

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,723.0	1,732.0	1,551.0
Pupils On Roll Special Ed Full-Time	382.0	400.0	457.0
Pupils On Roll SUBTOTAL	2,105.0	2,132.0	2,008.0
Pupils in Private School Placements	8.0	7.0	0.0
Pupils Sent to Other Districts Regular	0.0	4.0	0.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	0.0
Pupils Received	52.0	55.0	0.0
Pupils in State Facilities	2.0		0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	26,708,133	28,025,975	28,025,975
Total Tuition	10-1300	205,149	40,000	40,000
Unrestricted Miscellaneous Revenues	10-1XXX	308,811	285,560	296,921
Interest Earned On Current Expense Emergency Res	10-1XXX	346	150	250
Interest Earned On Maintenance Reserve	10-1XXX	1,452	700	800
Interest Earned On Capital Reserve Funds	10-1XXX	1,776	600	600
Subtotal - Revenues From Local Sources		27,225,667	28,352,985	28,364,546
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	786,353	788,553	788,553
Extraordinary Aid	10-3131	86,059	0	0
Categorical Special Education Aid	10-3132	1,132,766	1,152,934	1,152,934
Categorical Security Aid	10-3177	295,958	298,476	298,476
Adjustment Aid	10-3178	72,495	71,463	71,463
Parcc Readiness Aid	10-3181	0	21,150	21,150
Per Pupil Growth Aid	10-3182	0	21,150	21,150
Professional Learning Community Aid	10-3183	0	20,830	20,830
Other State Aids	10-3XXX	51,174	0	0
Subtotal - Revenues From State Sources		2,424,805	2,374,556	2,374,556
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	106,855	55,761	54,982
ARRA/SEMI Revenue	10-4210	0	1,443	0
Subtotal - Revenues From Federal Sources		106,855	57,204	54,982
Budgeted Fund Balance - Operating Budget	10-303	0	1,338,040	1,314,300
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	430,000
Withdrawal From Maint. Reserve	10-310	0	0	600,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Adjustment For Prior Year Encumbrances		0	768,094	0
Actual Revenues (Over)/Under Expenditures		516,680	0	0
Total Operating Budget		30,274,007	32,890,879	33,138,384
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	13,731	83,798	0
Total Revenues From Local Sources	20-1XXX	13,731	83,798	0
Revenues from Federal Sources:				
Title I	20-4411-4416	224,118	271,860	211,500
Title II	20-4451-4455	56,913	53,209	42,487
I.D.E.A. Part B (Handicapped)	20-4420-4429	485,571	468,564	355,094
Preschool Development Expansion Grant	20-4527	0	655,877	635,329
Other	20-4XXX	542,721	0	19,757
Total Revenues From Federal Sources		1,309,323	1,449,510	1,264,167
Total Grants And Entitlements		1,323,054	1,533,308	1,264,167
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,924,600	1,930,900	1,945,225
Total Revenues From Local Sources		1,924,600	1,930,900	1,945,225
Total Local Repayment Of Debt		1,924,600	1,930,900	1,945,225
Total Repayment Of Debt		1,924,600	1,930,900	1,945,225
Total Revenues/Sources		33,521,661	36,355,087	36,347,776
Total Revenues/Sources Net of Transfers		33,521,661	36,355,087	36,347,776

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,671,751	8,159,860	8,270,506
Special Education - Instruction	11-2XX-100-XXX	3,257,346	3,535,012	3,584,904
Basic Skills/Remedial - Instruction	11-230-100-XXX	901,051	985,826	1,040,563
Bilingual Education - Instruction	11-240-100-XXX	69,147	72,066	75,058
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	47,138	54,063	54,466
Before/After School Programs	11-421-XXX-XXX	27,222	28,490	28,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	121,422	204,235	99,852
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,300	74,047	90,538
Undist. Expenditures - Health Services	11-000-213-XXX	288,763	288,685	283,930
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	629,725	634,927	658,011
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	344,296	342,947	374,131
Undist. Expenditures - Guidance	11-000-218-XXX	297,159	314,589	326,176
Undist. Expenditures - Child Study Teams	11-000-219-XXX	777,763	785,430	811,670
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	47,211	46,013	48,594
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	378,654	394,454	404,567
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	21,172	49,875	31,150
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	717,932	904,267	850,084
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,398,015	1,506,476	1,271,111
Undist. Expend. - Central Services	11-000-251-XXX	408,364	411,281	420,253
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	292,674	412,963	347,939
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,875,250	3,436,476	3,262,877
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,698,304	1,775,578	1,774,875
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,907,982	7,839,381	8,112,258
Total Undistributed Expenditures		17,206,986	19,421,624	19,168,016
Interest Earned On Maintenance Reserve	10-606	0	700	800
Interest Earned On Current Expense Emergency Res	10-607	0	150	250

