

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	231	232	234
Pupils On Roll - Special Full-Time	25	23	20
Subtotal - Pupils On Roll	256	255	254
Private School Placements	1	1	2
Pupils Sent to Other Districts-Reg Prog	75	70	82
Pupils Sent to Other Dists-Spec Ed Prog	23	23	28
Pupils Received	8	9	10

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,370,952	6,475,489	6,665,448
Total Tuition	10-1300	17,312	12,800	12,800
Unrestricted Miscellaneous Revenues	10-1XXX	206,010	177,750	181,235
Subtotal - Revenues From Local Sources		6,594,274	6,666,039	6,859,483
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	13,687	13,033	13,033
Extraordinary Aid	10-3131	70,401	50,000	50,000
Categorical Special Education Aid	10-3132	204,090	203,132	203,132
Categorical Security Aid	10-3177	17,620	20,749	20,749
Other State Aids	10-3XXX	1,696	0	6,640
Subtotal - Revenues From State Sources		307,494	286,914	293,554
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,528	0	0
Subtotal - Revenues From Federal Sources		2,528	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	258,135	227,006
Transfers From Other Funds	10-5200	-13,860	0	0
Adjustment For Prior Year Encumbrances		0	202,969	0
Actual Revenues (Over)/Under Expenditures		-156,643	0	0
Total Operating Budget		6,733,793	7,414,057	7,380,043
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	34,751	47,132	28,424
Title II	20-4451-4455	7,837	8,104	7,828

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	70,413	71,844	56,795
Other	20-4XXX	1,170	0	0
Total Revenues From Federal Sources		114,171	127,080	93,047
Total Grants And Entitlements		114,171	127,080	93,047
Repayment of Debt:				
Transfers From Other Funds	40-5200	77,488	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	661,644	747,670	742,646
Total Revenues From Local Sources		661,644	747,670	742,646
Budgeted Fund Balance	40-303	0	1,375	599
Total Local Repayment Of Debt		739,132	749,045	743,245
Actual Revenues (Over)/Under Expenditures		-599	0	0
Total Repayment Of Debt		738,533	749,045	743,245
Total Revenues/Sources		7,586,497	8,290,182	8,216,335
Total Revenues/Sources Net of Transfers		7,586,497	8,290,182	8,216,335

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,377,511	1,455,207	1,477,092
Special Education - Instruction	11-2XX-100-XXX	234,130	251,713	255,360
Basic Skills/Remedial - Instruction	11-230-100-XXX	63,570	76,917	84,868
Bilingual Education - Instruction	11-240-100-XXX	61,764	87,823	89,135
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	63,162	54,875	70,365
Summer School	11-422-XXX-XXX	17,447	13,035	14,000
Community Services Programs/Operations	11-800-330-XXX	8,743	16,792	17,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,177,122	2,257,338	2,377,488
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	8,062	4,112	4,153
Undist. Expenditures - Health Services	11-000-213-XXX	72,708	83,406	83,124
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	77,404	101,010	91,010
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	151,251	175,000	216,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	286,368	292,729	270,500
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	45,306	109,348	96,946
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	2,827	2,500	2,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	170,120	157,773	154,444
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	115,318	74,773	67,459
Undist. Expend. - Central Services	11-000-251-XXX	105,716	61,533	63,438
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	592,757	644,524	583,084
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	287,780	378,435	330,439
Personal Services - Employee Benefits	11-XXX-XXX-2XX	778,403	925,208	1,002,082
Undistributed Expenditures-Food Services	11-000-310-930	0	15,387	9,600
Total Undistributed Expenditures		4,871,142	5,284,076	5,353,267
Total General Current Expense		6,697,469	7,240,438	7,361,087

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	18,885	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	17,439	173,619	18,956
Total Capital Outlay		36,324	173,619	18,956
General Fund Grand Total		6,733,793	7,414,057	7,380,043
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,751	47,132	28,424
Title II	20-XXX-XXX-XXX	7,837	8,104	7,828
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	70,413	71,844	56,795
Other	20-XXX-XXX-XXX	1,170	0	0
Total Federal Projects	20-XXX-XXX-XXX	114,171	127,080	93,047
Total Special Revenue Funds		114,171	127,080	93,047
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	738,533	749,045	743,245
Total Debt Service Funds		738,533	749,045	743,245
Total Expenditures/Appropriations		7,586,497	8,290,182	8,216,335
Total Expenditures Net of Transfers		7,586,497	8,290,182	8,216,335

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	439,069	302,886	238,962	238,962
--Repayment of Debt	1,375	1,974	599	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	354,726	315,655	315,655	315,655
--Legal Reserve	264,974	421,217	227,006	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	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,929	\$17,044	\$17,847	\$18,129	\$18,392
Total Classroom Instruction	\$9,635	\$8,947	\$9,637	\$9,760	\$10,160
Classroom-Salaries and Benefits	\$8,855	\$8,019	\$8,848	\$8,813	\$9,362
Classroom-General Supplies and Textbooks	\$410	\$347	\$266	\$426	\$266
Classroom-Purchased Services	\$370	\$582	\$523	\$521	\$532
Total Support Services	\$2,240	\$3,039	\$3,546	\$3,534	\$3,600
Support Services-Salaries and Benefits	\$1,113	\$1,898	\$1,911	\$1,906	\$2,097
Total Administrative Costs	\$1,549	\$1,937	\$1,513	\$1,450	\$1,432
Administration Salaries and Benefits	\$1,022	\$1,543	\$1,183	\$1,102	\$1,108
Total Operations and Maintenance of Plant	\$2,245	\$2,788	\$2,810	\$2,982	\$2,748
Operations and Maintenance-Salaries and Benefits	\$1,225	\$1,708	\$1,666	\$1,676	\$1,617
Board Contribution to Food Services	\$0	\$0	\$20	\$61	\$38
Total Extracurricular Costs	\$221	\$288	\$268	\$252	\$321
Total Equipment Costs	\$107	\$76	\$0	\$0	\$0
Legal Costs	\$125	\$21	\$40	\$44	\$40
Employee Benefits as a percentage of salaries*	30.38%	30.67%	35.99%	36.14%	37.82%

*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 2013-14 revised appropriations and the 2014-15 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.

Item	Line Number	Source	Amount	Explanation
1	140	Tuition from individuals	12800.00	Tuition revenue from staff members' children

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Services	Three year shared service agreement with the Hasbrouck Heights Board of Ed for Bus. Adm. and business office support.	0.00
Special Education Services	South Bergen Jointure Commission - Child Study Team Members - Supervisor, Psychologist, LDTC, Speech	0.00
Special Education Services	South Bergen Jointure Commission - Rental of Special Education Classrooms	0.00
Food Services	Hackensack Board of Education	0.00
Staffing - Other	South Bergen Jointure Commission - Music Teacher	0.00
Transportation Services, including Fuel	South Bergen Jointure Commission - Busing Services	0.00
Curriculum Services	South Bergen Jointure Commission & Hackensack Board of Ed - Professional Development	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,570,468
(B) Estimated Net Taxable Valuation (as of 10/01/13)	624,676,322
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.0518
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,315,626
(E) Estimated Net Taxable Valuation (as of 10/01/13)	624,676,322
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.1711

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,570,468
(H) Estimated Equalized Valuation (as of 10/01/13)	641,614,710
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0241
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,315,626
(K) Estimated Equalized Valuation (as of 10/01/13)	641,614,710
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.1402

NAME=Greg Maceri

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$129,900
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	4300
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to \$15000 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 Service 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	07/01/13
End Date of Contract	06/30/16
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

NAME=Shared Service Agreement

CATEGORY	MEASURE
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	
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	Includes BA services, accounting services, attendance services.
Additional Comment 2	
Additional Comment 3	