

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	424.0	425.0	472.0
Pupils On Roll Special Ed Full-Time	40.0	39.0	42.0
Pupils On Roll SUBTOTAL	464.0	464.0	514.0
Pupils in Private School Placements	9.0	9.0	0.0
Pupils Sent to Other Districts Regular	95.5	97.5	124.0
Pupils Sent to Other Districts Special Ed	24.0	22.5	30.0
Pupils Received	2.0	3.0	3.0
Pupils in State Facilities	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	5,481,965	5,683,604	5,797,275
Total Tuition	10-1300	0	40,000	40,000
Unrestricted Miscellaneous Revenues	10-1XXX	45,550	10,106	10,200
Subtotal - Revenues From Local Sources		5,527,515	5,733,710	5,847,475
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	14,865	14,865	14,865
Extraordinary Aid	10-3131	59,099	75,000	75,000
Categorical Special Education Aid	10-3132	335,311	335,311	335,311
Equalization Aid	10-3176	2,948,720	2,948,720	2,948,720
Categorical Security Aid	10-3177	30,468	30,468	30,468
Other State Aids	10-3XXX	0	11,160	11,160
Subtotal - Revenues From State Sources		3,388,463	3,415,524	3,415,524
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	240,000	829,188
Actual Revenues (Over)/Under Expenditures		-170,252	0	0
Total Operating Budget		8,745,726	9,674,106	10,359,062
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,000	5,122	2,622
Total Revenues From Local Sources	20-1XXX	1,000	5,122	2,622
Revenues from Federal Sources:				
Title I	20-4411-4416	114,770	116,658	87,493
Title II	20-4451-4455	10,110	10,434	7,825
Title III	20-4491-4494	15,436	5,114	3,836
I.D.E.A. Part B (Handicapped)	20-4420-4429	137,807	130,530	97,794

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Federal Sources		278,123	262,736	196,948
Total Grants And Entitlements		279,123	267,858	199,570
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	375,100	363,353	374,050
Total Revenues From Local Sources		375,100	363,353	374,050
Budgeted Fund Balance	40-303	0	9,547	0
Total Local Repayment Of Debt		375,100	372,900	374,050
Total Repayment Of Debt		375,100	372,900	374,050
Total Revenues/Sources		9,399,949	10,314,864	10,932,682
Total Revenues/Sources Net of Transfers		9,399,949	10,314,864	10,932,682

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,094,052	2,160,168	2,221,066
Special Education - Instruction	11-2XX-100-XXX	599,398	619,831	602,482
Basic Skills/Remedial - Instruction	11-230-100-XXX	30,282	28,700	26,673
Bilingual Education - Instruction	11-240-100-XXX	59,105	61,345	61,345
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,985	24,470	46,187
School-Sponsored Athletics - Instruction	11-402-100-XXX	6,608	7,800	7,763
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,073,393	2,517,236	2,458,634
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,263	33,321	33,841
Undist. Expenditures - Health Services	11-000-213-XXX	125,120	133,987	130,430
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	116,358	131,140	147,140
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	74,000	94,861	133,720
Undist. Expenditures - Guidance	11-000-218-XXX	53,880	54,895	54,895
Undist. Expenditures - Child Study Teams	11-000-219-XXX	183,450	199,418	186,045
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	89,301	119,443	126,093
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	172,715	184,117	137,868
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	24,574	48,098	50,598
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	142,016	153,400	160,645
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	169,032	221,051	277,237
Undist. Expend. - Central Services	11-000-251-XXX	214,336	216,232	224,074
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	595,101	637,164	689,325
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	315,265	380,884	413,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	863,181	1,218,337	1,213,800
Total Undistributed Expenditures		5,243,985	6,343,584	6,437,345
Total General Current Expense		8,056,415	9,245,898	9,402,861
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	0	86,169	47,133
Facilities Acquisition And Const. Serv.	12-000-400-XXX	575,872	177,491	252,491
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	110,000	609,188
Total Capital Outlay		575,872	373,660	908,812
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	21,142	26,646	26,646
Total Summer School	13-422-X00-XXX	21,142	26,646	26,646
Total Special Schools	13-XXX-XXX-XXX	21,142	26,646	26,646
Transfer Of Funds To Charter Schools	10-000-100-56X	92,297	27,902	20,743
General Fund Grand Total		8,745,726	9,674,106	10,359,062
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,000	5,122	2,622
Federal Projects:				
Title I	20-XXX-XXX-XXX	114,770	116,658	87,493
Title II	20-XXX-XXX-XXX	10,110	10,434	7,825
Title III	20-XXX-XXX-XXX	15,436	5,114	3,836
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	137,807	130,530	97,794
Total Federal Projects	20-XXX-XXX-XXX	278,123	262,736	196,948
Total Special Revenue Funds		279,123	267,858	199,570
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	375,100	372,900	374,050
Total Debt Service Funds		375,100	372,900	374,050
Total Expenditures/Appropriations		9,399,949	10,314,864	10,932,682
Total Expenditures Net of Transfers		9,399,949	10,314,864	10,932,682

