

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	230.0	222.0	221.0
Pupils On Roll Special Ed Full-Time	24.0	25.0	25.0
Pupils On Roll SUBTOTAL	254.0	247.0	246.0
Pupils in Private School Placements	1.0	1.0	2.0
Pupils Sent to Other Districts Regular	84.0	80.0	86.0
Pupils Sent to Other Districts Special Ed	23.0	27.0	25.0
Pupils Received	8.0	6.0	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	6,665,448	6,942,502	7,081,352
Total Tuition	10-1300	21,505	12,800	4,800
Unrestricted Miscellaneous Revenues	10-1XXX	239,135	167,597	188,426
Interest Earned On Capital Reserve Funds	10-1XXX	0	125	500
Subtotal - Revenues From Local Sources		6,926,088	7,123,024	7,275,078
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	13,033	13,033	14,912
Extraordinary Aid	10-3131	78,737	50,000	66,000
Categorical Special Education Aid	10-3132	203,132	203,132	200,681
Categorical Security Aid	10-3177	20,749	20,749	22,406
Parcc Readiness Aid	10-3181		0	3,320
Per Pupil Growth Aid	10-3182		0	3,320
Professional Learning Community Aid	10-3183		0	3,320
Host District Support Aid	10-3184		0	123
Other State Aids	10-3XXX	8,217	6,640	0
Subtotal - Revenues From State Sources		323,868	293,554	314,082
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,108	0	0
Subtotal - Revenues From Federal Sources		2,108	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	234,967	306,665
Withdrawal From Maint. Reserve	10-310	0	14,711	0
Adjustment For Prior Year Encumbrances		0	91,399	0
Actual Revenues (Over)/Under Expenditures		-163,459	0	0
Total Operating Budget		7,088,605	7,757,655	7,895,825

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	44,312	61,559	61,559
Title II	20-4451-4455	8,691	8,332	8,332
I.D.E.A. Part B (Handicapped)	20-4420-4429	65,227	66,316	66,316
Other	20-4XXX	990	0	0
Total Revenues From Federal Sources		119,220	136,207	136,207
Total Grants And Entitlements		119,220	136,207	136,207
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	742,646	751,845	754,220
Total Revenues From Local Sources		742,646	751,845	754,220
Total Local Repayment Of Debt		742,646	751,845	754,220
Actual Revenues (Over)/Under Expenditures		599	0	0
Total Repayment Of Debt		743,245	751,845	754,220
Total Revenues/Sources		7,951,070	8,645,707	8,786,252
Total Revenues/Sources Net of Transfers		7,951,070	8,645,707	8,786,252

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,518,156	1,550,076	1,574,838
Special Education - Instruction	11-2XX-100-XXX	256,089	261,533	272,157
Basic Skills/Remedial - Instruction	11-230-100-XXX	99,727	107,492	93,189
Bilingual Education - Instruction	11-240-100-XXX	90,299	91,484	96,948
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	76,743	71,527	70,365
Summer School	11-422-XXX-XXX	19,059	19,340	14,000
Community Services Programs/Operations	11-800-330-XXX	14,507	13,275	17,001
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,316,686	2,561,635	2,722,797
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,600	4,738	4,820
Undist. Expenditures - Health Services	11-000-213-XXX	76,244	70,895	76,459
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	92,535	90,541	90,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	160,658	175,090	108,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	249,059	276,910	312,042
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	94,513	96,750	101,041
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	1,000	1,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,970	2,500	2,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	143,494	158,931	153,694
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	66,520	62,905	62,310
Undist. Expend. - Central Services	11-000-251-XXX	63,192	65,829	67,696
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	589,638	615,778	607,570
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	212,126	330,439	357,110
Personal Services - Employee Benefits	11-XXX-XXX-2XX	869,025	1,029,033	1,017,116
Undistributed Expenditures-Food Services	11-000-310-930	12,480	11,652	12,900
Total Undistributed Expenditures		4,956,740	5,554,626	5,697,555
Total General Current Expense		7,031,320	7,669,353	7,836,053

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	9,940	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	18,956	18,956	18,956
Interest Deposit To Capital Reserve	10-604	0	125	500
Total Capital Outlay		18,956	29,021	19,456
Transfer Of Funds To Charter Schools	10-000-100-56X	38,329	59,281	40,316
General Fund Grand Total		7,088,605	7,757,655	7,895,825
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	44,312	61,559	61,559
Title II	20-XXX-XXX-XXX	8,691	8,332	8,332
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	65,227	66,316	66,316
Other	20-XXX-XXX-XXX	990	0	0
Total Federal Projects	20-XXX-XXX-XXX	119,220	136,207	136,207
Total Special Revenue Funds		119,220	136,207	136,207
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	743,245	751,845	754,220
Total Debt Service Funds		743,245	751,845	754,220
Total Expenditures/Appropriations		7,951,070	8,645,707	8,786,252
Total Expenditures Net of Transfers		7,951,070	8,645,707	8,786,252

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	267,198	298,929	281,731	250,000
--Repayment of Debt	599	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	50,000	100,000	100,125	100,625
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	265,453	265,453	250,742	250,742
--Legal Reserve	444,775	492,703	274,934	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	\$18,740	\$18,047	\$18,894	\$19,579	\$19,492
Total Classroom Instruction	\$9,687	\$10,247	\$10,664	\$11,118	\$11,250
Classroom-Salaries and Benefits	\$8,902	\$9,338	\$9,813	\$10,095	\$10,280
Classroom-General Supplies and Textbooks	\$359	\$419	\$375	\$328	\$288
Classroom-Purchased Services	\$426	\$490	\$477	\$696	\$682
Total Support Services	\$3,304	\$3,168	\$3,491	\$3,465	\$3,284
Support Services-Salaries and Benefits	\$1,862	\$1,741	\$2,036	\$1,877	\$1,555
Total Administrative Costs	\$1,326	\$1,358	\$1,422	\$1,491	\$1,491
Administration Salaries and Benefits	\$993	\$1,067	\$1,106	\$1,127	\$1,188
Total Operations and Maintenance of Plant	\$3,080	\$2,781	\$2,850	\$3,043	\$2,984
Operations and Maintenance-Salaries and Benefits	\$1,687	\$1,699	\$1,693	\$1,874	\$1,785
Board Contribution to Food Services	\$61	\$50	\$47	\$48	\$53
Total Extracurricular Costs	\$266	\$366	\$326	\$339	\$334
Total Equipment Costs	\$609	\$0	\$0	\$41	\$0
Legal Costs	\$31	\$13	\$40	\$41	\$9
Employee Benefits as a percentage of salaries*	33.85%	32.63%	38.16%	38.36%	38.24%

*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)
Business Services	Three year shared service agreement with the Hasbrouck Heights Board of Ed for Bus. Adm. and business office support.	0
Special Education Services	South Bergen Jointure Commission - Child Study Team Members - Supervisor, Psychologist, LDTC and Speech.	0
Special Education Services	South Bergen Jointure Commission - Rental of Special Education Classrooms.	0
Food Services	Hackensack Board of Education	0
Staffing - Other	South Bergen Jointure Commission - Music Teacher	0
Transportation Services, including Fuel	South Bergen Jointure Commission & Hackensack Board of Ed Professional Development	0
Technology Services	Three year shared service agreement with the Hasbrouck Heights Board of Ed for Technology coordinator.	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,011,927
(B) Estimated Net Taxable Valuation (as of 10/01/15)	576,768,000
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.2157
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,764,959
(E) Estimated Net Taxable Valuation (as of 10/01/15)	576,768,000
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.3463

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,011,927
(H) Estimated Equalized Valuation (as of 10/01/15)	603,502,728
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1619
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,764,959
(K) Estimated Equalized Valuation (as of 10/01/15)	603,502,728
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2866

NAME=Greg Maceri

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$133,900
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	06/30/17
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	15
Description of Other Contracted Non-Working Days	Holidays/Recesses
Total Allowances Amount	\$4,319
Total Bonuses Amount	\$20,072
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to \$15,000 for unused sick days upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout upon separation or retirement for days earned and not used
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for unused personal days
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=Greg Maceri

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=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	03
Shared District	4870
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/19
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	\$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	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=Shared Services Agreement

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	Shared with Hasbrouck Heights Bus Adm Serv
Additional Comment 2	
Additional Comment 3	