

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,067.0	1,064.0	1,126.0
On Roll Special Ed Full-Time	117.0	129.0	130.0
On Roll Subtotal	1,184.0	1,193.0	1,256.0
In Private School Placements	3.0	3.0	0.0
Received	26.0	28.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,707,943	15,106,738	15,691,844
Total Tuition	10-1300	693,242	680,885	619,836
Unrestricted Miscellaneous Revenues	10-1XXX	122,353	157,367	166,962
Interest Earned On Maintenance Reserve	10-1XXX	0	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	600	550	550
Subtotal - Revenues From Local Sources		15,524,138	15,945,590	16,479,242
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,005	3,005	19,622
Extraordinary Aid	10-3131	297,192	130,000	130,000
Categorical Special Education Aid	10-3132	406,566	406,566	413,307
Equalization Aid	10-3176	0	168,171	265,812
Categorical Security Aid	10-3177	19,965	19,965	91,647
Under Adequacy Aid	10-3180	23,482	23,482	0
Parcc Readiness Aid	10-3181	11,260	11,260	0
Per Pupil Growth Aid	10-3182	11,260	11,260	0
Professional Learning Community Aid	10-3183	11,400	11,400	0
Other State Aids	10-3XXX	1,392	0	0
Subtotal - Revenues From State Sources		785,522	785,109	920,388
Budgeted Fund Balance - Operating Budget	10-303	500,000	575,000	500,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	200,000	100,000	452,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	50,000	0	0
Adjustment For Prior Year Encumbrances		0	113,777	0
Actual Revenues (Over)/Under Expenditures		-663,943	0	0
Total Operating Budget		16,395,717	17,519,476	18,351,630
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Revenue From Local Sources	20-1XXX	3,787	0	0
Total Revenues From Local Sources	20-1XXX	3,787	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	545,057	615,855	615,855
Total Revenues From State Sources		545,057	615,855	615,855
Revenues from Federal Sources:				
Title I	20-4411-4416	90,959	83,223	66,578
Title II	20-4451-4455	16,565	24,644	19,715
Title III	20-4491-4494	26,233	25,909	20,728
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	407,048	371,354	297,083
Total Revenues From Federal Sources		540,805	515,130	412,104
Total Grants And Entitlements		1,089,649	1,130,985	1,027,959
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,215,370	1,197,136	1,200,358
Total Revenues From Local Sources		1,215,370	1,197,136	1,200,358
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	192,934	209,954	212,442
Budgeted Fund Balance	40-303	0	2,223	0
Total Local Repayment Of Debt		1,408,304	1,409,313	1,412,800
Actual Revenues (Over)/Under Expenditures		4,077	0	0
Total Repayment Of Debt		1,412,381	1,409,313	1,412,800
Total Revenues/Sources		18,897,747	20,059,774	20,792,389
Total Revenues/Sources Net of Transfers		18,897,747	20,059,774	20,792,389

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,274,005	5,648,348	5,430,947
Special Education - Instruction	11-2XX-100-XXX	2,411,698	2,627,438	2,651,886
Basic Skills/Remedial - Instruction	11-230-100-XXX	365,413	356,897	408,684
Bilingual Education - Instruction	11-240-100-XXX	159,146	218,784	177,317
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	24,600	24,600
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	155,008	165,678	144,810
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,754	19,818	13,000
Undist. Expenditures - Health Services	11-000-213-XXX	192,501	190,435	197,911
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	223,132	256,498	210,651
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	231,227	238,172	274,283
Undist. Expenditures - Guidance	11-000-218-XXX	160,834	161,083	163,273
Undist. Expenditures - Child Study Teams	11-000-219-XXX	486,721	505,864	514,164
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	87,691	130,538	89,125
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	249,137	255,952	260,607
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	40,589	77,305	80,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	469,551	492,970	480,557
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	746,776	752,855	751,759
Undist. Expend. - Central Services	11-000-251-XXX	297,839	339,300	347,186
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	16,854	17,214	16,479
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,218,345	1,281,713	1,291,318
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	70,944	107,100	101,593
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,292,226	3,521,748	4,240,314
Total Undistributed Expenditures		7,953,129	8,514,243	9,177,030
Interest Earned On Maintenance Reserve	10-606	0	50	50
Total General Current Expense		16,163,391	17,390,360	17,870,514

