

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,225.0	1,225.0	1,047.0
Pupils On Roll Regular Shared-Time	4.0	8.0	0.0
Pupils On Roll Special Ed Full-Time	273.0	279.0	320.0
Pupils On Roll Special Ed Shared-Time	13.0	7.0	0.0
Pupils On Roll SUBTOTAL	1,515.0	1,519.0	1,367.0
Pupils in Private School Placements	31.0	34.0	0.0
Pupils Sent to Other Districts Regular	6.0	4.0	0.0
Pupils Sent to Other Districts Special Ed	6.5	5.0	1.0
Pupils Received	1.0		0.0
Pupils in State Facilities	2.0	1.0	1.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,772,838	4,868,294	4,965,660
Total Tuition	10-1300	55,998	56,544	0
Unrestricted Miscellaneous Revenues	10-1XXX	113,786	0	0
Subtotal - Revenues From Local Sources		4,942,622	4,924,838	4,965,660
Revenues from State Sources:				
School Choice Aid	10-3116	0	9,886	9,886
Categorical Transportation Aid	10-3121	244,350	244,350	244,350
Extraordinary Aid	10-3131	120,567	0	0
Categorical Special Education Aid	10-3132	901,656	901,656	901,656
Equalization Aid	10-3176	16,973,265	16,973,265	16,973,265
Categorical Security Aid	10-3177	535,157	535,157	535,157
Adjustment Aid	10-3178	8,642,285	8,642,285	8,642,285
Parcc Readiness Aid	10-3181		0	14,030
Per Pupil Growth Aid	10-3182		0	14,030
Professional Learning Community Aid	10-3183		0	13,310
Other State Aids	10-3XXX	28,060	28,060	0
Subtotal - Revenues From State Sources		27,445,340	27,334,659	27,347,969
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	307,012	71,731	72,464
ARRA/SEMI Revenue	10-4210	73,090	0	0
Subtotal - Revenues From Federal Sources		380,102	71,731	72,464
Budgeted Fund Balance - Operating Budget	10-303	0	2,069,070	2,134,429
Withdrawal From Maint. Reserve	10-310	400,000	0	0
Withdrawal From Emergency Rsv For Excess	10-312	120,000	0	0
Adjustment For Prior Year Encumbrances		0	404,413	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		778,784	0	0
Total Operating Budget		34,066,848	34,804,711	34,520,522
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	212,421	0	0
Total Revenues From Local Sources	20-1XXX	212,421	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	114,471	0
Preschool Education Aid	20-3218	3,054,720	2,800,160	3,092,904
Other Restricted Entitlements	20-32XX	314,666	0	0
Total Revenues From State Sources		3,369,386	2,914,631	3,092,904
Revenues from Federal Sources:				
Title I	20-4411-4416	1,098,620	1,066,785	853,428
Title II	20-4451-4455	105,904	88,125	70,500
Title III	20-4491-4494	10,357	9,898	20,917
I.D.E.A. Part B (Handicapped)	20-4420-4429	579,918	568,545	467,118
Other	20-4XXX	380,246	0	0
Total Revenues From Federal Sources		2,175,045	1,733,353	1,411,963
Transfers From Operating Budget-Prek (Special Education)	20-5200	63,511	0	140,008
Total Grants And Entitlements		5,820,363	4,647,984	4,644,875
Total Revenues/Sources		39,887,211	39,452,695	39,165,397
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	63,511	0	140,008
Total Revenues/Sources Net of Transfers		39,823,700	39,452,695	39,025,389

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	682,268	1,045,701	1,022,162
Bilingual Education - Instruction	11-240-100-XXX	139,404	275,161	298,424
Summer School	11-422-XXX-XXX	69,441	71,169	75,010
Community Services Programs/Operations	11-800-330-XXX	0	35,000	35,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,509,963	2,761,401	2,598,944
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	194,162	188,813	214,072
Undist. Expenditures - Health Services	11-000-213-XXX	102,720	91,189	109,538
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	597,532	639,655	612,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	228,961	287,957	309,373
Undist. Expenditures - Guidance	11-000-218-XXX	200,340	219,345	227,909
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,224,030	1,258,646	1,229,408
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	899,472	695,628	602,977
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	892,583	1,065,212	1,089,222
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	53,600	44,350	70,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	653,703	794,142	572,155
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	0	6,765	2,700
Undist. Expend. - Central Services	11-000-251-XXX	348,890	363,054	367,596
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	77,510	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,062,276	3,339,151	3,468,176
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,285,623	1,254,381	1,205,964
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,463,135	1,933,657	1,983,330
Undistributed Expenditures-Food Services	11-000-310-930	233,328	220,856	0
Total Undistributed Expenditures		14,027,828	15,164,202	14,663,614
Increase In Maintenance Reserve	10-606	500,000	0	0
Total General Current Expense		15,418,941	16,591,233	16,094,210

