

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	210	201	219
Pupils On Roll - Special Full-Time	32	29	31
Subtotal - Pupils On Roll	242	230	250
Private School Placements	1	0	0
Pupils Sent to Other Districts-Reg Prog	13	0	0
Pupils Sent to Other Dists-Spec Ed Prog	3	5	3
Pupils Received	0	15	18

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,530,670	5,641,280	5,754,105
Total Tuition	10-1300	35,537	10,000	44,000
Unrestricted Miscellaneous Revenues	10-1XXX	33,270	1,000	2,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	20	10
Interest Earned On Maintenance Reserve	10-1XXX	0	150	100
Interest Earned On Capital Reserve Funds	10-1XXX	625	678	350
Other Restricted Miscellaneous Revenues	10-1XXX	3,732	0	0
Subtotal - Revenues From Local Sources		5,603,834	5,653,128	5,800,565
Revenues from State Sources:				
School Choice Aid	10-3116	377,177	445,284	556,605
Categorical Transportation Aid	10-3121	70,521	68,851	68,851
Extraordinary Aid	10-3131	2,572	0	0
Categorical Special Education Aid	10-3132	117,734	119,540	119,540
Categorical Security Aid	10-3177	24,120	23,138	23,138
Other State Aids	10-3XXX	522	0	4,500
Subtotal - Revenues From State Sources		592,646	656,813	772,634
Budgeted Fund Balance - Operating Budget	10-303	0	0	324,420
Withdrawal From Cap Res-For Local Share	10-307	0	0	498,890
Adjustment For Prior Year Encumbrances		0	97,967	0
Actual Revenues (Over)/Under Expenditures		-578,437	0	0
Total Operating Budget		5,618,043	6,407,908	7,396,509
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	417	0	0
Total Revenues From Local Sources	20-1XXX	417	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	34	0	0
Total Revenues From State Sources		34	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	34,483	26,402	22,442
Title II	20-4451-4455	17,549	18,182	15,455
I.D.E.A. Part B (Handicapped)	20-4420-4429	84,532	72,948	62,006
Total Revenues From Federal Sources		136,564	117,532	99,903
Total Grants And Entitlements		137,015	117,532	99,903
Total Revenues/Sources		5,755,058	6,525,440	7,496,412
Total Revenues/Sources Net of Transfers		5,755,058	6,525,440	7,496,412

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,051,286	2,209,296	2,410,213
Special Education - Instruction	11-2XX-100-XXX	141,166	138,602	87,954
Basic Skills/Remedial - Instruction	11-230-100-XXX	107,356	151,032	145,458
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,015	3,985	2,500
Community Services Programs/Operations	11-800-330-XXX	0	6,000	6,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	103,928	111,280	125,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	35,824	42,000	29,686
Undist. Expenditures - Health Services	11-000-213-XXX	130,937	107,267	154,514
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	92,688	108,170	110,532
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	120,422	170,000	134,647
Undist. Expenditures - Guidance	11-000-218-XXX	61,735	67,479	76,512
Undist. Expenditures - Child Study Teams	11-000-219-XXX	128,907	154,337	129,344
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	77,018	35,900	96,822
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	6,404	6,500	11,800
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,838	24,825	30,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	150,167	254,609	148,168
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	108,662	115,085	80,907
Undist. Expend. - Central Services	11-000-251-XXX	76,643	135,327	145,383
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	2,500	3,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	583,622	783,403	893,804
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	370,660	391,940	417,093
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,202,938	1,351,163	1,278,962
Undistributed Expenditures-Food Services	11-000-310-930	17,686	27,500	35,000
Total Undistributed Expenditures		3,279,079	3,889,285	3,901,174
Interest Earned On Maintenance Reserve	10-606	0	150	100
Interest Earned On Current Expense Emergency Res	10-607	0	20	10

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total General Current Expense		5,579,902	6,398,370	6,553,409
Capital Expenditures:				
Equipment	12-XXX-XXX-730	32,395	0	35,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	5,746	8,860	308,860
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	498,890
Interest Deposit To Capital Reserve	10-604	0	678	350
Total Capital Outlay		38,141	9,538	843,100
General Fund Grand Total		5,618,043	6,407,908	7,396,509
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	417	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	34	0	0
Total Other State Projects		34	0	0
Total State Projects	20-XXX-XXX-XXX	34	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,483	26,402	22,442
Title II	20-XXX-XXX-XXX	17,549	18,182	15,455
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,532	72,948	62,006
Total Federal Projects	20-XXX-XXX-XXX	136,564	117,532	99,903
Total Special Revenue Funds		137,015	117,532	99,903
Total Expenditures/Appropriations		5,755,058	6,525,440	7,496,412
Total Expenditures Net of Transfers		5,755,058	6,525,440	7,496,412