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	534,872	285,506	250,000	250,000
--Repayment of Debt	9,547	9,547	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,914,143	2,017,552	1,777,552	948,364
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	250,000	250,000	250,000	250,000
--Legal Reserve	249,366	516,241	266,875	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	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	\$12,943	\$12,303	\$13,166	\$13,740	\$12,756
Total Classroom Instruction	\$7,439	\$7,309	\$7,668	\$8,353	\$7,591
Classroom-Salaries and Benefits	\$6,918	\$6,842	\$7,243	\$7,890	\$7,152
Classroom-General Supplies and Textbooks	\$386	\$298	\$256	\$249	\$263
Classroom-Purchased Services	\$135	\$169	\$169	\$214	\$176
Total Support Services	\$2,798	\$2,277	\$2,059	\$2,358	\$2,132
Support Services-Salaries and Benefits	\$2,430	\$1,863	\$1,476	\$1,800	\$1,530
Total Administrative Costs	\$1,411	\$1,356	\$1,441	\$1,571	\$1,570
Administration Salaries and Benefits	\$1,169	\$1,179	\$1,236	\$1,350	\$1,357
Total Operations and Maintenance of Plant	\$1,232	\$1,293	\$1,267	\$1,382	\$1,349
Operations and Maintenance-Salaries and Benefits	\$47	\$42	\$49	\$53	\$48
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$62	\$67	\$68	\$74	\$112
Total Equipment Costs	\$0	\$0	\$171	\$187	\$92
Legal Costs	\$15	\$12	\$36	\$39	\$35
Employee Benefits as a percentage of salaries*	25.03%	22.98%	31.51%	30.78%	30.20%

*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)
Special Education Services	Middlesex Regional Educational Services Commission	0
Special Education Services	Rutgers Douglass Disabilities Center	0
Recycling	South Bound Brook Borough	0
Transportation Services, including Fuel	Monmouth County Educational Services Commission	0
Transportation Services, including Fuel	Somerset County Educational Services Commission	0
Purchasing	ACES Gas and Electric	0
Purchasing	ACT-Telephone and Long Distance	0
Purchasing	Ed Data Cooperative Purchasing-Supplies and Time and Material	0
Purchasing	Middlesex Regional Educational Services Commission-Supplies and Materials	0
Purchasing	Hunterdon Regional Educational Service Commission	0
Municipal/Public Works	South Bound Brook Borough (snow removal parking lots, landscaping and Trash Removal	0
Insurance Coverages and Benefits	Eric North Consortium-Worker's Comp. Insurance Group	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,797,275
(B) Estimated Net Taxable Valuation (as of 10/01/14)	324,142,086
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.7885
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,171,325
(E) Estimated Net Taxable Valuation (as of 10/01/14)	324,142,086
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.9039

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,797,275
(H) Estimated Equalized Valuation (as of 10/01/14)	301,319,139
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9240
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,171,325
(K) Estimated Equalized Valuation (as of 10/01/14)	301,319,139
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	2.0481

NAME=Derek Ressa

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST
Base Annual Salary Amount	\$92,855
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	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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Derek Ressa

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=Dr. Lorise Goeke

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	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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$20,236
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Dr. Lorise Goeke

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=Michael Butkus

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$94,923
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	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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$500
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Michael Butkus

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=Michael D. Steinmetz

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$95,717
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	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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Michael D. Steinmetz

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	