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	3,160	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	19,483	119,483	119,483
Capital Reserve - Transfer To Capital Projects	12-000-400-931	200,000	0	352,000
Interest Deposit To Capital Reserve	10-604	600	550	550
Total Capital Outlay		223,243	120,033	472,033
Transfer Of Funds To Charter Schools	10-000-100-56X	9,083	9,083	9,083
General Fund Grand Total		16,395,717	17,519,476	18,351,630
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,787	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	47,435	45,960	45,960
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	57,910	68,058	68,058
Nonpublic Handicapped Services	20-XXX-XXX-XXX	281,466	293,702	293,702
Nonpublic Nursing Services	20-XXX-XXX-XXX	84,960	88,367	88,367
Nonpublic Technology Initiative	20-XXX-XXX-XXX	21,987	31,043	31,043
Nonpublic Security Aid	20-XXX-XXX-XXX	51,299	88,725	88,725
Total Other State Projects		545,057	615,855	615,855
Total State Projects	20-XXX-XXX-XXX	545,057	615,855	615,855
Federal Projects:				
Title I	20-XXX-XXX-XXX	90,959	83,223	66,578
Title II	20-XXX-XXX-XXX	16,565	24,644	19,715
Title III	20-XXX-XXX-XXX	26,233	25,909	20,728
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	407,048	371,354	297,083
Total Federal Projects	20-XXX-XXX-XXX	540,805	515,130	412,104
Total Special Revenue Funds		1,089,649	1,130,985	1,027,959
Repayment of Debt:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Regular Debt Service	40-701-510-XXX	1,412,381	1,409,313	1,412,800
Total Debt Service Funds		1,412,381	1,409,313	1,412,800
Total Expenditures/Appropriations		18,897,747	20,059,774	20,792,389
Total Expenditures Net of Transfers		18,897,747	20,059,774	20,792,389

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	459,741	496,486	348,114	348,114
Unrestricted	Repayment of Debt	6,300	2,223	0	0
Restricted for General Operating Budget	Capital Reserve	893,666	750,227	799,149	347,699
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	110,000	110,000	110,050	110,100
Restricted for General Operating Budget	Legal Reserve	1,075,000	1,075,000	500,000	0
Restricted for General Operating Budget	Tuition Reserve	50,000	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	\$13,177	\$13,376	\$14,082	\$14,360	\$14,043
Total Classroom Instruction	\$9,234	\$9,607	\$9,287	\$9,454	\$9,213
Classroom-Salaries and Benefits	\$8,677	\$9,213	\$8,782	\$8,773	\$8,777
Classroom-General Supplies and Textbooks	\$274	\$227	\$247	\$344	\$199
Classroom-Purchased Services	\$283	\$167	\$259	\$337	\$237
Total Support Services	\$1,491	\$1,434	\$1,873	\$1,947	\$1,910
Support Services-Salaries and Benefits	\$1,332	\$1,254	\$1,719	\$1,759	\$1,801
Total Administrative Costs	\$1,368	\$1,302	\$1,646	\$1,689	\$1,665
Administration Salaries and Benefits	\$1,178	\$1,114	\$1,472	\$1,492	\$1,497
Total Operations and Maintenance of Plant	\$1,081	\$1,031	\$1,237	\$1,232	\$1,218
Operations and Maintenance-Salaries and Benefits	\$550	\$548	\$677	\$676	\$720
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$27	\$27	\$27
Total Equipment Costs	\$8	\$3	\$0	\$0	\$0
Legal Costs	\$15	\$20	\$21	\$21	\$20
Employee Benefits as a percentage of salaries*	26.75%	29.38%	30.95%	30.08%	35.62%

*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.

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, Snow Removal	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 & Electric	0
Insurance Coverages and Benefits	NESBIG Insurance Fund	0

ID=River Edge

Category	Amount
(A) General Fund School Levy	15,691,844
(D) Total School Levy	16,892,202
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,455,318,219
(H) Estimated Equalized Valuation (as of 10/01/17)	1,767,937,536
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0782
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1607
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8876
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9555

Name=Louise Napolitano

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$143,000
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	06/30/18
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	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$3,665
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	Per diem rate upon separation/MAX \$15,000
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=Louise Napolitano

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=Stanley Stevens

Category	Measure
Job Title	Other
Job Title II	Supervisor of B&G
Base Annual Salary Amount	\$80,000
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	06/30/18
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	\$1,200
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	Per diem rate upon separation/Max \$15,000
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=Stanley Stevens

Category	Measure
Total Other/In-Kind Remuneration Amount	\$500
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	Clothing allowance
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=Tova Ben Dov

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$192,150
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	28
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$6,600
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	Eligible for payout at per diem up to \$15,000
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	None
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=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	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