special Education - Instruction	11-2XX-100-XXX	59,676	62,257	137,145
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	29,414	40,750	27,723
School-Sponsored Athletics - Instruction	11-402-100-XXX	25,088	33,000	33,690
Summer School	11-422-XXX-XXX	0	27,500	19,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	169,172	352,584	350,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,363	16,893	15,312
Undist. Expenditures - Health Services	11-000-213-XXX	85,475	87,800	89,200
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	117,471	135,000	122,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	69,826	69,500	71,460
<del>Undist. Expenditures - Guidance</del>	<del>11-000-218-XXX</del>	<del>74,563</del>	<del>79,608</del>	<del>80,212</del>
<del>Undist. Expenditures - Child Study Teams</del>	<del>11-000-219-XXX</del>	<del>59,286</del>	<del>62,994</del>	<del>63,375</del>
<del>Undist. Expend.-Improv. Of Inst. Serv.</del>	<del>11-000-221-XXX</del>	<del>28,853</del>	<del>34,500</del>	<del>57,926</del>
<del>Undist. Expend.-Instr. Staff Training Serv.</del>	<del>11-000-223-XXX</del>	<del>15,283</del>	<del>17,500</del>	<del>15,500</del>
<del>Undist. Expend.-Support Serv.-Gen. Admin.</del>	<del>11-000-230-XXX</del>	<del>63,209</del>	<del>56,900</del>	<del>62,100</del>
<del>Undist. Expend.-Support Serv.-School Admin.</del>	<del>11-000-240-XXX</del>	<del>100,000</del>	<del>129,975</del>	<del>105,775</del>
<del>Undist. Expend.- Central Services</del>	<del>11-000-251-XXX</del>	<del>131,745</del>	<del>143,000</del>	<del>146,136</del>
<del>Undist. Expend.-Oper. And Maint. Of Plant Serv.</del>	<del>11-000-26X-XXX</del>	<del>603,953</del>	<del>691,737</del>	<del>682,640</del>
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	67,332	103,384	97,732
Personal Services - Employee Benefits	11-XXX-XXX-2XX	432,733	450,628	461,809
Total Undistributed Expenditures		2,033,264	2,432,003	2,421,677
Total General Current Expense		3,262,228	3,779,259	3,872,907
Capital Expenditures:				
Equipment	12-XXX-XXX-730	80,454	80,000	40,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	493,722	446,149	452,649

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	25,485	25,486
Total Capital Outlay		574,176	551,634	518,135
General Fund Grand Total		3,836,404	4,330,893	4,391,042
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	34,394	34,394
Title II	20-XXX-XXX-XXX	1,673	1,760	1,760
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	36,348	39,750	39,750
Total Federal Projects	20-XXX-XXX-XXX	38,021	75,904	75,904
Total Special Revenue Funds		38,021	75,904	75,904
Total Expenditures/Appropriations		3,874,425	4,406,797	4,466,946
Total Expenditures Net of Transfers		3,874,425	4,406,797	4,466,946

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	294,094	372,727	371,478	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	25,487	25,487	25,487	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	212,000	212,000	212,000	122,500
--Legal Reserve	0	38,604	38,604	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--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	\$18,492	\$18,844	\$18,882	\$20,141	\$20,634
Total Classroom Instruction	\$9,519	\$9,669	\$9,609	\$10,233	\$10,953
Classroom-Salaries and Benefits	\$8,581	\$8,503	\$8,502	\$9,052	\$9,815
Classroom-General Supplies and Textbooks	\$689	\$699	\$676	\$721	\$699
Classroom-Purchased Services	\$249	\$468	\$431	\$460	\$440
Total Support Services	\$2,594	\$3,061	\$2,957	\$3,150	\$3,199
Support Services-Salaries and Benefits	\$1,301	\$1,760	\$1,632	\$1,736	\$1,761
Total Administrative Costs	\$1,810	\$1,974	\$1,940	\$2,087	\$1,967
Administration Salaries and Benefits	\$1,386	\$1,464	\$1,457	\$1,572	\$1,425
Total Operations and Maintenance of Plant	\$4,177	\$3,779	\$3,943	\$4,205	\$4,123
Operations and Maintenance-Salaries and Benefits	\$603	\$184	\$211	\$225	\$204
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$392	\$361	\$433	\$461	\$383
Total Equipment Costs	\$194	\$501	\$455	\$485	\$241
Legal Costs	\$215	\$130	\$85	\$109	\$120
Employee Benefits as a percentage of salaries*	21.98%	28.55%	27.27%	26.97%	25.97%

\*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.

Item	Line Number			Explanation
	300	Rental of Nursery School and CCD on Sundays, occasional rental of fields	40,000	Little ones nursery school, St. Michaels Rental and DSN rental of the softball fields



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Ocean Board of Education - Maintenance Shared Services	0
Food Services	Ocean Board of Education - Food Services Shared Services	0
Social Worker/Psychologist	Oceanport Board of Education - Special Services - Child Study Team Services	0
Recycling	Town Shared Services	0
Superintendent and Assistant Sup.	Superintendent Services - Long Branch Board of Education	0
Transportation Services, including Fuel	Allenhurst Board of Education - Bussing Services	0
Municipal/Public Works	Garbage Pickup	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,967,702
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,969,805,619
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.0999
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,967,702
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,969,805,619
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.0999
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,967,702
(H) Estimated Equalized Valuation (as of 10/01/15)	2,086,507,982
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0943
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,967,702
(K) Estimated Equalized Valuation (as of 10/01/15)	2,086,507,982
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.0943
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NAME=Donato Saponaro

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$124,200
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	06/30/16
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	\$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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not Vested
Contractual Post-Employment Benefit Description of Payout of Vacation days	Nothing Stated in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	no personal days paid 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=Donato Saponaro

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=Michael Salvatore

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$10,000
Full-Time Equivalent (FTE)	0.1
Shared with Another District?	Y
Shared County	25
Shared District	2770
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
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	\$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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No Sick Time given
Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation time given
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal days given
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=Michael Salvatore

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=Pia Lordi

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary & Facilities Manager
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	