

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	177.0	173.0	180.0
Pupils On Roll - Special Full-Time	12.0	12.0	0.0
Subtotal - Pupils On Roll	189.0	185.0	180.0
Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts-Reg Prog	62.5	56.0	57.0
Pupils Sent to Other Dists-Spec Ed Prog	9.0	5.0	9.0
Pupils Received	0.0	1.0	0.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,249,791	2,249,791	2,249,791
Unrestricted Miscellaneous Revenues	10-1XXX	2,362	1,200	1,150
Interest Earned On Current Expense Emergency Res	10-1XXX	1,150	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	50
Subtotal - Revenues From Local Sources		2,253,303	2,250,991	2,250,991
Revenues from State Sources:				
School Choice Aid	10-3116	115,080	203,090	211,920
Categorical Transportation Aid	10-3121	45,840	45,514	45,514
Categorical Special Education Aid	10-3132	167,265	167,247	167,247
Equalization Aid	10-3176	1,642,538	1,604,758	1,604,758
Categorical Security Aid	10-3177	36,635	36,675	36,675
Adjustment Aid	10-3178	0	19,046	19,046
Other State Aids	10-3XXX	1,566	0	4,680
Subtotal - Revenues From State Sources		2,008,924	2,076,330	2,089,840
Budgeted Fund Balance - Operating Budget	10-303	0	2,444	72,869
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	6,450	0
Transfers From Other Funds	10-5200	15,613	0	0
Adjustment For Prior Year Encumbrances		0	33,250	0
Actual Revenues (Over)/Under Expenditures		-114,480	0	0
Total Operating Budget		4,163,360	4,369,465	4,413,700
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	1,644	0	0
Total Revenues From Local Sources	20-1XXX	1,644	0	0
Revenues from Federal Sources:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title I	20-4411-4416	17,902	15,213	11,410
Title II	20-4451-4455	11,013	11,040	8,280
Title VI	20-4417-4418	15,701	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	73,247	68,622	51,467
Other	20-4XXX	0	15,507	11,775
Total Revenues From Federal Sources		117,863	110,382	82,932
Total Grants And Entitlements		119,507	110,382	82,932
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	126,158	122,058	117,958
Total Revenues From Local Sources		126,158	122,058	117,958
Total Local Repayment Of Debt		126,158	122,058	117,958
Total Repayment Of Debt		126,158	122,058	117,958
Total Revenues/Sources		4,409,025	4,601,905	4,614,590
Total Revenues/Sources Net of Transfers		4,409,025	4,601,905	4,614,590

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	935,158	971,883	985,890
Special Education - Instruction	11-2XX-100-XXX	191,434	215,122	209,117
Basic Skills/Remedial - Instruction	11-230-100-XXX	32,420	28,800	27,825
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,080	9,000	8,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	3,800	6,500	3,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,228,853	1,256,372	1,313,855
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	38,628	24,450	19,647
Undist. Expenditures - Health Services	11-000-213-XXX	56,355	88,631	51,268
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	46,748	51,865	63,922
Undist. Expenditures - Guidance	11-000-218-XXX	61,579	42,516	13,833
Undist. Expenditures - Child Study Teams	11-000-219-XXX	92,003	181,511	152,092
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	5,201	6,250	13,813
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,602	8,500	8,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	83,273	73,008	71,739
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	103,362	105,625	97,613
Undist. Expend. - Central Services	11-000-251-XXX	111,660	112,150	108,920
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	469,028	424,129	427,993
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	201,294	237,443	253,191
Personal Services - Employee Benefits	11-XXX-XXX-2XX	446,697	466,412	496,546
Undistributed Expenditures-Food Services	11-000-310-930	0	6,000	6,000
Total Undistributed Expenditures		2,947,283	3,084,862	3,098,932
Total General Current Expense		4,114,175	4,316,167	4,333,264
Capital Expenditures:				
Equipment	12-XXX-XXX-730	6,041	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	9,644	27,586	14,871

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Increase In Capital Reserve	10-604	0	0	33,897
Interest Deposit To Capital Reserve	10-604	0	0	50
Total Capital Outlay		15,685	27,586	48,818
Transfer Of Funds To Charter Schools	10-000-100-56X	33,500	25,712	31,618
General Fund Grand Total		4,163,360	4,369,465	4,413,700
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,644	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	17,902	15,213	11,410
Title II	20-XXX-XXX-XXX	11,013	11,040	8,280
Title Vi	20-XXX-XXX-XXX	15,701	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	73,247	68,622	51,467
Other	20-XXX-XXX-XXX	0	15,507	11,775
Total Federal Projects	20-XXX-XXX-XXX	117,863	110,382	82,932
Total Special Revenue Funds		119,507	110,382	82,932
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	126,158	122,058	117,958
Total Debt Service Funds		126,158	122,058	117,958
Total Expenditures/Appropriations		4,409,025	4,601,905	4,614,590
Total Expenditures Net of Transfers		4,409,025	4,601,905	4,614,590

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	252,088	251,566	251,566	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	56,015	96,015	189,565	223,512
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	15,000	15,000	15,000
--Legal Reserve	2,444	73,747	71,303	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	\$12,514	\$13,638	\$14,452	\$15,423	\$15,368
Total Classroom Instruction	\$6,734	\$7,291	\$7,658	\$8,158	\$8,536
Classroom-Salaries and Benefits	\$6,454	\$6,878	\$7,331	\$7,745	\$8,189
Classroom-General Supplies and Textbooks	\$249	\$365	\$275	\$339	\$292
Classroom-Purchased Services	\$31	\$48	\$52	\$74	\$56
Total Support Services	\$1,898	\$1,925	\$2,696	\$2,651	\$2,142
Support Services-Salaries and Benefits	\$1,488	\$1,612	\$2,273	\$2,273	\$1,630
Total Administrative Costs	\$1,700	\$1,639	\$1,732	\$1,886	\$1,880
Administration Salaries and Benefits	\$1,396	\$1,253	\$1,421	\$1,520	\$1,571
Total Operations and Maintenance of Plant	\$2,083	\$2,739	\$2,198	\$2,556	\$2,648
Operations and Maintenance-Salaries and Benefits	\$1,098	\$1,117	\$1,019	\$1,219	\$1,270
Board Contribution to Food Services	\$54	\$0	\$31	\$33	\$33
Total Extracurricular Costs	\$41	\$41	\$100	\$103	\$79
Total Equipment Costs	\$0	\$31	\$0	\$0	\$0
Legal Costs	\$71	\$70	\$52	\$50	\$52
Employee Benefits as a percentage of salaries*	31.66%	25.88%	25.85%	24.31%	27.03%

\*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	CSSSD - OT/PT SERVICES AND TESTING WHEN NEEDED	0
Others	WACYL LOCAL YOUTH SPORTS - USAGE OF GYM AND	0
Others	NEWSPAPER ADS WITH OTHER DISTRICTS IN COUNTY	0
Others	TRASH PICK UP WITH CITY OF ESTELL MANOR	0
Others	ACES FOR ELECTRIC	0
Transportation Services, including Fuel	STUDENT TRANSPORTATION WITH BUENA REGIONAL; STUDENT TRANSPORTATION JOINTURE FOR ACSSSD FOR SPEC ED STUDENTS WITH WEYMOUTH	0
Municipal/Public Works	COMMUNITY USE PROGRAMS	0
Insurance Coverages and Benefits	JOINT INSURANCE FUND FOR WORKERS' COMP, LIABILITY, PROPERTY	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,249,791
(B) Estimated Net Taxable Valuation (as of 01/01/14)	154,832,096
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.4531
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,367,749
(E) Estimated Net Taxable Valuation (as of 01/01/14)	154,832,096
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.5292
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B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,249,791
(H) Estimated Equalized Valuation (as of 10/01/13)	171,408,768
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3125
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,367,749
(K) Estimated Equalized Valuation (as of 10/01/13)	171,408,768
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.3813
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NAME=Noelle Jacquelin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$103,500
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	15
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	\$3,800
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,452
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,971
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract - upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract - upon separation or retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Per contract
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=Noelle Jacquelin

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=Rose Millar

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$80,000
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	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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=Rose Millar

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,125
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	\$19,615
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract - upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract - separation or retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Per contract
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	