

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,082.0	1,039.0	1,005.0
On Roll Regular Shared-Time	36.0	35.0	0.0
On Roll Special Ed Full-Time	218.0	230.0	236.0
On Roll Special Ed Shared-Time	34.0	16.0	0.0
On Roll Subtotal	1,370.0	1,320.0	1,241.0
In Private School Placements	6.0	4.0	3.0
Sent to Other Districts Special Ed	5.0	5.0	6.0
Received	61.0	71.0	0.0

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,103,947	11,444,162	11,967,081
	Total Tuition	10-1300	300,251	250,000	140,000
	Unrestricted Miscellaneous Revenues	10-1XXX	89,317	150,000	125,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		11,493,515	11,844,163	12,232,082
General Fund Revenues from State Sources	School Choice Aid	10-3116	246,468	344,110	208,326
	Categorical Transportation Aid	10-3121	130,266	0	0
	Extraordinary Aid	10-3131	109,741	0	0
	Categorical Special Education Aid	10-3132	975,623	975,623	975,623
	Equalization Aid	10-3176	10,042,670	10,042,670	9,373,592
	Categorical Security Aid	10-3177	125,293	23,602	23,602
	Adjustment Aid	10-3178	7,144	0	0
	PARCC Readiness Aid	10-3181	14,395	0	0
	Per Pupil Growth Aid	10-3182	14,395	0	0
	Professional Learning Community Aid	10-3183	13,080	0	0
	Other State Aids	10-3XXX	6,090	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	3,465	0	0
	Total Revenues from State Sources		11,688,630	11,386,005	10,581,143
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	1,007,626	1,000,000	980,000
	Medicaid Reimbursement	10-4200	42,197	41,441	54,813
	Total Revenues from Federal Sources		1,049,823	1,041,441	1,034,813
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	100,000	300,000
	Withdrawal from Capital Reserve for Local Share	10-307	40,000	0	0
	Withdrawal from Impact Aid Reserve (General)	10-318	732,094	740,441	0
	Transfers from Other Funds	10-5200	43,039	0	0
	Adjustment for Prior Year Encumbrances		0	9,933	0
	Actual Revenues (Over)/Under Expenditures		447,033	0	0
General Fund Revenues	Total Operating Budget		25,494,134	25,121,983	24,148,038

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	10,404	10,527	0
	Total Revenues from Local Sources	20-1XXX	10,404	10,527	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	224,378	257,952	206,000
	Title II	20-4451-4455	45,108	62,626	50,100
	Title III	20-4491-4494	28,283	3,824	3,050
	I.D.E.A. Part B (Handicapped)	20-4420-4429	326,837	316,860	251,270
	Total Revenues from Federal Sources		624,606	641,262	510,420
Special Revenue Fund Revenues	Total Grants and Entitlements		635,010	651,789	510,420
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,579,091	1,578,172	547,131
	Total Revenues from Local Sources		1,579,091	1,578,172	547,131
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	851,665	855,035	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		2,430,756	2,433,207	547,132
Debt Service Fund Revenues	Total Repayment of Debt		2,430,756	2,433,207	547,132
All Fund Revenues	Total Revenues/Sources		28,559,900	28,206,979	25,205,590
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		28,559,900	28,206,979	25,205,590

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,257,754	6,957,293	6,663,527
	Special Education-Instruction	11-2XX-100-XXX	2,965,872	2,952,193	3,019,800
	Basic Skills/Remedial-Instruction	11-230-100-XXX	702,799	625,920	637,861
	Bilingual Education-Instruction	11-240-100-XXX	95,294	93,148	96,704
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	149,846	176,662	186,285
	School-Sponsored Athletics-Instruction	11-402-100-XXX	735,393	725,593	710,457
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	403,195	310,831	420,893
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	95,685	99,098	86,041
	Undistributed Expenditures-Health Services	11-000-213-XXX	304,809	302,093	235,928
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	524,494	533,633	529,400
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	181,631	242,529	275,012
	Undistributed Expenditures-Guidance	11-000-218-XXX	629,896	650,799	683,191
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	624,045	606,073	497,723
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	289,664	278,602	195,609
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	147,683	143,381	149,645
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	231,305	238,608	162,262
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	471,806	458,476	456,103
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,125,046	1,155,401	1,025,863
	Undistributed Expenditures-Central Services	11-000-251-XXX	368,802	368,208	373,706
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	58,461	46,345	98,405
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,209,967	2,335,921	2,313,040
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,331,815	1,294,428	1,281,051
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,117,375	4,269,712	3,978,860
	Total Undistributed Expenditures			13,115,679	13,334,138
General Fund Current Expenses	Total General Current Expense		25,022,637	24,864,947	24,077,366

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	69,357	13,100	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	402,140	243,935	70,671
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		471,497	257,036	70,672
General Fund Expenses and Transfers	General Fund Grand Total		25,494,134	25,121,983	24,148,038
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	10,404	10,527	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	224,378	257,952	206,000
	Title II	20-XXX-XXX-XXX	45,108	62,626	50,100
	Title III	20-XXX-XXX-XXX	28,283	3,824	3,050
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	326,837	316,860	251,270
	Total Federal Projects	20-XXX-XXX-XXX	624,606	641,262	510,420
Special Revenue Fund Expenses	Total Special Revenue Funds		635,010	651,789	510,420
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,430,756	2,433,207	547,132
	Total Debt Service Funds		2,430,756	2,433,207	547,132
All Fund Expenses	Total Expenditures/Appropriations		28,559,900	28,206,979	25,205,590
Expenses Net of Transfers	Total Expenditures Net of Transfers		28,559,900	28,206,979	25,205,590

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	10,267	13,306	13,307	13,308
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	0	0	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)	2,436,120	1,704,026	963,585	963,585
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	813,157	367,755	467,755	167,755
	Repayment of Debt	1	1	1	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,330	\$17,277	\$17,754	\$17,966	\$18,030
Total Classroom Instruction	\$9,481	\$10,127	\$10,198	\$10,276	\$10,473
Classroom-Salaries and Benefits	\$8,836	\$9,254	\$9,472	\$9,569	\$9,725
Classroom-General Supplies and Textbooks	\$285	\$407	\$303	\$265	\$219
Classroom-Purchased Services	\$360	\$467	\$423	\$443	\$529
Total Support Services	\$2,522	\$2,778	\$2,930	\$2,982	\$2,778
Support Services-Salaries and Benefits	\$2,267	\$2,519	\$2,690	\$2,737	\$2,384
Total Administrative Costs	\$1,776	\$1,818	\$1,876	\$1,936	\$1,928
Administration Salaries and Benefits	\$1,544	\$1,616	\$1,664	\$1,718	\$1,655
Total Operations and Maintenance of Plant	\$1,715	\$1,719	\$1,844	\$1,900	\$1,957
Operations and Maintenance-Salaries and Benefits	\$293	\$366	\$420	\$444	\$436
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$796	\$804	\$877	\$854	\$880
Total Equipment Costs	\$244	\$52	\$10	\$10	\$0
Legal Costs	\$34	\$22	\$23	\$27	\$24
Employee Benefits as a percentage of salaries*	25.50%	26.51%	28.07%	27.54%	27.17%

\*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 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 2018-19 revised appropriations and the 2019-20 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 Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Waste water treatment services provided to Ocean County Library	0
Purchasing	Member of ACES consortium for the purchase of electricity and natural gas	0
	Member of ESCNJ and HCESC for cooperative purchasing	0
Transportation Services, including Fuel	Jointure with North Hanover to provide fuel for buses and maintenance vehicles	0
	Shared services agreement with Township to provide courtesy busing and eliminate crossing guards	0

**Estimated Tax Rates**

Municipality	Category	Amount
Plumsted Township	(A) General Fund School Levy	11,967,081
	(D) Total School Levy	12,514,213
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	785,489,200
	(H) Estimated Equalized Valuation (as of 10/01/18)	884,261,173
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5235
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5932
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3533
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4152

Employee Contract List for District

Name	Category	Measure
Edward Novatkowski	Job Title	Other
	Job Title II	Sewer Operator
	Base Annual Salary Amount	\$75,676
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	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	15
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$500
	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	\$2,050
	Contractual Post-Employment Benefit Description of Payout of Sick days	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Accrued - 1/1/19
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Edward Novatkowski	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Gerald North	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$166,385
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	25
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Gerald North	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	\$25,239
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at per diem rate at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout at per diem rate at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Joseph Occhiuzzo	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings & Grounds
	Base Annual Salary Amount	\$75,902
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Joseph Occhiuzzo	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	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	15
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$350
	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	\$1,107
	Contractual Post-Employment Benefit Description of Payout of Sick days	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Accrued - 1/1/19
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
Joseph Occhiuzzo	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Sean Gately	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$157,590
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	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	25
	Description of Other Contracted Non-Working Days	Holidays
	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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at per diem rate at retirement	

Employee Contract List for District

Name	Category	Measure
Sean Gately	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout at per diem rate at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported