

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	222.0	242.0	245.0
Pupils On Roll Special Ed Full-Time	25.0	31.0	30.0
Pupils On Roll SUBTOTAL	247.0	273.0	275.0
Pupils in Private School Placements	1.0	1.0	1.0
Pupils Sent to Other Districts Regular	80.0	79.0	87.0
Pupils Sent to Other Districts Special Ed	27.0	22.0	17.0
Pupils Received	6.0	3.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,942,507	7,081,352	7,222,979
Total Tuition	10-1300	11,360	4,800	3,200
Unrestricted Miscellaneous Revenues	10-1XXX	196,564	188,426	188,001
Interest Earned On Maintenance Reserve	10-1XXX	0	0	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		7,150,431	7,275,078	7,415,680
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	13,033	14,912	14,912
Extraordinary Aid	10-3131	89,060	66,000	66,000
Categorical Special Education Aid	10-3132	203,132	200,681	200,681
Categorical Security Aid	10-3177	20,749	22,406	22,406
Parcc Readiness Aid	10-3181	0	3,320	3,320
Per Pupil Growth Aid	10-3182	0	3,320	3,320
Professional Learning Community Aid	10-3183	0	3,320	3,320
Host District Support Aid	10-3184	0	123	246
Other State Aids	10-3XXX	42,076	0	0
Subtotal - Revenues From State Sources		368,050	314,082	314,205
Budgeted Fund Balance - Operating Budget	10-303	0	306,665	250,000
Adjustment For Prior Year Encumbrances		0	1,104	0
Actual Revenues (Over)/Under Expenditures		188,803	0	0
Total Operating Budget		7,707,284	7,896,929	7,979,885
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	60,906	59,476	50,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title II	20-4451-4455	8,149	7,694	6,384
I.D.E.A. Part B (Handicapped)	20-4420-4429	66,316	63,757	63,757
Other	20-4XXX	1,000	0	0
Total Revenues From Federal Sources		136,371	130,927	120,141
Total Grants And Entitlements		136,371	130,927	120,141
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	751,845	754,220	640,595
Total Revenues From Local Sources		751,845	754,220	640,595
Total Local Repayment Of Debt		751,845	754,220	640,595
Total Repayment Of Debt		751,845	754,220	640,595
Total Revenues/Sources		8,595,500	8,782,076	8,740,621
Total Revenues/Sources Net of Transfers		8,595,500	8,782,076	8,740,621

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,554,710	1,589,390	1,700,137
Special Education - Instruction	11-2XX-100-XXX	261,533	272,157	279,935
Basic Skills/Remedial - Instruction	11-230-100-XXX	90,220	93,189	105,944
Bilingual Education - Instruction	11-240-100-XXX	91,077	96,948	99,587
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	74,889	74,980	78,500
Summer School	11-422-XXX-XXX	19,340	14,000	14,000
Community Services Programs/Operations	11-800-330-XXX	12,343	8,311	17,001
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,581,040	2,618,346	2,428,623
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,680	4,820	4,965
Undist. Expenditures - Health Services	11-000-213-XXX	65,544	76,459	79,911
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	86,552	90,500	90,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	152,470	108,000	135,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	280,998	310,542	318,223
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	96,307	101,490	101,129
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	133	1,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,263	5,217	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	159,724	168,405	159,821
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	62,305	62,310	62,750
Undist. Expend. - Central Services	11-000-251-XXX	65,737	68,619	70,094
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	628,677	606,686	604,515
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	398,724	438,401	427,981
Personal Services - Employee Benefits	11-XXX-XXX-2XX	905,732	1,015,230	1,122,104
Undistributed Expenditures-Food Services	11-000-310-930	13,076	12,900	12,269
Total Undistributed Expenditures		5,502,829	5,688,058	5,623,885
Interest Earned On Maintenance Reserve	10-606	0	0	1,000
Total General Current Expense		7,606,941	7,837,033	7,919,989

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	12,684	0	0
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		31,640	19,456	19,456
Transfer Of Funds To Charter Schools	10-000-100-56X	68,703	40,440	40,440
General Fund Grand Total		7,707,284	7,896,929	7,979,885
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	60,906	59,476	50,000
Title II	20-XXX-XXX-XXX	8,149	7,694	6,384
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	66,316	63,757	63,757
Other	20-XXX-XXX-XXX	1,000	0	0
Total Federal Projects	20-XXX-XXX-XXX	136,371	130,927	120,141
Total Special Revenue Funds		136,371	130,927	120,141
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	751,845	754,220	640,595
Total Debt Service Funds		751,845	754,220	640,595
Total Expenditures/Appropriations		8,595,500	8,782,076	8,740,621
Total Expenditures Net of Transfers		8,595,500	8,782,076	8,740,621

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	298,929	322,701	290,970	117,711
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	100,000	100,000	100,500	101,000
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	265,453	245,870	245,870	246,870
--Legal Reserve	492,703	351,675	76,741	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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,047	\$18,576	\$19,492	\$17,639	\$18,544
Total Classroom Instruction	\$10,247	\$10,509	\$11,250	\$10,173	\$10,881
Classroom-Salaries and Benefits	\$9,338	\$9,567	\$10,280	\$9,304	\$9,853
Classroom-General Supplies and Textbooks	\$419	\$285	\$288	\$267	\$269
Classroom-Purchased Services	\$490	\$657	\$682	\$602	\$759
Total Support Services	\$3,168	\$3,179	\$3,284	\$2,956	\$3,142
Support Services-Salaries and Benefits	\$1,741	\$1,657	\$1,555	\$1,398	\$1,561
Total Administrative Costs	\$1,358	\$1,434	\$1,491	\$1,397	\$1,385
Administration Salaries and Benefits	\$1,067	\$1,107	\$1,188	\$1,066	\$1,091
Total Operations and Maintenance of Plant	\$2,781	\$2,989	\$2,984	\$2,701	\$2,666
Operations and Maintenance-Salaries and Benefits	\$1,699	\$1,845	\$1,785	\$1,687	\$1,577
Board Contribution to Food Services	\$50	\$52	\$53	\$48	\$45
Total Extracurricular Costs	\$366	\$346	\$334	\$323	\$338
Total Equipment Costs	\$0	\$51	\$0	\$0	\$0
Legal Costs	\$13	\$9	\$9	\$74	\$18
Employee Benefits as a percentage of salaries*	32.63%	33.72%	38.24%	37.76%	40.17%

*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 2016-17 revised appropriations and the 2017-18 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 - Rental of Special Education Classrooms.	0
Special Education Services	South Bergen Jointure Commission - Child Study Team Members - Supervisor, Psychologist, LDTC and Speech.	0
Food Services	Hackensack Board of Education.	0
Staffing - Other	South Bergen Jointure Commission - Music Teacher.	0
Technology Services	Three year shared service agreement with the Hasbrouck Heights Board of Ed for Technology coordinator.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,152,166
(B) Estimated Net Taxable Valuation (as of 10/01/16)	589,960,200
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2123
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,849,574
(E) Estimated Net Taxable Valuation (as of 10/01/16)	589,960,200
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3305

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,152,166
(H) Estimated Equalized Valuation (as of 10/01/16)	701,579,985
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0194
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,849,574
(K) Estimated Equalized Valuation (as of 10/01/16)	701,579,985
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1188

NAME=Greg Maceri

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
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	06/30/17
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	Holiday Recesses
Total Allowances Amount	\$4,319
Total Bonuses Amount	\$20,237
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	
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 service with Hasbrouck Heights Bus Adm
Additional Comment 2	
Additional Comment 3	