

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	183.0	187.0	185.0
Pupils On Roll Special Ed Full-Time	26.0	18.0	26.0
Pupils On Roll SUBTOTAL	209.0	205.0	211.0
Pupils in Private School Placements	2.0	3.0	3.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,163,693	4,317,282	4,403,627
Total Tuition	10-1300	0	42,000	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	57,931	8,001	8,000
Interest Earned On Capital Reserve Funds	10-1XXX	315	0	100
Subtotal - Revenues From Local Sources		4,221,939	4,367,283	4,461,727
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	601	601	1,019
Extraordinary Aid	10-3131	63,542	0	0
Categorical Special Education Aid	10-3132	89,553	89,553	89,272
Categorical Security Aid	10-3177	2,687	2,687	3,084
Adjustment Aid	10-3178	1,915	0	1,915
Parcc Readiness Aid	10-3181		0	1,760
Per Pupil Growth Aid	10-3182		0	1,760
Professional Learning Community Aid	10-3183		0	1,780
Other State Aids	10-3XXX	3,520	5,435	0
Subtotal - Revenues From State Sources		161,818	98,276	100,590
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	157,000	0
Adjustment For Prior Year Encumbrances		0	2,605	0
Actual Revenues (Over)/Under Expenditures		150,571	0	0
Total Operating Budget		4,534,328	4,947,889	4,762,924
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,000	2,500	2,500
Total Revenues From Local Sources	20-1XXX	5,000	2,500	2,500

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	0	17,808	15,137
Title II	20-4451-4455	2,821	2,737	2,326
I.D.E.A. Part B (Handicapped)	20-4420-4429	47,874	49,925	42,436
Total Revenues From Federal Sources		50,695	70,470	59,899
Total Grants And Entitlements		55,695	72,970	62,399
Total Revenues/Sources		4,590,023	5,020,859	4,825,323
Total Revenues/Sources Net of Transfers		4,590,023	5,020,859	4,825,323

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,521,358	1,610,679	1,677,812
Special Education - Instruction	11-2XX-100-XXX	532,212	542,021	532,605
Basic Skills/Remedial - Instruction	11-230-100-XXX	55,810	57,885	108,262
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	650	1,000	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	244,505	291,702	225,455
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,003	12,925	13,995
Undist. Expenditures - Health Services	11-000-213-XXX	88,149	92,100	90,604
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	71,007	113,812	98,923
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	89,789	70,498	23,184
Undist. Expenditures - Child Study Teams	11-000-219-XXX	142,252	159,142	163,370
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	10,343	35,402	36,124
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,735	2,735	3,150
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	178,285	194,537	162,187
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	81,081	83,815	83,978
Undist. Expend. - Central Services	11-000-251-XXX	111,843	112,495	119,895
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	383,697	447,457	479,984
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	100,710	108,290	97,850
Personal Services - Employee Benefits	11-XXX-XXX-2XX	775,233	826,901	817,498
Total Undistributed Expenditures		2,289,632	2,551,811	2,416,197
Total General Current Expense		4,399,662	4,763,396	4,735,876
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	104,503	157,503	503
Interest Deposit To Capital Reserve	10-604	0	0	100
Total Capital Outlay		104,503	157,503	603

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	30,163	26,990	26,445
Total Summer School	13-422-X00-XXX	30,163	26,990	26,445
Total Special Schools	13-XXX-XXX-XXX	30,163	26,990	26,445
General Fund Grand Total		4,534,328	4,947,889	4,762,924
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,000	2,500	2,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	17,808	15,137
Title II	20-XXX-XXX-XXX	2,821	2,737	2,326
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	47,874	49,925	42,436
Total Federal Projects	20-XXX-XXX-XXX	50,695	70,470	59,899
Total Special Revenue Funds		55,695	72,970	62,399
Total Expenditures/Appropriations		4,590,023	5,020,859	4,825,323
Total Expenditures Net of Transfers		4,590,023	5,020,859	4,825,323

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	307,755	313,542	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	261,561	177,876	20,876	20,976
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	519,104	459,790	200,607	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)	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	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,874	\$19,408	\$20,662	\$21,285	\$20,913
Total Classroom Instruction	\$12,164	\$12,656	\$13,432	\$13,591	\$13,758
Classroom-Salaries and Benefits	\$11,388	\$11,801	\$12,483	\$12,628	\$12,665
Classroom-General Supplies and Textbooks	\$613	\$564	\$705	\$616	\$614
Classroom-Purchased Services	\$162	\$292	\$244	\$347	\$478
Total Support Services	\$2,661	\$2,457	\$2,704	\$2,891	\$2,466
Support Services-Salaries and Benefits	\$2,249	\$2,186	\$2,152	\$2,325	\$1,973
Total Administrative Costs	\$2,108	\$2,149	\$2,085	\$2,299	\$2,118
Administration Salaries and Benefits	\$1,835	\$1,716	\$1,742	\$1,765	\$1,753
Total Operations and Maintenance of Plant	\$1,910	\$2,106	\$2,416	\$2,466	\$2,549
Operations and Maintenance-Salaries and Benefits	\$1,043	\$1,244	\$1,234	\$1,273	\$1,256
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$4	\$4	\$6	\$6	\$6
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$49	\$198	\$96	\$285	\$118
Employee Benefits as a percentage of salaries*	26.02%	27.69%	28.97%	28.59%	27.98%

*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 2015-16 revised appropriations and the 2016-17 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 Competitive 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 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,360,455
(B) Estimated Net Taxable Valuation (as of 10/01/15)	752,378,700
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.5796
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,360,455
(E) Estimated Net Taxable Valuation (as of 10/01/15)	752,378,700
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.5796

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,360,455
(H) Estimated Equalized Valuation (as of 10/01/15)	764,531,223
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5703
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,360,455
(K) Estimated Equalized Valuation (as of 10/01/15)	764,531,223
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.5703

NAME=Michelle V. Gadaleta

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
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	23
Description of Other Contracted Non-Working Days	School Holidays/Break
Total Allowances Amount	\$15,700
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 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	

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	\$92,700
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	07/01/15
End Date of Contract	06/30/16
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	23
Description of Other Contracted Non-Working Days	School Holidays/Break
Total Allowances Amount	\$2,600
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	

NAME=Steven J. Lella

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	