

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	747.0	748.0	748.0
On Roll Special Ed Full-Time	102.0	105.0	105.0
On Roll Subtotal	849.0	853.0	853.0
In Private School Placements	2.0	3.0	3.0
Sent to Other Districts Special Ed	1.0		0.0
Received	23.0	28.0	28.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,179,323	12,931,801	13,190,437
Total Tuition	10-1300	217,294	85,498	56,000
Transportation Fees From Individuals	10-1410	11,665	27,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	17,001	27,001
Interest Earned On Current Expense Emergency Res	10-1XXX	1	1	1
Interest Earned On Maintenance Reserve	10-1XXX	255	200	200
Interest Earned On Capital Reserve Funds	10-1XXX	1,871	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	60,209	0	0
Subtotal - Revenues From Local Sources		12,470,618	13,062,501	13,274,639
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	12,408	12,408	71,696
Extraordinary Aid	10-3131	81,952	50,000	70,000
Categorical Special Education Aid	10-3132	270,349	270,349	306,548
Categorical Security Aid	10-3177	13,628	13,628	20,722
Parcc Readiness Aid	10-3181	8,430	8,430	0
Per Pupil Growth Aid	10-3182	8,430	8,430	0
Professional Learning Community Aid	10-3183	8,410	8,410	0
Other State Aids	10-3XXX	2,777	0	0
Subtotal - Revenues From State Sources		406,384	371,655	468,966
Budgeted Fund Balance - Operating Budget	10-303	0	222,138	293,882
Withdrawal From Cap Res-For Local Share	10-307	0	50,000	25,000
Transfers From Other Funds	10-5200	-124,073	0	0
Adjustment For Prior Year Encumbrances		0	49,842	0
Actual Revenues (Over)/Under Expenditures		-410,450	0	0
Total Operating Budget		12,342,479	13,756,136	14,062,487

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	125,633	0	0
Total Revenues From Local Sources	20-1XXX	125,633	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	52,805	54,622	46,562
Title II	20-4451-4455	20,359	17,416	15,101
Title IV	20-4471-4474	0	5,592	4,753
I.D.E.A. Part B (Handicapped)	20-4420-4429	191,304	190,931	162,291
Total Revenues From Federal Sources		264,468	268,561	228,707
Total Grants And Entitlements		390,101	268,561	228,707
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	867,701	875,950	842,250
Total Revenues From Local Sources		867,701	875,950	842,250
Total Local Repayment Of Debt		867,701	875,950	842,250
Actual Revenues (Over)/Under Expenditures		45,849	0	0
Total Repayment Of Debt		913,550	875,950	842,250
Total Revenues/Sources		13,646,130	14,900,647	15,133,444
Total Revenues/Sources Net of Transfers		13,646,130	14,900,647	15,133,444

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,892,255	5,059,952	4,884,971
Special Education - Instruction	11-2XX-100-XXX	800,501	953,487	1,073,735
Basic Skills/Remedial - Instruction	11-230-100-XXX	121,423	144,432	199,336
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	54,787	60,440	64,090
School-Sponsored Athletics - Instruction	11-402-100-XXX	46,540	57,999	57,889
Summer School	11-422-XXX-XXX	15,555	17,955	22,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	94,815	227,067	392,319
Undist. Expenditures - Health Services	11-000-213-XXX	159,702	165,266	177,531
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	363,655	381,155	394,102
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	216,523	217,003	290,096
Undist. Expenditures - Guidance	11-000-218-XXX	143,892	150,386	155,071
Undist. Expenditures - Child Study Teams	11-000-219-XXX	423,001	453,383	467,286
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	125,352	153,497	158,731
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	162,003	198,149	209,654
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	27,569	28,165	28,689
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	388,633	442,187	441,114
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	512,513	528,909	449,126
Undist. Expend. - Central Services	11-000-251-XXX	229,380	246,910	244,254
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	18,275	43,522	47,939
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,033,846	1,091,207	1,117,447
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	205,000	231,968	372,835
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,265,512	2,708,285	2,756,909
Total Undistributed Expenditures		6,369,671	7,267,059	7,703,103
Interest Earned On Maintenance Reserve	10-606	0	200	200
Interest Earned On Current Expense Emergency Res	10-607	0	1	1
Total General Current Expense		12,300,732	13,561,525	14,005,525