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	660,938	265,913	103,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	803,101	161,053	0
Total Capital Outlay		1,464,039	426,966	103,000
General Fund Contribution To SBB	10-000-520-930	17,183,868	17,786,512	18,323,312
General Fund Grand Total		34,066,848	34,804,711	34,520,522
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	212,421	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	1,619,614	1,568,999	1,585,185
Support Services	20-218-200-XXX	1,474,384	1,345,632	1,590,727
Fac Acquisition And Constr. Services	20-218-400-XXX	24,233	0	57,000
Total Preschool Education Aid	20-218-XXX-XXX	3,118,231	2,914,631	3,232,912
Other State Projects:				
Other	20-XXX-XXX-XXX	314,666	0	0
Total Other State Projects		314,666	0	0
Total State Projects	20-XXX-XXX-XXX	3,432,897	2,914,631	3,232,912
Federal Projects:				
Title I	20-XXX-XXX-XXX	401,829	459,491	203,428
Title II	20-XXX-XXX-XXX	105,904	88,125	70,500
Title III	20-XXX-XXX-XXX	10,357	9,898	20,917
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	579,918	568,545	467,118
Other	20-XXX-XXX-XXX	380,246	0	0
Contribution To SBB - Other Federal Projects	20-XXX-520-930	696,791	607,294	650,000
Total Federal Projects	20-XXX-XXX-XXX	2,175,045	1,733,353	1,411,963
Total Special Revenue Funds		5,820,363	4,647,984	4,644,875
Total Expenditures/Appropriations		39,887,211	39,452,695	39,165,397
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	63,511	0	140,008
Total Expenditures Net of Transfers		39,823,700	39,452,695	39,025,389

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	2,904,693	1,713,665	671,904	671,904
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	400,000	500,000	500,000	500,000
--Legal Reserve	3,237,622	3,281,738	2,134,429	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	130,000	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	\$22,406	\$21,306	\$23,688	\$22,323	\$24,866
Total Classroom Instruction	\$12,479	\$11,819	\$13,135	\$12,344	\$13,877
Classroom-Salaries and Benefits	\$11,789	\$11,195	\$12,120	\$11,209	\$12,475
Classroom-General Supplies and Textbooks	\$477	\$375	\$643	\$608	\$613
Classroom-Purchased Services	\$213	\$249	\$371	\$527	\$789
Total Support Services	\$4,923	\$5,081	\$5,795	\$5,153	\$5,850
Support Services-Salaries and Benefits	\$4,074	\$4,214	\$4,641	\$4,224	\$4,827
Total Administrative Costs	\$1,742	\$1,631	\$1,688	\$1,811	\$1,795
Administration Salaries and Benefits	\$1,350	\$1,278	\$1,396	\$1,338	\$1,472
Total Operations and Maintenance of Plant	\$2,559	\$2,055	\$2,351	\$2,227	\$2,559
Operations and Maintenance-Salaries and Benefits	\$85	\$52	\$11	\$70	\$79
Board Contribution to Food Services	\$111	\$156	\$0	\$146	\$0
Total Extracurricular Costs	\$592	\$563	\$695	\$619	\$760
Total Equipment Costs	\$721	\$457	\$103	\$176	\$213
Legal Costs	\$20	\$45	\$34	\$43	\$26
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$351	\$465	\$433	\$402	\$475
Employee Benefits as a percentage of salaries*	25.67%	24.21%	25.69%	25.12%	23.23%

*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.

Advertised Blended Resource SBB
Statement

BUDGET CATEGORY	2014-15	2015-16	2016-17
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	17,183,868	17,786,512	18,323,312
Restricted State Entitlements (15-3200)	0	0	0
Restricted Federal Entitlements (15-44XX)	696,791	607,294	650,000
Total SBB Resources	17,880,659	18,393,806	18,973,312
Appropriations:			
Instruction (15-XXX-100-XXX)	12,704,034	13,080,391	13,798,905
Support Services (15-XXX-2XX-XXX)	5,176,625	5,313,415	5,043,445
Equipment (15-XXX-XXX-73X)	0	0	130,962
Total SBB Appropriations	17,880,659	18,393,806	18,973,312

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	District provides grass cutting to Borough as well as annual waxing of some Borough-owned buildings	0
Recycling	Joint garbage/recycling through Borough of Keansburg	0
Transportation Services, including Fuel	Purchase fuel from Borough of Keansburg	0
Transportation Services, including Fuel	Utilize MOESC and jointures for transportation when appropriate	0
Purchasing	Purchase goods through multiple cooperatives -- ACES, ACT, MRESC, HCESC, State contracts, NJPA	0
Municipal/Public Works	Public works trims some trees & brush around the district grounds	0
Technology Services	District provides staff and excess tech equipment to Borough	0
Insurance Coverages and Benefits	Joint insurance fund for P&C through MOCSSIF	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,916,976
(B) Estimated Net Taxable Valuation (as of 10/01/15)	479,298,696
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.0259
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,916,976
(E) Estimated Net Taxable Valuation (as of 10/01/15)	479,298,696
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.0259

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,916,976
(H) Estimated Equalized Valuation (as of 10/01/15)	529,389,379
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9288
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,916,976
(K) Estimated Equalized Valuation (as of 10/01/15)	529,389,379
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.9288

NAME=COREY LOWELL

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$142,578
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	240
Contracted Number of Annual Vacation Days	20
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,776
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,091
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	NOT APPLICABLE
Contractual Post-Employment Benefit Description of Payout of Vacation days	UPON SEPARATION
Contractual Post-Employment Benefit Description of Payout of Personal days	NOT APPLICABLE
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=COREY LOWELL

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	NOT APPLICABLE
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	NOT APPLICABLE
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	NOT APPLICABLE
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=GERALD NORTH

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$156,848
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	07/01/12
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	28
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	1
Description of Other Contracted Non-Working Days	EMERGENCY PERSONAL
Total Allowances Amount	\$4,290
Total Bonuses Amount	\$23,051
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,099
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	Upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
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=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	Not applicable
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not applicable
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not applicable
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	