

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	517.0	516.0	525.0
Pupils On Roll Special Ed Full-Time	85.0	81.0	78.0
Pupils On Roll SUBTOTAL	602.0	597.0	603.0
Pupils in Private School Placements	25.0	20.0	20.0
Pupils Sent to Other Districts Regular	202.0	218.0	222.0
Pupils Sent to Other Districts Special Ed	57.0	52.0	37.0
Pupils Received	6.0	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	15,422,086	15,648,198	15,961,161
Total Tuition	10-1300	177,489	0	0
Transportation Fees From Individuals	10-1410	9,400	0	0
Transportation Fees From Other LEAS	10-1420-1440	2,400	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	266,600	8,000	8,000
Interest Earned On Capital Reserve Funds	10-1XXX	661	150	150
Subtotal - Revenues From Local Sources		15,878,636	15,656,348	15,969,311
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	59,772	59,772	59,772
Extraordinary Aid	10-3131	449,630	0	214,310
Categorical Special Education Aid	10-3132	551,435	551,435	551,435
Equalization Aid	10-3176	1,266,890	1,266,890	1,266,890
Categorical Security Aid	10-3177	13,358	13,358	13,358
Adjustment Aid	10-3178	56,460	0	0
Other State Aids	10-3XXX	20,689	73,800	73,800
Subtotal - Revenues From State Sources		2,418,234	1,965,255	2,179,565
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	12,145	0	12,443
Subtotal - Revenues From Federal Sources		12,145	0	12,443
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	1,253,494	885,411
Withdrawal From Cap Res-For Local Share	10-307	1,100,000	235,899	144,892
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	34,184	113,405	418,918
Adjustment For Prior Year Encumbrances		0	30,369	0
Actual Revenues (Over)/Under Expenditures		-979,572	0	0
Total Operating Budget		18,463,627	19,254,770	19,610,540

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	49,844	47,533	38,000
Title II	20-4451-4455	13,787	14,099	11,000
Title III	20-4491-4494	1,029	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	224,325	199,252	159,000
Other	20-4XXX	7,221	0	0
Total Revenues From Federal Sources		296,206	260,884	208,000
Total Grants And Entitlements		296,206	260,884	208,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	0	91,060
Total Revenues From Local Sources		0	0	91,060
Total Local Repayment Of Debt		0	0	91,060
Total Repayment Of Debt		0	0	91,060
Total Revenues/Sources		18,759,833	19,515,654	19,909,600
Total Revenues/Sources Net of Transfers		18,759,833	19,515,654	19,909,600

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,801,808	3,004,143	3,066,103
Special Education - Instruction	11-2XX-100-XXX	1,128,846	1,190,986	1,115,506
Basic Skills/Remedial - Instruction	11-230-100-XXX	132,758	138,881	219,259
Bilingual Education - Instruction	11-240-100-XXX	14,252	33,130	32,832
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	33,503	27,622	30,022
School-Sponsored Athletics - Instruction	11-402-100-XXX	16,734	18,044	17,869
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	5,803,370	6,440,487	6,710,183
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	93,909	97,177	94,822
Undist. Expenditures - Health Services	11-000-213-XXX	268,072	335,268	328,354
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	353,736	420,833	405,653
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	439,935	451,786	352,532
Undist. Expenditures - Guidance	11-000-218-XXX	81,188	94,628	80,143
Undist. Expenditures - Child Study Teams	11-000-219-XXX	445,734	425,969	478,245
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	101,940	159,780	143,223
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	366,211	551,197	453,424
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,079	17,500	20,170
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	299,710	398,005	421,757
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	352,277	357,064	316,304
Undist. Expend. - Central Services	11-000-251-XXX	273,219	281,603	288,534
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	15,089	17,955	20,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,017,985	1,200,945	1,194,551
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	995,430	1,199,269	1,247,207
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,921,562	2,016,964	2,364,659
Total Undistributed Expenditures		12,839,446	14,466,430	14,919,861
Total General Current Expense		16,967,347	18,879,236	19,401,452

