

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	187.0	195.0	204.0
Pupils On Roll Special Ed Full-Time	18.0	28.0	22.0
Pupils On Roll SUBTOTAL	205.0	223.0	226.0
Pupils in Private School Placements	3.0	1.0	2.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,317,282	4,403,627	4,606,699
Total Tuition	10-1300	0	63,000	70,000
Unrestricted Miscellaneous Revenues	10-1XXX	60,838	7,996	8,000
Interest Earned On Capital Reserve Funds	10-1XXX	42	100	0
Subtotal - Revenues From Local Sources		4,378,162	4,474,723	4,684,699
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	601	1,019	1,019
Extraordinary Aid	10-3131	85,892	0	0
Categorical Special Education Aid	10-3132	89,553	89,272	89,272
Categorical Security Aid	10-3177	2,687	3,084	3,084
Adjustment Aid	10-3178	1,915	1,915	1,915
Parcc Readiness Aid	10-3181	0	1,760	1,760
Per Pupil Growth Aid	10-3182	0	1,760	1,760
Professional Learning Community Aid	10-3183	0	1,780	1,780
Other State Aids	10-3XXX	3,520	0	0
Subtotal - Revenues From State Sources		184,168	100,590	100,590
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-303	0	286,499	200,000
Adjustment For Prior Year Encumbrances	10-307	0	0	150,000
Adjustment For Prior Year Encumbrances		0	38,750	0
Actual Revenues (Over)/Under Expenditures		-20,425	0	0
Total Operating Budget		4,541,905	4,900,562	5,135,289
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,500	2,500	2,500
Total Revenues From Local Sources	20-1XXX	2,500	2,500	2,500

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	17,808	15,137	0
Title II	20-4451-4455	2,737	2,393	2,034
I.D.E.A. Part B (Handicapped)	20-4420-4429	49,925	47,913	40,726
Total Revenues From Federal Sources		70,470	65,443	42,760
Total Grants And Entitlements		72,970	67,943	45,260
Total Revenues/Sources		4,614,875	4,968,505	5,180,549
Total Revenues/Sources Net of Transfers		4,614,875	4,968,505	5,180,549

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,621,400	1,715,402	1,783,946
Special Education - Instruction	11-2XX-100-XXX	517,282	521,605	529,793
Basic Skills/Remedial - Instruction	11-230-100-XXX	55,810	131,040	132,863
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	750	1,000	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	265,476	202,271	254,144
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,398	13,995	14,152
Undist. Expenditures - Health Services	11-000-213-XXX	88,726	90,604	91,604
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	58,183	98,923	64,536
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	66,124	69,552	66,976
Undist. Expenditures - Child Study Teams	11-000-219-XXX	153,998	174,369	212,229
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	29,768	24,650	23,750
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,428	3,150	6,031
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	13,974	16,792
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	188,111	174,796	150,723
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	80,886	84,539	71,977
Undist. Expend. - Central Services	11-000-251-XXX	114,244	121,395	123,615
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	352,531	478,151	447,367
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	111,696	97,850	125,198
Personal Services - Employee Benefits	11-XXX-XXX-2XX	653,992	817,498	852,750
Total Undistributed Expenditures		2,179,561	2,465,717	2,521,844
Total General Current Expense		4,374,803	4,834,764	4,969,446
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,300	16,900	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	117,542	22,353	150,503
Interest Deposit To Capital Reserve	10-604	0	100	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		141,842	39,353	150,503
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	25,260	26,445	15,340
Total Summer School	13-422-X00-XXX	25,260	26,445	15,340
Total Special Schools	13-XXX-XXX-XXX	25,260	26,445	15,340
General Fund Grand Total		4,541,905	4,900,562	5,135,289
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,500	2,500	2,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	17,808	15,137	0
Title II	20-XXX-XXX-XXX	2,737	2,393	2,034
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	49,925	47,913	40,726
Total Federal Projects	20-XXX-XXX-XXX	70,470	65,443	42,760
Total Special Revenue Funds		72,970	67,943	45,260
Total Expenditures/Appropriations		4,614,875	4,968,505	5,180,549
Total Expenditures Net of Transfers		4,614,875	4,968,505	5,180,549

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	313,542	335,892	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	177,876	198,989	199,089	49,089
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	459,790	400,607	200,000	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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,408	\$19,295	\$20,913	\$20,335	\$20,310
Total Classroom Instruction	\$12,656	\$12,792	\$13,758	\$13,205	\$13,506
Classroom-Salaries and Benefits	\$11,801	\$11,810	\$12,665	\$12,170	\$12,403
Classroom-General Supplies and Textbooks	\$564	\$617	\$614	\$582	\$687
Classroom-Purchased Services	\$292	\$365	\$478	\$453	\$417
Total Support Services	\$2,457	\$2,380	\$2,466	\$2,653	\$2,686
Support Services-Salaries and Benefits	\$2,186	\$2,085	\$1,973	\$2,160	\$2,271
Total Administrative Costs	\$2,149	\$2,164	\$2,118	\$2,057	\$1,861
Administration Salaries and Benefits	\$1,716	\$1,684	\$1,753	\$1,647	\$1,519
Total Operations and Maintenance of Plant	\$2,106	\$1,931	\$2,549	\$2,401	\$2,238
Operations and Maintenance-Salaries and Benefits	\$1,244	\$1,233	\$1,256	\$1,208	\$1,196
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$4	\$4	\$6	\$6	\$6
Total Equipment Costs	\$0	\$117	\$0	\$76	\$0
Legal Costs	\$198	\$257	\$118	\$135	\$111
Employee Benefits as a percentage of salaries*	27.69%	22.90%	27.98%	26.98%	27.57%

*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 2016-17 revised appropriations and the 2017-18 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 the Essex Regional Educational Services Commission for Transportation Services	0
Purchasing	Ed Data Services - Cooperative Bidding	0
Purchasing	Educational Service Commission of NJ & Hunterdon County Educational Service Commission	0
Purchasing	ACES (Alliance for Competitive Energy Services), E-Rate, State Contracts provided by the 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 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,505,163
(B) Estimated Net Taxable Valuation (as of 10/01/16)	751,958,800
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.5991
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,505,163
(E) Estimated Net Taxable Valuation (as of 10/01/16)	751,958,800
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.5991

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,505,163
(H) Estimated Equalized Valuation (as of 10/01/16)	760,012,794
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5928
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,505,163
(K) Estimated Equalized Valuation (as of 10/01/16)	760,012,794
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.5928

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	19
Description of Other Contracted Non-Working Days	Holiday's & recesses
Total Allowances Amount	\$10,950
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	\$96,408
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	07/01/16
End Date of Contract	06/30/17
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	19
Description of Other Contracted Non-Working Days	Holiday's & recesses
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	