

OCEAN — POINT PLEASANT BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	2634	2587	2566
Pupils on Roll Regular Shared-Time	32	27	28
Pupils on Roll — Special Full-Time	380	383	380
Pupils on Roll — Special Shared-Time	12	22	21
Subtotal — Pupils On Roll	3058	3019	2995
Private School Placements	11	16	24
Pupils Sent to Other Dists-Spec Ed Prog	4	5	6
Pupils Received	15	9	10
Pupils in State Facilities	1	1	1

OCEAN — POINT PLEASANT BORO

Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance — Operating Budget	10-303		1,350,000	1,950,000
Withdrawal from Current Expense Emergency Rsv	10-312		150,000	
Withdrawal from Maint. Reserve	10-310		150,000	
Revenues from Local Sources:				
Local Tax Levy	10-1210	26,615,115	28,218,093	29,037,269
Tuition	10-1300	120,548	87,730	84,909
Interest Earned on Current Expense Emergency Res	10-1XXX			800
Interest Earned on Maintenance Reserve	10-1XXX		3,000	1,200
Interest Earned on Capital Reserve Funds	10-1XXX	6,550	6,800	3,300
Unrestricted Miscellaneous Revenues	10-1XXX	304,875	176,000	169,656
SUBTOTAL		27,047,088	28,491,623	29,297,134
Revenues from State Sources:				
Extraordinary Aid	10-3131	112,175	77,762	72,820
Other State Aids	10-3XXX	5,756		
Categorical Special Education Aid	10-3132	1,289,452	1,560,156	1,560,156
Equalization Aid	10-3176	3,770,359	3,470,563	3,826,637
Categorical Security Aid	10-3177	181,371		
Categorical Transportation Aid	10-3121	280,420		
SUBTOTAL		5,639,533	5,108,481	5,459,613
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	17,455	11,237	24,744
Equalization Aid — ARRA ESF	16-4520	825,802		
Equalization Aid — ARRA GSF	17-4521	31,968		
Education Jobs Fund	18-4522			225,655
SUBTOTAL		875,225	11,237	250,399
Adjustment for Prior Year Encumbrances			702,243	
Actual Revenues (Over)/Under Expenditures		271,494		
TOTAL OPERATING BUDGET		33,833,340	35,963,584	36,957,146
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	22,472	36,813	25,000
Revenues from Federal Sources:				
Title I	20-4411-4416	96,337	270,756	216,000
Title II	20-4451-4455		77,486	62,000
Title III	20-4491-4494		10,713	8,500
Title IV	20-4471-4474		34	
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,114,630	680,844	675,000
Other	20-4XXX	87,122	174,496	
TOTAL REVENUES FROM FEDERAL SOURCES		1,298,089	1,214,329	961,500
TOTAL GRANTS AND ENTITLEMENTS		1,320,561	1,251,142	986,500
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,969,090	1,585,982	1,585,160
TOTAL REVENUES FROM LOCAL SOURCES		1,969,090	1,585,982	1,585,160
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	302,286	204,853	204,862
TOTAL LOCAL REPAYMENT OF DEBT		2,271,376	1,790,835	1,790,022
TOTAL REPAYMENT OF DEBT		2,271,376	1,790,835	1,790,022
TOTAL REVENUES/SOURCES		37,425,277	39,005,561	39,733,668

Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	12,441,970	12,342,986	12,682,670
Special Education	11-2XX-100-XXX	2,548,541	2,686,035	2,736,949
Basic Skills/Remedial	11-230-100-XXX	157,171	136,286	139,588
Bilingual Education	11-240-100-XXX	55,875	58,213	50,840
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	214,345	209,109	224,589
School Sponsored Athletics	11-402-100-XXX	631,205	625,078	637,971
Support Services:				
Tuition	11-000-100-XXX	530,668	1,122,197	1,348,498
Attendance and Social Work Services	11-000-211-XXX	196,991	174,922	174,836
Health Services	11-000-213-XXX	380,568	401,080	402,731
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	736,834	926,950	971,728
Guidance	11-000-218-XXX	833,266	867,666	873,501
Child Study Teams	11-000-219-XXX	953,796	998,511	1,002,609
Improvement of Instructional Services	11-000-221-XXX	47,763	105,789	108,561
Educational Media Services - School Library	11-000-222-XXX	375,710	360,464	284,847
Instructional Staff Training Services	11-000-223-XXX	170,315	137,570	153,843
General Administration	11-000-230-XXX	735,427	818,221	756,912
School Administration	11-000-240-XXX	1,601,880	1,565,840	1,559,740
Central Svcs & Admin Info Technology	11-000-25X-XXX	601,403	638,855	635,468
Deposit to Maintenance Reserve	10-606			100,000
Interest Earned on Maintenance Reserve	10-606		3,000	1,200
Operation and Maintenance of Plant Services	11-000-26X-XXX	3,560,203	3,943,889	3,829,474
Student Transportation Services	11-000-270-XXX	1,129,108	1,293,680	1,337,308
Deposit to Current Expense Emergency Reserve	10-607			100,000
Interest Earned on Current Expense Emergency Res	10-607			800
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,204,436	6,013,980	6,297,131
Total Support Services Expenditures		17,058,368	19,369,614	19,737,187
TOTAL GENERAL CURRENT EXPENSE		33,107,475	35,430,321	36,411,794
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		6,800	3,300
Equipment	12-XXX-XXX-73X	339,645	464,124	497,500
Facilities Acquisition and Construction Services	12-000-4XX-XXX	386,220	62,339	44,552
TOTAL CAPITAL EXPENDITURES		725,865	533,263	545,352
OPERATING BUDGET GRAND TOTAL		33,833,340	35,963,584	36,957,146
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	22,472	36,813	25,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	96,337	270,756	216,000
Title II	20-XXX-XXX-XXX		77,486	62,000
Title III	20-XXX-XXX-XXX		10,713	8,500
Title IV	20-XXX-XXX-XXX		34	
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,114,630	680,844	675,000
Other Special Projects	20-XXX-XXX-XXX	87,122	174,496	
Total Federal Projects		1,298,089	1,214,329	961,500
TOTAL GRANTS AND ENTITLEMENTS		1,320,561	1,251,142	986,500
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	2,271,376	1,790,835	1,790,022
TOTAL REPAYMENT OF DEBT		2,271,376	1,790,835	1,790,022
Total Expenditures		37,425,277	39,005,561	39,733,668
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		37,425,277	39,005,561	39,733,668

OCEAN - POINT PLEASANT BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	2,261,246	1,917,705	2,299,803	705,227
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	668,292	674,842	681,642	684,942
Adult Education Programs	0	0	0	0
Maintenance Reserve	404,500	404,500	257,500	358,700
Legal Reserve	656,749	580,371	355,424	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	302,835	302,835	152,835	253,635
Restricted for Repayment of Debt	0	0	0	0

OCEAN - POINT PLEASANT BORO

Advertised Per Pupil Cost Calculations

2011 - 2012

	2008-09 Actual	2009-10 Actual	2010-11 Original Budget	2010-11 Revised Budget	2011-2012 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	9641	10042	10817	11018	11280
Total Classroom Instruction	5671	6135	6363	6413	6666
Classroom-Salaries and Benefits	5358	5859	6085	6115	6287
Classroom-General Supplies and Textbooks	268	223	199	216	294
Classroom-Purchased Services and Other	46	53	78	82	85
Total Support Services	1378	1483	1623	1662	1685
Support Services-Salaries and Benefits	1298	1383	1510	1542	1549
Total Administrative Costs	1079	1156	1195	1232	1225
Administration-Salaries and Benefits	932	1011	1032	1052	1058
Legal Costs	0	12	16	20	21
Total Operations and Maintenance of Plant	1182	1178	1267	1331	1304
Operations & Maintenance of Plant-Salary & Ben.	48	52	62	64	65
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	307	327	329	335	352
Total Equipment Costs	47	111	62	155	167
Employee Benefits as a % of Salaries	21.5	24.3	27.6	27.8	28.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 Comparative Spending Guide and can be found on the Department of Education's Internet address: http://www.state.nj.us/education/under_finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2010-11 revised appropriations and 2011-12 budgeted appropriations presented in this advertised budget. Total 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.

OCEAN - POINT PLEASANT BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	11-12 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

OCEAN - POINT PLEASANT BORO

Shared Services - Description of Shared Services

Provide Athletic and Field Trips for Lavelette School District
 Brick Schools Shared Service agreement buses, sub drivers and mechanic
 Monmouth Ocean Ed Services Transportation services, Special Ed, Voc
 Alliance for Competitive Telecommunications
 Toms River Schools Printing services
 MOCSSIF New Jersey School Boards- Joint Insurance Fund- Worker Comp
 SAIF Joint Insurance Fund -Liabililty and Property Insurance
 New Jersey State Health Plan
 ACES Statwide Cooperative for purchase of Natural Gas and Electric
 Educational Data Cooperative Bid for school supplies, equipment
 Borough of Point Pleasant-Joint purchase of fuel, share equipment,recycle
 Middlesex County Ed Service- Cooperative Pricing Buses and equipment
 County of Ocean and State Of NJ Bid prices if unable to get better pricin

OCEAN - POINT PLEASANT BORO

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	29,037,269 (A)
Estimated Net Taxable Valuation (as of 10/01/2010)	3,281,437,410 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	0.8849 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	30,622,429 (D)
Estimated Net Taxable Valuation (as of 10/01/2010)	3,281,437,410 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	0.9332 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	29,037,269 (G)
Estimated Equalized Valuation (as of 10/01/2010)	3,679,626,057 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	0.7891 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	30,622,429 (J)
Estimated Equalized Valuation (as of 10/01/2010)	3,679,626,057 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	0.8322 (L)

OCEAN - POINT PLEASANT BORO

17. Salaries and Benefits of Certain District Employees

Name	Vincent Smith
Job Title	Superintendent

Base Annual Salary	200,096
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2013
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	14
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	4,625
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	22,400
Description of:	
Buyback of Sick Days	Max payout same as teachers
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

OCEAN - POINT PLEASANT BORO

17. Salaries and Benefits of Certain District Employees

Name	Robert Alfonse
Job Title	Coordinator/Dir./Mgr./Supvr. Director of Curriculum & Instr

Base Annual Salary	145,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	14
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	1,625
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits 44,567
 Description of:
 Buyback of Sick Days \$125 per day thru 6/30/10 then
 Buyback of Vac. Days \$15000 max for those days earned from
 Buyback of Personal Days 7/1/10 forward
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
 Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

OCEAN - POINT PLEASANT BORO

17. Salaries and Benefits of Certain District Employees

Name Rita Miller
 Job Title Coordinator/Dir./Mgr./Supvr.
 Supervisor of Pupil Persnl Svc
 Base Annual Salary 130,000
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 08/09/2010
 Ending Date of Contract 06/30/2011
 Annual Work Days 260
 Annual Vacation Days 25
 Annual Sick Days 14
 Annual Personal Days 4
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:
 Allowances 900
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 15,000
 Description of:
 Buyback of Sick Days Max payout same as new teachers
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
 Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

OCEAN - POINT PLEASANT BORO

17. Salaries and Benefits of Certain District Employees

Name Jonathan Triebwasser
 Job Title Coordinator/Dir./Mgr./Supvr.
 Transportation and Cafeteria
 Base Annual Salary 90,480
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2010
 Ending Date of Contract 06/30/2011
 Annual Work Days 260
 Annual Vacation Days 20
 Annual Sick Days 14
 Annual Personal Days 4

Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	510
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	Max payout if days unused
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

OCEAN - POINT PLEASANT BORO
 17. Salaries and Benefits of Certain District Employees

Name	Denise McCarthy
Job Title	Coordinator/Dir./Mgr./Supvr. Supervisor of Accounting
Base Annual Salary	78,465
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	510
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	Max payout if days not used
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

OCEAN - POINT PLEASANT BORO
 17. Salaries and Benefits of Certain District Employees

Name	Steven Corso
Job Title	Business Administrator Board Secretary
Base Annual Salary	164,189
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	14
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	1,680
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	45,339
Description of:	
Buyback of Sick Days	Max payout if sick days not used.The
Buyback of Vac. Days	Teachers contract allows \$121/day for
Buyback of Personal Days	teachers hired prior to 7/1/99 no max
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments