

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	242.0	255.0	252.0
On Roll Special Ed Full-Time	31.0	34.0	34.0
On Roll Subtotal	273.0	289.0	286.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	79.0	77.0	85.0
Sent to Other Districts Special Ed	22.0	17.0	25.0
Received	3.0	4.0	4.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,081,352	7,222,979	7,456,695
Total Tuition	10-1300	23,780	3,200	4,800
Unrestricted Miscellaneous Revenues	10-1XXX	202,476	188,002	197,598
Interest Earned On Maintenance Reserve	10-1XXX	0	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		7,307,608	7,415,681	7,660,593
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	14,912	14,912	47,149
Extraordinary Aid	10-3131	74,256	66,000	66,000
Categorical Special Education Aid	10-3132	200,681	211,923	211,923
Categorical Security Aid	10-3177	22,406	22,406	36,988
Parcc Readiness Aid	10-3181	3,320	3,320	0
Per Pupil Growth Aid	10-3182	3,320	3,320	0
Professional Learning Community Aid	10-3183	3,320	3,320	0
Host District Support Aid	10-3184	123	246	0
Other State Aids	10-3XXX	11,410	0	0
Subtotal - Revenues From State Sources		333,748	325,447	362,060
Budgeted Fund Balance - Operating Budget	10-303	0	250,000	250,000
Adjustment For Prior Year Encumbrances		0	17,693	0
Actual Revenues (Over)/Under Expenditures		-151,595	0	0
Total Operating Budget		7,489,761	8,008,821	8,272,653
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	776	0	0
Total Revenues From Local Sources	20-1XXX	776	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	59,327	50,000	40,000
Title II	20-4451-4455	6,675	6,384	5,113
I.D.E.A. Part B (Handicapped)	20-4420-4429	63,757	63,757	51,000
Other	20-4XXX	776	0	0
Total Revenues From Federal Sources		130,535	120,141	96,113
Total Grants And Entitlements		131,311	120,141	96,113
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	754,220	640,595	625,795
Total Revenues From Local Sources		754,220	640,595	625,795
Total Local Repayment Of Debt		754,220	640,595	625,795
Total Repayment Of Debt		754,220	640,595	625,795
Total Revenues/Sources		8,375,292	8,769,557	8,994,561
Total Revenues/Sources Net of Transfers		8,375,292	8,769,557	8,994,561

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,570,318	1,747,441	1,762,259
Special Education - Instruction	11-2XX-100-XXX	272,557	282,660	294,270
Basic Skills/Remedial - Instruction	11-230-100-XXX	92,488	101,454	83,494
Bilingual Education - Instruction	11-240-100-XXX	96,598	100,037	78,329
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	78,500	78,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	75,848	15,205	14,000
Summer School	11-422-XXX-XXX	13,724	0	0
Community Services Programs/Operations	11-800-330-XXX	1,535	4,314	17,001
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,298,439	2,445,992	2,481,383
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,218	4,965	5,114
Undist. Expenditures - Health Services	11-000-213-XXX	76,839	76,911	81,593
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	88,282	90,500	146,326
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	95,757	105,399	114,840
Undist. Expenditures - Child Study Teams	11-000-219-XXX	269,862	308,844	264,362
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	103,448	101,129	127,279
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	115	997	76,735
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,904	3,003	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	190,468	184,503	173,789
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	61,516	75,495	70,800
Undist. Expend. - Central Services	11-000-251-XXX	67,581	70,094	72,978
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	623,143	604,515	627,710
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	432,689	427,981	419,842
Personal Services - Employee Benefits	11-XXX-XXX-2XX	985,535	1,116,104	1,223,366
Undistributed Expenditures-Food Services	11-000-310-930	3,501	22,102	14,348
Total Undistributed Expenditures		5,307,297	5,638,534	5,905,465
Interest Earned On Maintenance Reserve	10-606	0	1,000	1,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		7,430,365	7,969,145	8,234,318
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	18,956	18,956	18,956
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		18,956	19,456	19,456
Transfer Of Funds To Charter Schools	10-000-100-56X	40,440	20,220	18,879
General Fund Grand Total		7,489,761	8,008,821	8,272,653
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	776	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	59,327	50,000	40,000
Title II	20-XXX-XXX-XXX	6,675	6,384	5,113
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	63,757	63,757	51,000
Other	20-XXX-XXX-XXX	776	0	0
Total Federal Projects	20-XXX-XXX-XXX	130,535	120,141	96,113
Total Special Revenue Funds		131,311	120,141	96,113
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	754,220	640,595	625,795
Total Debt Service Funds		754,220	640,595	625,795
Total Expenditures/Appropriations		8,375,292	8,769,557	8,994,561
Total Expenditures Net of Transfers		8,375,292	8,769,557	8,994,561

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	322,701	433,086	296,899	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	100,000	200,000	200,500	201,000
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	245,870	242,324	233,018	234,018
Restricted for General Operating Budget	Legal Reserve	351,675	279,842	203,101	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
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	\$18,576	\$16,924	\$18,544	\$17,688	\$18,709
Total Classroom Instruction	\$10,509	\$9,774	\$10,881	\$10,424	\$10,539
Classroom-Salaries and Benefits	\$9,567	\$8,878	\$9,853	\$9,436	\$9,504
Classroom-General Supplies and Textbooks	\$285	\$272	\$269	\$263	\$254
Classroom-Purchased Services	\$657	\$623	\$759	\$725	\$782
Total Support Services	\$3,179	\$2,678	\$3,142	\$2,779	\$3,517
Support Services-Salaries and Benefits	\$1,657	\$1,319	\$1,561	\$1,330	\$2,191
Total Administrative Costs	\$1,434	\$1,432	\$1,385	\$1,466	\$1,455
Administration Salaries and Benefits	\$1,107	\$1,037	\$1,091	\$1,128	\$1,176
Total Operations and Maintenance of Plant	\$2,989	\$2,698	\$2,666	\$2,528	\$2,670
Operations and Maintenance-Salaries and Benefits	\$1,845	\$1,674	\$1,577	\$1,513	\$1,613
Board Contribution to Food Services	\$52	\$13	\$45	\$77	\$50
Total Extracurricular Costs	\$346	\$323	\$338	\$393	\$393
Total Equipment Costs	\$51	\$0	\$0	\$0	\$0
Legal Costs	\$9	\$161	\$18	\$69	\$18
Employee Benefits as a percentage of salaries*	33.72%	37.17%	40.17%	39.58%	40.83%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	South Bergen Jointure Commission	192,598	Classroom rental
2	300	Valley National Bank	5,000	Interest on accounts

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Three year shared services agreement with the Hasbrouck Heights Board of Ed for Bus. Adm. and business office support.	0
Special Education Services	South Bergen Jointure Commission - Rental of Special Education Classrooms.	0
Special Education Services	South Bergen Jointure Commission - Child Study Team Members - Supervisor, Psychologist and LDTC.	0
Food Services	Hackensack Board of Education	0
Staffing - Other	South Bergen Jointure Commission - Dance/Theatre Teacher	0
Staffing - Other	South Bergen Jointure Commission - Music Teacher	0
Technology Services	Three year shared services agreement with the Hasbrouck Heights Board of Ed for Technology Coordinator.	0

ID=South Hackensack Twp

Category	Amount
(A) General Fund School Levy	7,339,837
(D) Total School Levy	7,973,031
(B) Estimated Net Taxable Valuation (as of 10/01/17)	603,597,500
(H) Estimated Equalized Valuation (as of 10/01/17)	688,722,346
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2160
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3209
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0657
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1577

Name=Gregorio Maceri

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$155,750
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	06/30/22
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	Holiday Recesses
Total Allowances Amount	\$5,340
Total Bonuses Amount	\$23,207
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	\$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	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=Gregorio Maceri

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=Shared Services Agreement

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	03
Shared District	2080
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	None Reported
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	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=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	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	Shared service with Hasbrouck Heights Bus Adm
Additional Comment 2	None Reported
Additional Comment 3	None Reported