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	68,617	41,822	36,488
Facilities Acquisition And Const. Serv.	12-000-400-XXX	983,927	305,288	144,892
Increase In Capital Reserve	10-604	416,120	0	0
Interest Deposit To Capital Reserve	10-604	0	150	150
Total Capital Outlay		1,468,664	347,260	181,530
Transfer Of Funds To Charter Schools	10-000-100-56X	27,616	28,274	27,558
General Fund Grand Total		18,463,627	19,254,770	19,610,540
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	49,844	47,533	38,000
Title II	20-XXX-XXX-XXX	13,787	14,099	11,000
Title III	20-XXX-XXX-XXX	1,029	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	224,325	199,252	159,000
Other	20-XXX-XXX-XXX	7,221	0	0
Total Federal Projects	20-XXX-XXX-XXX	296,206	260,884	208,000
Total Special Revenue Funds		296,206	260,884	208,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	0	91,060
Total Debt Service Funds		0	0	91,060
Total Expenditures/Appropriations		18,759,833	19,515,654	19,909,600
Total Expenditures Net of Transfers		18,759,833	19,515,654	19,909,600

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	1,517,311	2,084,146	1,222,652	337,241
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,413,343	730,124	494,375	349,633
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	147,589	532,323	418,918	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	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	\$15,506	\$16,743	\$18,738	\$18,823	\$18,975
Total Classroom Instruction	\$8,037	\$8,705	\$9,688	\$9,501	\$9,911
Classroom-Salaries and Benefits	\$7,784	\$8,406	\$9,253	\$9,060	\$9,494
Classroom-General Supplies and Textbooks	\$191	\$202	\$317	\$321	\$305
Classroom-Purchased Services	\$62	\$97	\$118	\$120	\$112
Total Support Services	\$3,843	\$4,229	\$4,783	\$5,029	\$4,804
Support Services-Salaries and Benefits	\$2,747	\$2,834	\$3,156	\$3,086	\$3,308
Total Administrative Costs	\$1,853	\$1,913	\$2,035	\$2,085	\$2,085
Administration Salaries and Benefits	\$1,597	\$1,539	\$1,591	\$1,593	\$1,538
Total Operations and Maintenance of Plant	\$1,636	\$1,743	\$2,070	\$2,096	\$2,060
Operations and Maintenance-Salaries and Benefits	\$292	\$281	\$330	\$325	\$272
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$100	\$108	\$101	\$100	\$106
Total Equipment Costs	\$198	\$113	\$41	\$70	\$61
Legal Costs	\$66	\$41	\$91	\$92	\$83
Employee Benefits as a percentage of salaries*	31.07%	31.04%	34.73%	31.33%	36.40%

*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)
Recycling	BOROUGH OF BLOOMINGDALE - RECYCLING / GARBAGE REMOVAL	0
Transportation Services, including Fuel	BOROUGH OF BLOOMINGDALE - PURCHASE OF GASOLINE	0
Transportation Services, including Fuel	WEST MILFORD BOARD OF EDUCATION - VEHICLE MAINTENANCE	0
Municipal/Public Works	BOROUGH OF BLOOMINGDALE - LEASE OF SCHOOL FIELDS	0
Technology Services	MANCHESTER REGIONAL BOARD OF EDUCATION - TECHNOLOGY SERVICES	0
Technology Services	ASBURY PARK BOARD OF EDUCATION - PAYROLL PROCESSING SERVICES	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	15,804,680
(B) Estimated Net Taxable Valuation (as of 10/01/14)	741,103,300
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	2.1326
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,804,680
(E) Estimated Net Taxable Valuation (as of 10/01/14)	741,103,300
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	2.1326

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	15,804,680
(H) Estimated Equalized Valuation (as of 10/01/14)	799,981,973
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9756
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,804,680
(K) Estimated Equalized Valuation (as of 10/01/14)	799,981,973
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.9756

NAME=George Hagl

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$144,597
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	22
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$3,385
Total Bonuses Amount	\$1,500
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,720
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,000
Contractual Post-Employment Benefit Description of Payout of Sick days	PURSUANT TO PL 2007, C92 44.(1)
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=George Hagl

	CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount		\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash		N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash		N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash		N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1		N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2		N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3		N/A
	Additional Comment 1	N/A
	Additional Comment 2	N/A
	Additional Comment 3	N/A

NAME=Mario Cardinale

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,000
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	08/18/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$3,220
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	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Mario Cardinale

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	N/A
Additional Comment 1	N/A
Additional Comment 2	N/A
Additional Comment 3	N/A