

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	152.0	158.0	175.0
Pupils On Roll Special Ed Full-Time	17.0	16.0	4.0
Pupils On Roll SUBTOTAL	169.0	174.0	179.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Contracted Preschool	0.0	0.0	2.0
Pupils Sent to Other Districts Regular	42.0	30.0	28.0
Pupils Sent to Other Districts Special Ed	6.0	8.0	5.0
Pupils Received		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	2,249,791	2,249,791	2,249,791
Unrestricted Miscellaneous Revenues	10-1XXX	22,658	1,150	1,100
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	50
Subtotal - Revenues From Local Sources		2,272,449	2,250,991	2,250,941
Revenues from State Sources:				
School Choice Aid	10-3116	203,090	247,240	256,070
Categorical Transportation Aid	10-3121	45,514	45,514	45,514
Extraordinary Aid	10-3131	999	0	0
Categorical Special Education Aid	10-3132	167,247	167,247	167,247
Equalization Aid	10-3176	1,604,789	1,604,758	1,604,758
Categorical Security Aid	10-3177	36,675	36,675	36,675
Adjustment Aid	10-3178	19,046	19,046	19,046
Parcc Readiness Aid	10-3181		0	2,340
Per Pupil Growth Aid	10-3182		0	2,340
Professional Learning Community Aid	10-3183		0	1,980
Other State Aids	10-3XXX	5,550	4,680	0
Subtotal - Revenues From State Sources		2,082,910	2,125,160	2,135,970
Budgeted Fund Balance - Operating Budget	10-303	0	0	194,610
Adjustment For Prior Year Encumbrances		0	18,935	0
Actual Revenues (Over)/Under Expenditures		-65,454	0	0
Total Operating Budget		4,289,905	4,395,086	4,581,521
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,475	0	0
Total Revenues From Local Sources	20-1XXX	5,475	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	17,878	45,329	33,997
Title II	20-4451-4455	8,310	11,258	8,443
Title Vi	20-4417-4418	14,942	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	60,616	60,172	45,129
Other	20-4XXX	0	13,717	10,288
Total Revenues From Federal Sources		101,746	130,476	97,857
Total Grants And Entitlements		107,221	130,476	97,857
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	0	57,471
Revenues from Local Sources:				
Local Tax Levy	40-1210	117,958	123,858	119,348
Total Revenues From Local Sources		117,958	123,858	119,348
Total Local Repayment Of Debt		117,958	123,858	176,819
Total Repayment Of Debt		117,958	123,858	176,819
Total Revenues/Sources		4,515,084	4,649,420	4,856,197
Total Revenues/Sources Net of Transfers		4,515,084	4,649,420	4,856,197

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,011,855	930,754	1,016,879
Special Education - Instruction	11-2XX-100-XXX	199,161	215,698	214,131
Basic Skills/Remedial - Instruction	11-230-100-XXX	28,800	62,092	85,511
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,892	8,000	6,720
School-Sponsored Athletics - Instruction	11-402-100-XXX	3,200	3,800	10,803
Summer School	11-422-XXX-XXX	1,268	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,077,572	1,077,427	1,245,578
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,600	20,350	20,780
Undist. Expenditures - Health Services	11-000-213-XXX	58,198	64,275	58,726
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	62,014	85,812	82,874
Undist. Expenditures - Guidance	11-000-218-XXX	25,900	41,685	43,243
Undist. Expenditures - Child Study Teams	11-000-219-XXX	91,360	158,691	119,432
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	8,625	0	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	4,366	17,813	9,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,239	11,000	6,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	105,292	68,989	69,436
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	95,824	95,416	98,126
Undist. Expend. - Central Services	11-000-251-XXX	114,117	110,560	108,410
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	384,794	432,882	417,903
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	249,402	399,422	337,277
Personal Services - Employee Benefits	11-XXX-XXX-2XX	478,398	538,841	578,186
Undistributed Expenditures-Food Services	11-000-310-930	2,500	6,000	6,000
Total Undistributed Expenditures		2,779,201	3,129,163	3,201,971
Total General Current Expense		4,033,377	4,349,507	4,536,015
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	43,574	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	14,871	14,871	14,871
Capital Reserve - Transfer To Capital Projects	12-000-400-931	153,000	0	0
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		211,445	14,921	14,921
Transfer Of Funds To Charter Schools	10-000-100-56X	45,083	30,658	30,585
General Fund Grand Total		4,289,905	4,395,086	4,581,521
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,475	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	17,878	45,329	33,997
Title II	20-XXX-XXX-XXX	8,310	11,258	8,443
Title VI	20-XXX-XXX-XXX	14,942	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	60,616	60,172	45,129
Other	20-XXX-XXX-XXX	0	13,717	10,288
Total Federal Projects	20-XXX-XXX-XXX	101,746	130,476	97,857
Total Special Revenue Funds		107,221	130,476	97,857
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	117,958	123,858	176,819
Total Debt Service Funds		117,958	123,858	176,819
Total Expenditures/Appropriations		4,515,084	4,649,420	4,856,197
Total Expenditures Net of Transfers		4,515,084	4,649,420	4,856,197

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	236,997	251,869	370,710	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	159,565	206,565	514,774	514,824
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	85,000	85,000	85,000	85,000
--Legal Reserve	71,303	73,900	73,900	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	\$15,506	\$16,456	\$16,307	\$16,605	\$16,498
Total Classroom Instruction	\$8,475	\$9,431	\$8,682	\$8,848	\$9,381
Classroom-Salaries and Benefits	\$7,756	\$8,910	\$8,077	\$8,236	\$8,842
Classroom-General Supplies and Textbooks	\$633	\$458	\$503	\$509	\$438
Classroom-Purchased Services	\$86	\$63	\$102	\$104	\$100
Total Support Services	\$2,183	\$2,031	\$2,757	\$2,806	\$2,380
Support Services-Salaries and Benefits	\$1,834	\$1,801	\$2,151	\$2,193	\$2,074
Total Administrative Costs	\$1,853	\$2,272	\$1,929	\$1,964	\$1,917
Administration Salaries and Benefits	\$1,455	\$1,680	\$1,626	\$1,658	\$1,640
Total Operations and Maintenance of Plant	\$2,869	\$2,568	\$2,768	\$2,811	\$2,616
Operations and Maintenance-Salaries and Benefits	\$1,227	\$1,079	\$1,339	\$1,365	\$1,229
Board Contribution to Food Services	\$25	\$15	\$34	\$35	\$34
Total Extracurricular Costs	\$68	\$96	\$84	\$85	\$124
Total Equipment Costs	\$0	\$265	\$0	\$0	\$0
Legal Costs	\$109	\$175	\$53	\$54	\$52
Employee Benefits as a percentage of salaries*	22.13%	26.82%	28.19%	29.22%	29.72%

*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	Estell Manor School joins with Buena Regional for transportation - tiering with Weymouth and Buena to save money	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,249,791
(B) Estimated Net Taxable Valuation (as of 10/01/15)	154,515,112
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4560
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,369,139
(E) Estimated Net Taxable Valuation (as of 10/01/15)	154,515,112
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.5333

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,249,791
(H) Estimated Equalized Valuation (as of 10/01/15)	167,012,107
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3471
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,369,139
(K) Estimated Equalized Valuation (as of 10/01/15)	167,012,107
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.4185

NAME=Noelle Jacquelin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$107,681
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	06/30/16
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)	\$775
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,090
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	3 days per year 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	
Base Annual Salary Amount	\$84,200
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	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	\$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	\$19,708
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 - 3 days/year
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=Rose Millar

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	