

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,084.0	1,049.0	1,051.0
Pupils On Roll Special Ed Full-Time	122.0	122.0	122.0
Pupils On Roll SUBTOTAL	1,206.0	1,171.0	1,173.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	1.0		3.0
Pupils Received	33.0	30.0	12.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,850,746	14,308,961	14,707,943
Total Tuition	10-1300	929,139	683,813	685,684
Unrestricted Miscellaneous Revenues	10-1XXX	0	147,759	155,082
Interest Earned On Capital Reserve Funds	10-1XXX	439	600	600
Other Restricted Miscellaneous Revenues	10-1XXX	206,883	0	0
Subtotal - Revenues From Local Sources		14,987,207	15,141,133	15,549,309
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	2,540	2,540	3,005
Extraordinary Aid	10-3131	175,871	130,000	130,000
Categorical Special Education Aid	10-3132	404,603	404,603	406,566
Categorical Security Aid	10-3177	17,489	17,489	19,965
Under Adequacy Aid	10-3180	0	0	23,482
Parcc Readiness Aid	10-3181	0	0	11,260
Per Pupil Growth Aid	10-3182	0	0	11,260
Professional Learning Community Aid	10-3183	0	0	11,400
Other State Aids	10-3XXX	48,090	46,002	0
Subtotal - Revenues From State Sources		648,593	600,634	616,938
Budgeted Fund Balance - Operating Budget	10-303	0	504,018	500,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	200,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	50,000
Adjustment For Prior Year Encumbrances		0	154,208	0
Actual Revenues (Over)/Under Expenditures		-86,084	0	0
Total Operating Budget		15,549,716	16,399,993	16,916,247
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,238	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From Local Sources	20-1XXX	2,238	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	522,027	599,862	599,862
Total Revenues From State Sources		522,027	599,862	599,862
Revenues from Federal Sources:				
Title I	20-4411-4416	0	64,683	54,981
Title III	20-4491-4494	5,179	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	414,358	432,822	367,900
Total Revenues From Federal Sources		419,537	497,505	422,881
Total Grants And Entitlements		943,802	1,097,367	1,022,743
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,188,351	1,200,950	1,215,370
Total Revenues From Local Sources		1,188,351	1,200,950	1,215,370
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	211,425	211,528	192,934
Budgeted Fund Balance	40-303	0	0	4,077
Total Local Repayment Of Debt		1,399,776	1,412,478	1,412,381
Actual Revenues (Over)/Under Expenditures		30,386	0	0
Total Repayment Of Debt		1,430,162	1,412,478	1,412,381
Total Revenues/Sources		17,923,680	18,909,838	19,351,371
Total Revenues/Sources Net of Transfers		17,923,680	18,909,838	19,351,371

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,163,979	5,315,505	5,329,524
Special Education - Instruction	11-2XX-100-XXX	2,403,603	2,460,184	2,454,215
Basic Skills/Remedial - Instruction	11-230-100-XXX	340,552	350,414	350,127
Bilingual Education - Instruction	11-240-100-XXX	191,052	164,819	166,160
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	56,267	139,054	216,112
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,268	14,200	14,500
Undist. Expenditures - Health Services	11-000-213-XXX	241,337	248,896	252,579
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	190,960	217,666	214,919
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	235,428	234,788	231,353
Undist. Expenditures - Guidance	11-000-218-XXX	137,849	151,645	152,399
Undist. Expenditures - Child Study Teams	11-000-219-XXX	470,788	491,780	491,368
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	70,868	81,630	76,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	276,372	254,406	250,608
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	50,807	61,075	61,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	432,794	486,245	455,967
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	707,541	737,041	736,440
Undist. Expend. - Central Services	11-000-251-XXX	310,259	317,943	326,281
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,436	16,650	15,125
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,099,016	1,243,570	1,241,522
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	64,776	88,153	107,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,675,085	3,289,176	3,543,382
Total Undistributed Expenditures		7,052,851	8,073,918	8,387,055
Increase In Maintenance Reserve	10-606	25,000	0	0
Total General Current Expense		15,177,037	16,364,840	16,687,081
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	12,627	5,990	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	19,483	19,483	19,483
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	200,000
Increase In Capital Reserve	10-604	331,052	0	0
Interest Deposit To Capital Reserve	10-604	439	600	600
Total Capital Outlay		363,601	26,073	220,083
Transfer Of Funds To Charter Schools	10-000-100-56X	9,078	9,080	9,083
General Fund Grand Total		15,549,716	16,399,993	16,916,247
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,238	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	61,456	62,867	62,867
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	62,988	99,792	99,792
Nonpublic Handicapped Services	20-XXX-XXX-XXX	248,868	270,587	270,587
Nonpublic Nursing Services	20-XXX-XXX-XXX	114,769	107,640	107,640
Nonpublic Technology Initiative	20-XXX-XXX-XXX	33,946	28,626	28,626
Nonpublic Security Aid	20-XXX-XXX-XXX	0	30,350	30,350
Total Other State Projects		522,027	599,862	599,862
Total State Projects	20-XXX-XXX-XXX	522,027	599,862	599,862
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	64,683	54,981
Title III	20-XXX-XXX-XXX	5,179	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	414,358	432,822	367,900
Total Federal Projects	20-XXX-XXX-XXX	419,537	497,505	422,881
Total Special Revenue Funds		943,802	1,097,367	1,022,743
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,430,162	1,412,478	1,412,381
Total Debt Service Funds		1,430,162	1,412,478	1,412,381