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	265,908	253,094	253,094	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	933,408	1,284,033	1,284,711	786,171
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	300,000	300,000	300,150	300,250
--Legal Reserve	65,610	321,326	321,326	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,000	50,000	50,020	50,030
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	\$21,508	\$20,686	\$22,754	\$25,630	\$24,045
Total Classroom Instruction	\$12,388	\$12,264	\$12,782	\$14,391	\$13,723
Classroom-Salaries and Benefits	\$11,641	\$11,248	\$11,411	\$12,647	\$12,119
Classroom-General Supplies and Textbooks	\$530	\$698	\$897	\$1,214	\$1,084
Classroom-Purchased Services	\$216	\$319	\$474	\$530	\$520
Total Support Services	\$3,874	\$3,581	\$3,986	\$4,166	\$3,950
Support Services-Salaries and Benefits	\$3,659	\$3,387	\$3,628	\$3,769	\$3,289
Total Administrative Costs	\$1,829	\$1,685	\$1,839	\$2,690	\$1,883
Administration Salaries and Benefits	\$1,270	\$1,242	\$1,350	\$1,732	\$1,437
Total Operations and Maintenance of Plant	\$3,088	\$2,736	\$3,679	\$3,846	\$4,031
Operations and Maintenance-Salaries and Benefits	\$1,624	\$1,418	\$1,629	\$1,579	\$1,755
Board Contribution to Food Services	\$0	\$72	\$109	\$120	\$140
Total Extracurricular Costs	\$0	\$6	\$14	\$24	\$14
Total Equipment Costs	\$79	\$131	\$0	\$0	\$140
Legal Costs	\$294	\$213	\$158	\$518	\$160
Employee Benefits as a percentage of salaries*	32.93%	35.48%	38.81%	38.67%	35.10%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Food Services	Stafford Twp. BOE/Long Beach Island BOE food service vendor shared agreement	0.00
Recycling	With the Boroughs of Surf City and Ship Bottom	0.00
Banking	Shared RFP with other Ocean County school districts	0.00
Purchasing	Cooperative purchasing wwith MRESC for a variety items	0.00
Purchasing	ACT for long distance and regular	0.00
Purchasing	Electric and gas through ACES	0.00
Municipal/Public Works	Surf City for snow removal and trash removal; Ship Bottom for snow removal.	0.00

BARNEGAT LIGHT BOROUGH	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	443,753
(B) Estimated Net Taxable Valuation (as of 10/01/13)	996,298,077
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.0445
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	443,753
(E) Estimated Net Taxable Valuation (as of 10/01/13)	996,298,077
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.0445

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	443,753
(H) Estimated Equalized Valuation (as of 03/19/14)	1,034,906,876
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0429
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	443,753
(K) Estimated Equalized Valuation (as of 03/19/14)	1,034,906,876
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.0429

HARVEY CEDARS BOROUGH	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	537,868
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,235,925,523
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.0435
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	537,868
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,235,925,523

(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.0435

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	537,868
(H) Estimated Equalized Valuation (as of 03/19/14)	1,254,193,424
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0429
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	537,868
(K) Estimated Equalized Valuation (as of 03/19/14)	1,254,193,424
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.0429

LONG BEACH TOWNSHIP	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,525,532
(B) Estimated Net Taxable Valuation (as of 10/01/13)	7,579,102,982
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.0465
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,525,531
(E) Estimated Net Taxable Valuation (as of 10/01/13)	7,579,102,982
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.0465

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,525,532
(H) Estimated Equalized Valuation (as of 03/19/14)	8,220,488,655
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0429
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,525,531
(K) Estimated Equalized Valuation (as of 03/19/14)	8,220,488,655

(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.0429

SHIP BOTTOM BOROUGH	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	533,495
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,104,568,506
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.0483
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	533,495
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,104,568,506
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.0483

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	533,495
(H) Estimated Equalized Valuation (as of 03/19/14)	1,244,435,538
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0429
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	533,495
(K) Estimated Equalized Valuation (as of 03/19/14)	1,244,435,538
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.0429

SURF CITY BOROUGH	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	713,458
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,547,468,230
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.0461
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	

(D) Total School Levy	713,458
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,547,468,230
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.0461

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	713,458
(H) Estimated Equalized Valuation (as of 03/19/14)	1,663,925,637
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0429
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	713,458
(K) Estimated Equalized Valuation (as of 03/19/14)	1,663,925,637
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.0429

NAME=Karen McKeon

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$125,000
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	08/01/11
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	14
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	Weekends, holidays
Total Allowances Amount	400
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	\$125,000/260 x 22 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$125,000/260 x 27 days
Contractual Post-Employment Benefit Description of Payout of Personal days	\$125,000/260 x 3 days
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 McKeon

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	6000
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	Merit Pay
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=Steven Moran

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Business Administrator
Base Annual Salary Amount	\$90,000
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	01/14/14
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	7
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105

NAME=Steven Moran

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Weekend, holidays
Total Allowances Amount	400
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	3462
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$90,000/260 x 10 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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	