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		29,180,641	32,257,791	32,222,863
Capital Expenditures:				
Equipment	12-XXX-XXX-730	974,945	514,067	366,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	118,421	118,421	548,421
Interest Deposit To Capital Reserve	10-604	0	600	600
Total Capital Outlay		1,093,366	633,088	915,521
General Fund Grand Total		30,274,007	32,890,879	33,138,384
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	13,731	83,798	0
Preschool Expansion Grant Instruction	20-220-100-XXX	0	223,976	241,437
Preschool Expansion Grant Support Services	20-220-200-XXX	0	431,901	393,892
Preschool Expansion Grant	20-220-XXX-XXX	0	655,877	635,329
Federal Projects:				
Title I	20-XXX-XXX-XXX	224,118	271,860	211,500
Title II	20-XXX-XXX-XXX	56,913	53,209	42,487
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	485,571	468,564	355,094
Other	20-XXX-XXX-XXX	542,721	0	19,757
Total Federal Projects	20-XXX-XXX-XXX	1,309,323	1,449,510	1,264,167
Total Special Revenue Funds		1,323,054	1,533,308	1,264,167
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,924,600	1,930,900	1,945,225
Total Debt Service Funds		1,924,600	1,930,900	1,945,225
Total Expenditures/Appropriations		33,521,661	36,355,087	36,347,776
Total Expenditures Net of Transfers		33,521,661	36,355,087	36,347,776

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	651,134	700,413	600,413	600,413
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,526,877	1,128,653	1,129,253	699,853
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,159,953	1,761,269	2,261,969	1,662,769
--Legal Reserve	3,013,835	2,652,340	1,314,300	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	262,583	262,930	263,080	263,330
--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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,655	\$12,861	\$14,549	\$14,194	\$15,106
Total Classroom Instruction	\$7,411	\$7,547	\$8,490	\$8,192	\$8,928
Classroom-Salaries and Benefits	\$6,988	\$7,034	\$7,971	\$7,612	\$8,380
Classroom-General Supplies and Textbooks	\$398	\$490	\$468	\$535	\$497
Classroom-Purchased Services	\$25	\$23	\$50	\$46	\$51
Total Support Services	\$1,712	\$1,770	\$1,916	\$1,891	\$2,075
Support Services-Salaries and Benefits	\$1,607	\$1,667	\$1,839	\$1,789	\$1,934
Total Administrative Costs	\$1,707	\$1,709	\$1,940	\$1,986	\$1,909
Administration Salaries and Benefits	\$1,425	\$1,426	\$1,614	\$1,646	\$1,632
Total Operations and Maintenance of Plant	\$1,619	\$1,593	\$1,908	\$1,861	\$1,897
Operations and Maintenance-Salaries and Benefits	\$820	\$872	\$902	\$864	\$930
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$19	\$30	\$36	\$35	\$38
Total Equipment Costs	\$282	\$459	\$103	\$241	\$183
Legal Costs	\$13	\$17	\$20	\$10	\$10
Employee Benefits as a percentage of salaries*	34.84%	38.01%	44.91%	40.59%	41.42%

*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 2016-17 revised appropriations and the 2017-18 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)
Staffing - Other	Provide Courier to Central Regional School District	0
Transportation Services, including Fuel	Purchase Fuel from Twp of Berkeley	0
Transportation Services, including Fuel	Transportation Jointures with Central Regional and MOESC	0
Transportation Services, including Fuel	Provide Bus Maintenance to Central Regional School District	0
Purchasing	Utilize ACES, ACT, EDS, MRESC, WSCA, etc	0
Municipal/Public Works	Contract with Police Dept for Police in Bldgs every day at reduced rate.	0
Professional Staff Development	Conduct Tech Expo for all Ocean County staff annually	0
Insurance Coverages and Benefits	Utilize NJSIG	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	28,025,975
(B) Estimated Net Taxable Valuation (as of 12/31/16)	5,107,714,648
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.5487
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	29,971,200
(E) Estimated Net Taxable Valuation (as of 12/31/16)	5,107,714,648
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.5868

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	28,025,975
(H) Estimated Equalized Valuation (as of 10/01/16)	5,286,358,469
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5302
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	29,971,200
(K) Estimated Equalized Valuation (as of 10/01/16)	5,286,358,469
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.5670

NAME=James Roselli

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
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	\$4,000
Total Bonuses Amount	\$23,235
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid for earned days upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Paid for earned days upon retirement
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=James Roselli

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=Jeffrey Zito

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$140,000
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	15
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	\$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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid for earned days upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Paid for earned days upon retirement
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=Jeffrey Zito

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=Laura Gingerelli

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$145,750
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	27
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	6
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	\$3,500
Total Bonuses Amount	\$5,900
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid for earned days upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Paid for earned days upon retirement
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=Laura Gingerelli

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	