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Expenditures/Appropriations		17,923,680	18,909,838	19,351,371
Total Expenditures Net of Transfers		17,923,680	18,909,838	19,351,371

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	571,231	351,824	303,865	303,865
--Repayment of Debt	34,463	4,077	4,077	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	250,529	582,020	582,620	383,220
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	35,000	60,000	60,000	60,000
--Legal Reserve	853,534	1,004,018	500,000	0
--Tuition Reserve	0	50,000	50,000	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	\$12,447	\$12,504	\$13,348	\$13,793	\$13,962
Total Classroom Instruction	\$8,176	\$8,271	\$8,780	\$9,012	\$9,166
Classroom-Salaries and Benefits	\$7,710	\$7,824	\$8,309	\$8,424	\$8,731
Classroom-General Supplies and Textbooks	\$161	\$184	\$186	\$261	\$222
Classroom-Purchased Services	\$305	\$263	\$285	\$327	\$213
Total Support Services	\$1,734	\$1,710	\$1,774	\$1,886	\$1,894
Support Services-Salaries and Benefits	\$1,586	\$1,561	\$1,581	\$1,684	\$1,698
Total Administrative Costs	\$1,466	\$1,479	\$1,610	\$1,663	\$1,663
Administration Salaries and Benefits	\$1,290	\$1,309	\$1,430	\$1,451	\$1,485
Total Operations and Maintenance of Plant	\$1,064	\$1,036	\$1,173	\$1,219	\$1,227
Operations and Maintenance-Salaries and Benefits	\$647	\$622	\$669	\$683	\$701
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$13	\$11	\$0	\$5	\$0
Legal Costs	\$17	\$17	\$21	\$21	\$21
Employee Benefits as a percentage of salaries*	24.16%	24.37%	30.41%	29.64%	31.35%

*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.

Item	Line Number	Source	Amount	Explanation
1	190	District records	685,684	MD and Autism classes that receive students from nearby classes.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Region V Special Education Services & Transportation	0
Custodial and Maintenance Services	Borough of River Edge - Use & Maintenance of Fields	0
Banking	Bergen Banking Consortium	0
Purchasing	Educational Data Services	0
Purchasing	Borough of River Edge - Purchase of Gasoline	0
Purchasing	Middlesex Regional - Equipment and Supplies	0
Purchasing	ACES - Cooperative Purchase of Gas and Electric	0
Curriculum Services	Oradell Public Schools - Shared Curriculum Office	0
Insurance Coverages and Benefits	NESBIG Insurance Fund	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,707,943
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,442,542,931
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.0196
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,923,313
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,442,542,931
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.1038

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,707,943
(H) Estimated Equalized Valuation (as of 10/01/15)	1,673,342,519
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8790
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,923,313
(K) Estimated Equalized Valuation (as of 10/01/15)	1,673,342,519
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.9516

NAME=Dr. Tova Ben-Dov

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
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	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	28
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	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$6,780
Total Bonuses Amount	\$23,234
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	Eligible for payout at per diem rate up to \$15,000 max
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate upon separation.
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=Dr. Tova Ben-Dov

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=John Lyons

CATEGORY	MEASURE
Job Title	Other
Job Title II	B&G Supervisor
Base Annual Salary Amount	\$109,702
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	07/01/15
End Date of Contract	06/30/16
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	3
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	\$760
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	Per diem rate paid upon separation
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=John Lyons

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$500
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	Clothing allowance
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=Patricia Salvati

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$135,252
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	07/01/15
End Date of Contract	06/30/16
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	3
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	\$2,755
Total Bonuses Amount	\$0
Total Stipends Amount	\$5,000
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	Per diem rate upon separation
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=Patricia Salvati

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	