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	13,881	50,000	25,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	27,866	34,058	30,962
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	109,553	0
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		41,747	194,611	56,962
General Fund Grand Total		12,342,479	13,756,136	14,062,487
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	125,633	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	52,805	54,622	46,562
Title II	20-XXX-XXX-XXX	20,359	17,416	15,101
Title IV	20-XXX-XXX-XXX	0	5,592	4,753
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	191,304	190,931	162,291
Total Federal Projects	20-XXX-XXX-XXX	264,468	268,561	228,707
Total Special Revenue Funds		390,101	268,561	228,707
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	913,550	875,950	842,250
Total Debt Service Funds		913,550	875,950	842,250
Total Expenditures/Appropriations		13,646,130	14,900,647	15,133,444
Total Expenditures Net of Transfers		13,646,130	14,900,647	15,133,444

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	395,081	334,729	233,494	233,494
Unrestricted	Repayment of Debt	45,849	0	0	0
Restricted for General Operating Budget	Capital Reserve	528,216	755,087	706,087	682,087
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	190,000	415,255	516,690	516,890
Restricted for General Operating Budget	Legal Reserve	518,722	516,020	293,882	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	104	105	106	107
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,787	\$14,149	\$15,396	\$15,357	\$15,521
Total Classroom Instruction	\$8,419	\$8,619	\$9,305	\$9,276	\$9,337
Classroom-Salaries and Benefits	\$8,020	\$8,317	\$8,867	\$8,815	\$8,890
Classroom-General Supplies and Textbooks	\$372	\$283	\$395	\$419	\$404
Classroom-Purchased Services	\$27	\$19	\$43	\$42	\$44
Total Support Services	\$2,260	\$2,377	\$2,737	\$2,699	\$2,898
Support Services-Salaries and Benefits	\$2,083	\$2,216	\$2,476	\$2,476	\$2,630
Total Administrative Costs	\$1,605	\$1,644	\$1,769	\$1,790	\$1,635
Administration Salaries and Benefits	\$1,358	\$1,403	\$1,455	\$1,463	\$1,302
Total Operations and Maintenance of Plant	\$1,338	\$1,359	\$1,439	\$1,447	\$1,502
Operations and Maintenance-Salaries and Benefits	\$659	\$665	\$681	\$679	\$710
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$160	\$146	\$145	\$144	\$148
Total Equipment Costs	\$11	\$16	\$59	\$59	\$29
Legal Costs	\$37	\$28	\$53	\$56	\$59
Employee Benefits as a percentage of salaries*	25.42%	26.52%	30.77%	30.54%	30.93%

*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 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 2017-18 revised appropriations and the 2018-19 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)
Nursing Services	District participates in Middlesex Regional ESC for the purchase of substitute nursing services with other NJ School districts	0
Recycling	Cooperative Bid with other local districts for removal	0
Transportation Services, including Fuel	Shared Service Agreement with MOESC for public and nonpublic transportation routes	0
Transportation Services, including Fuel	Transportation Jointure contracts with Red Bank Regional School District	0
Purchasing	Participates with other districts in buying supplies with Educational Data Services and MRESC	0
Purchasing	District uses NJ State Contract purchasing as bid and awarded by the State of NJ	0
Purchasing	Participates in the Alliance for Competitive Energy Services for Collaborative Purchase and Natural Gas with other NJ School Districts	0
Purchasing	Participates with MRESC for the purchase of computer equipment, supplies and services with other NJ School Districts	0
Municipal/Public Works	Partner with the Little Silver Police Department for the DARE/LEAD program	0
Municipal/Public Works	Shared Service Agreement with Borough of Little Silver for use of school facilities	0
Municipal/Public Works	Shared Service Agreement with Borough of Little Silver for use of the Borough building for BOE Office	0
Municipal/Public Works	Share Service Agreement with Borough of Little Silver for snow removal and field maintenance	0
Professional Staff Development	Cooperative Purchase of Teacher Evaluation Software and training with other local districts	0
Insurance Coverages and Benefits	Member of MOSSIF and NJSIG for Cooperative Purchase of Insurance and Risk Management with other NJ School districts	0

ID=Little Silver

Category	Amount
(A) General Fund School Levy	13,190,437
(D) Total School Levy	14,032,687
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,666,143,653
(H) Estimated Equalized Valuation (as of 10/01/17)	1,692,700,912
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7917
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8422
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7793
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8290

Name=Dr. Carolyn M Kossack

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$173,083
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$6,050
Total Bonuses Amount	\$25,945
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,746
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,657
Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement, capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Can only carry 10 vac days, calculated at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Dr. Carolyn M Kossack

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Lindsey Case

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$111,395
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$3,970
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,757
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,142
Contractual Post-Employment Benefit Description of Payout of Sick days	only upon retirement, capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	can only carry 5 vac days, calculated at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Lindsey Case

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported