

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	175.0	183.0	189.0
Pupils On Roll Special Ed Full-Time	31.0	26.0	19.0
Pupils On Roll SUBTOTAL	206.0	209.0	208.0
Pupils in Private School Placements	3.0	2.0	4.0
Pupils Sent to Other Districts Special Ed		1.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,082,052	4,163,693	4,317,282
Unrestricted Miscellaneous Revenues	10-1XXX	52,012	50,506	50,000
Interest Earned On Capital Reserve Funds	10-1XXX	174	0	0
Subtotal - Revenues From Local Sources		4,134,238	4,214,199	4,367,282
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	601	601	601
Extraordinary Aid	10-3131	57,755	57,755	0
Categorical Special Education Aid	10-3132	89,553	89,553	89,553
Categorical Security Aid	10-3177	2,687	2,687	2,687
Adjustment Aid	10-3178	1,915	0	0
Other State Aids	10-3XXX	0	5,435	5,435
Subtotal - Revenues From State Sources		152,511	156,031	98,276
Budgeted Fund Balance - Operating Budget	10-303	0	259,921	259,183
Withdrawal From Cap Res-For Local Share	10-307	0	104,000	157,000
Adjustment For Prior Year Encumbrances		0	15,964	0
Actual Revenues (Over)/Under Expenditures		138,058	0	0
Total Operating Budget		4,424,807	4,750,115	4,881,741
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	19,011	5,000	2,500
Total Revenues From Local Sources	20-1XXX	19,011	5,000	2,500
Revenues from Federal Sources:				
Title II	20-4451-4455	2,712	2,821	2,398
I.D.E.A. Part B (Handicapped)	20-4420-4429	44,197	47,874	40,693
Total Revenues From Federal Sources		46,909	50,695	43,091

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Grants And Entitlements		65,920	55,695	45,591
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	215,198	0	0
Total Revenues From Local Sources		215,198	0	0
Total Local Repayment Of Debt		215,198	0	0
Total Repayment Of Debt		215,198	0	0
Total Revenues/Sources		4,705,925	4,805,810	4,927,332
Total Revenues/Sources Net of Transfers		4,705,925	4,805,810	4,927,332

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,440,548	1,575,014	1,610,679
Special Education - Instruction	11-2XX-100-XXX	526,278	524,316	542,021
Basic Skills/Remedial - Instruction	11-230-100-XXX	67,537	56,210	57,885
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	650	1,250	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	235,485	205,396	291,702
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	9,981	10,283	12,925
Undist. Expenditures - Health Services	11-000-213-XXX	87,229	89,479	92,100
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	91,650	113,036	115,656
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	89,525	115,920	46,368
Undist. Expenditures - Child Study Teams	11-000-219-XXX	167,908	170,495	159,642
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	5,710	18,250	32,552
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,453	2,735	2,735
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	140,723	172,917	156,359
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	83,934	83,713	83,815
Undist. Expend. - Central Services	11-000-251-XXX	133,937	114,894	112,171
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	351,314	426,988	444,852
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	45,293	74,516	108,290
Personal Services - Employee Benefits	11-XXX-XXX-2XX	712,795	857,784	826,901
Total Undistributed Expenditures		2,158,937	2,456,406	2,486,068
Total General Current Expense		4,193,950	4,613,196	4,697,653
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	200,503	104,503	157,503
Total Capital Outlay		200,503	104,503	157,503
Special Schools:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Summer School:				
Summer School - Instruction	13-422-100-XXX	30,354	32,416	26,585
Total Summer School	13-422-X00-XXX	30,354	32,416	26,585
Total Special Schools	13-XXX-XXX-XXX	30,354	32,416	26,585
General Fund Grand Total		4,424,807	4,750,115	4,881,741
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	19,011	5,000	2,500
Federal Projects:				
Title II	20-XXX-XXX-XXX	2,712	2,821	2,398
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	44,197	47,874	40,693
Total Federal Projects	20-XXX-XXX-XXX	46,909	50,695	43,091
Total Special Revenue Funds		65,920	55,695	45,591
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	215,198	0	0
Total Debt Service Funds		215,198	0	0
Total Expenditures/Appropriations		4,705,925	4,805,810	4,927,332
Total Expenditures Net of Transfers		4,705,925	4,805,810	4,927,332

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	347,839	307,755	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	304,387	261,561	157,561	561
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	520,127	519,104	259,183	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	36,979	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,560	\$18,874	\$19,769	\$20,733	\$20,662
Total Classroom Instruction	\$11,784	\$12,164	\$12,385	\$13,131	\$13,432
Classroom-Salaries and Benefits	\$11,086	\$11,388	\$11,597	\$12,230	\$12,483
Classroom-General Supplies and Textbooks	\$468	\$613	\$589	\$690	\$705
Classroom-Purchased Services	\$230	\$162	\$198	\$212	\$244
Total Support Services	\$2,881	\$2,661	\$3,170	\$3,059	\$2,704
Support Services-Salaries and Benefits	\$2,554	\$2,249	\$2,371	\$2,475	\$2,152
Total Administrative Costs	\$1,904	\$2,108	\$2,035	\$2,182	\$2,085
Administration Salaries and Benefits	\$1,640	\$1,835	\$1,688	\$1,755	\$1,742
Total Operations and Maintenance of Plant	\$1,966	\$1,910	\$2,151	\$2,323	\$2,416
Operations and Maintenance-Salaries and Benefits	\$1,018	\$1,043	\$1,152	\$1,216	\$1,234
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$10	\$4	\$7	\$8	\$6
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$55	\$49	\$92	\$149	\$96
Employee Benefits as a percentage of salaries*	26.46%	26.02%	30.42%	29.94%	28.97%

*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 2014-15 revised appropriations and the 2015-16 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)
Transportation Services, including Fuel	EFS utilizes Sussex County Regional Cooperative for Transportation Services	0
Purchasing	Ed Data Services - Cooperative bidding	0
Purchasing	Middlesex Regional Cooperative	0
Purchasing	ACES (Alliance for Competetive Energy Services), E-Rate, State Contracts provided by NJ Department of Treasury	0
Professional Staff Development	Consortium with West Essex, North Caldwell, Roseland and Fairfield for shared professional development.	0
Technology Services	Asbury Park Technology Center for Accounting, Personnel & Payroll processing and check printing.	0
Insurance Coverages and Benefits	NJSIG for Property, Liability Insurance & Workers Comp	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,240,487
(B) Estimated Net Taxable Valuation (as of 10/01/14)	754,643,800
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.5619
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,240,487
(E) Estimated Net Taxable Valuation (as of 10/01/14)	754,643,800
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.5619

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,240,487
(H) Estimated Equalized Valuation (as of 10/01/14)	755,852,810
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5610
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,240,487
(K) Estimated Equalized Valuation (as of 10/01/14)	755,852,810
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.5610

NAME=Michelle V. Gadaleta

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
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	07/01/13
End Date of Contract	06/30/18
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$18,738
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, 1/260 of salary, 15k max
Contractual Post-Employment Benefit Description of Payout of Vacation days	Earned, unused, 1/260 salary
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
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=Michelle V. Gadaleta

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=Steven J. Lella

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
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	07/01/14
End Date of Contract	06/30/15
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	0

NAME=Steven J. Lella

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, 1/260 of salary, 15k max
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused, accumulated at 1/260 of salary
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
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	