

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	148.0	155.0	159.0
Pupils On Roll - Special Full-Time	0.0	2.0	2.0
Subtotal - Pupils On Roll	148.0	157.0	161.0
Private School Placements	4.0	2.0	0.0
Pupils Sent to Contracted Preschool Prog	0.0	0.0	1.0
Pupils Sent to Other Districts-Reg Prog	6.0	6.0	11.0
Pupils Sent to Other Dists-Spec Ed Prog	0.0	0.0	2.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 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	102,529	115,000	115,000
Subtotal - Revenues From Local Sources		2,070,231	2,082,702	2,082,702
Revenues from State Sources:				
School Choice Aid	10-3116	1,769,320	1,961,388	1,823,085
Categorical Transportation Aid	10-3121	32,079	32,118	32,118
Extraordinary Aid	10-3131	15,542	13,498	13,498
Categorical Special Education Aid	10-3132	39,484	38,413	38,413
Categorical Security Aid	10-3177	4,352	5,384	5,384
Other State Aids	10-3XXX	38,595	91,117	234,860
Subtotal - Revenues From State Sources		1,899,372	2,141,918	2,147,358
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	181,449	181,449
Withdrawal From Maint. Reserve	10-310	0	25,485	25,487
Withdrawal From Maint. Reserve	10-310	0	162,000	172,000
Actual Revenues (Over)/Under Expenditures		-213,348	0	0
Total Operating Budget		3,756,255	4,593,554	4,608,996
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	1,571	1,669	1,669
I.D.E.A. Part B (Handicapped)	20-4420-4429	33,508	35,154	35,154
Total Revenues From Federal Sources		35,079	36,823	36,823
Total Grants And Entitlements		35,079	36,823	36,823
Total Revenues/Sources		3,791,334	4,630,377	4,645,819
Total Revenues/Sources Net of Transfers		3,791,334	4,630,377	4,645,819

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,048,621	1,078,780	1,146,593
Special Education - Instruction	11-2XX-100-XXX	32,043	53,748	59,882
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,691	35,500	32,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	25,175	24,500	23,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	228,720	358,618	370,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,472	15,770	16,322
Undist. Expenditures - Health Services	11-000-213-XXX	82,008	86,998	89,911
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	126,017	145,000	135,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	33,848	55,404	66,617
Undist. Expenditures - Guidance	11-000-218-XXX	13,472	48,131	73,372
Undist. Expenditures - Child Study Teams	11-000-219-XXX	52,305	63,000	58,980
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	743	5,000	22,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,503	20,000	12,056
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	135,435	141,869	49,250
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	0	0	100,000
Undist. Expend. - Central Services	11-000-251-XXX	120,523	127,000	118,750
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	636,585	685,500	651,500
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	96,586	132,000	120,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	261,061	411,602	469,129
Total Undistributed Expenditures		1,811,278	2,295,892	2,353,387
Total General Current Expense		2,942,808	3,488,420	3,615,362
Capital Expenditures:				
Equipment	12-XXX-XXX-730	19,119	15,200	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	794,328	1,064,449	968,149
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	25,485	25,485

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Capital Outlay		813,447	1,105,134	993,634
General Fund Grand Total		3,756,255	4,593,554	4,608,996
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	1,571	1,669	1,669
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	33,508	35,154	35,154
Total Federal Projects	20-XXX-XXX-XXX	35,079	36,823	36,823
Total Special Revenue Funds		35,079	36,823	36,823
Total Expenditures/Appropriations		3,791,334	4,630,377	4,645,819
Total Expenditures Net of Transfers		3,791,334	4,630,377	4,645,819

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	175,159	388,507	431,449	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	40,000
--Legal Reserve	0	0	0	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	\$22,157	\$17,517	\$17,450	\$19,094	\$19,409
Total Classroom Instruction	\$10,595	\$8,895	\$8,521	\$9,558	\$10,106
Classroom-Salaries and Benefits	\$8,730	\$7,774	\$7,491	\$8,634	\$9,156
Classroom-General Supplies and Textbooks	\$1,637	\$853	\$766	\$670	\$686
Classroom-Purchased Services	\$228	\$268	\$265	\$254	\$264
Total Support Services	\$2,622	\$2,250	\$2,650	\$2,905	\$3,091
Support Services-Salaries and Benefits	\$1,079	\$931	\$1,172	\$1,371	\$1,757
Total Administrative Costs	\$2,020	\$1,752	\$1,655	\$1,824	\$1,786
Administration Salaries and Benefits	\$1,620	\$1,417	\$1,336	\$1,431	\$1,468
Total Operations and Maintenance of Plant	\$6,354	\$4,274	\$4,253	\$4,408	\$4,062
Operations and Maintenance-Salaries and Benefits	\$631	\$516	\$497	\$532	\$183
Board Contribution to Food Services	\$16	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$550	\$346	\$371	\$399	\$364
Total Equipment Costs	\$440	\$128	\$47	\$97	\$0
Legal Costs	\$72	\$70	\$53	\$105	\$78
Employee Benefits as a percentage of salaries*	23.44%	19.24%	30.43%	27.40%	29.49%

*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.

Unusual Revenues and Appropriations
Summary Detail

Item	Line Number	Source	Amount	Explanation
1	100	Town Tax Levy	1,967,702	Same since 2011 2012 School year
1	300	Rentals for Building and Field Usage	115,000	Camp Ora, St. Michaels, Ocean Little league, Ocean lacross, DNS and Little Ones Nursery.
			2,082,702	

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Ocean Township Board of Ed	0
Social Worker/Psychologist	Oceanport Board of Ed	0
Recycling	Deal Boro	0
Others	Ocean Township Board of Ed	0
Transportation Services, including Fuel	Ocean and Deal BOE's Share Bussing for Vocational Students	0
Municipal/Public Works	Deal Boro	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,967,702
(B) Estimated Net Taxable Valuation (as of 02/28/14)	1,826,845,500
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.1077
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,967,702
(E) Estimated Net Taxable Valuation (as of 02/28/14)	1,826,845,500
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.1077

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,967,702
(H) Estimated Equalized Valuation (as of 10/01/13)	2,138,199,337
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0920
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,967,702
(K) Estimated Equalized Valuation (as of 10/01/13)	2,138,199,337
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.0920

NAME=Dr. Anthony Moro

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$157,200
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	07/01/13
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	
Total Allowances Amount	\$5,000
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	\$72,161
Contractual Post-Employment Benefit Description of Payout of Sick days	Sicktime pay out retirement \$60.00 per day 198 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	100 Days capped - 604.61 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	no personal 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=Dr. Anthony Moro

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 Sec & Facilities Mg
Base Annual Salary Amount	\$102,989
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	07/01/13
End Date of Contract	06/30/14
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

NAME=Pia Lordi

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$995
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	\$19,805
Contractual Post-Employment Benefit Description of Payout of Sick days	Not Vested to be Paid out for Sick
Contractual Post-Employment Benefit Description of Payout of Vacation days	50 Days capped not used vacation
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	