

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,064.0	1,106.0	1,190.0
On Roll Special Ed Full-Time	129.0	129.0	128.0
On Roll Subtotal	1,193.0	1,235.0	1,318.0
In Private School Placements	3.0	1.0	1.0
Sent to Other Districts Special Ed		1.0	1.0
Received	28.0	27.0	27.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,106,738	15,408,873	15,717,050
Total Tuition	10-1300	769,231	619,836	569,360
Unrestricted Miscellaneous Revenues	10-1XXX	139,627	166,962	166,221
Interest Earned On Maintenance Reserve	10-1XXX	50	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	550	550	550
Subtotal - Revenues From Local Sources		16,016,196	16,196,271	16,453,231
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,005	19,622	19,622
Extraordinary Aid	10-3131	311,107	130,000	130,000
Categorical Special Education Aid	10-3132	406,566	1,011,024	1,011,024
Equalization Aid	10-3176	265,812	156,586	1,018,367
Categorical Security Aid	10-3177	19,965	91,647	91,647
Under Adequacy Aid	10-3180	23,482	0	0
PARCC Readiness Aid	10-3181	11,260	0	0
Per Pupil Growth Aid	10-3182	11,260	0	0
Professional Learning Community Aid	10-3183	11,400	0	0
Other State Aids	10-3XXX	2,030	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	1,425	0	0
Subtotal - Revenues From State Sources		1,067,312	1,408,879	2,270,660
Budgeted Fund Balance - Operating Budget	10-303	575,000	500,000	500,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	100,000	452,000	364,075
Withdrawal From Maint. Reserve	10-310	34,137	0	0
Adjustment For Prior Year Encumbrances		0	8,725	0
Actual Revenues (Over)/Under Expenditures		-426,579	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Operating Budget		17,366,066	18,565,875	19,587,966
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	6,394	0	0
Total Revenues From Local Sources	20-1XXX	6,394	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	596,827	762,895	762,895
Total Revenues From State Sources		596,827	762,895	762,895
Revenues from Federal Sources:				
Title I	20-4411-4416	75,845	81,300	65,040
Title II	20-4451-4455	22,399	19,689	15,751
Title III	20-4491-4494	21,793	35,582	28,465
Title IV	20-4471-4474	8,967	11,032	8,825
I.D.E.A. Part B (Handicapped)	20-4420-4429	332,003	399,952	319,961
Total Revenues From Federal Sources		461,007	547,555	438,042
Total Grants And Entitlements		1,064,228	1,310,450	1,200,937
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,197,136	1,200,358	1,200,316
Total Revenues From Local Sources		1,197,136	1,200,358	1,200,316
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	209,954	212,442	216,384
Total Local Repayment Of Debt		1,407,090	1,412,800	1,416,700

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		2,223	0	0
Total Repayment Of Debt		1,409,313	1,412,800	1,416,700
Total Revenues/Sources		19,839,607	21,289,125	22,205,603
Total Revenues/Sources Net of Transfers		19,839,607	21,289,125	22,205,603

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,602,953	5,518,550	5,941,728
Special Education - Instruction	11-2XX-100-XXX	2,399,263	2,730,773	2,748,268
Basic Skills/Remedial - Instruction	11-230-100-XXX	363,831	371,595	424,955
Bilingual Education - Instruction	11-240-100-XXX	198,469	186,555	186,981
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	24,600	26,269
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	191,772	144,810	162,913
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,212	14,755	14,755
Undist. Expenditures - Health Services	11-000-213-XXX	191,748	196,156	221,347
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	248,269	262,734	218,347
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	266,034	222,199	242,354
Undist. Expenditures - Guidance	11-000-218-XXX	158,520	162,039	170,016
Undist. Expenditures - Child Study Teams	11-000-219-XXX	493,675	512,663	587,305
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	127,829	112,014	186,466
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	255,107	263,342	274,748
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	54,721	76,286	89,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	479,045	489,405	492,245
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	757,164	750,109	815,188
Undist. Expend. - Central Services	11-000-251-XXX	340,509	352,144	355,161
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	16,743	18,187	18,186
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,251,658	1,299,543	1,433,567
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	107,282	102,925	112,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,607,677	4,187,945	4,482,009
Total Undistributed Expenditures		8,561,965	9,167,256	9,875,607
Interest Earned On Maintenance Reserve	10-606	50	50	50

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		17,126,531	17,999,379	19,203,858
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	113,438	204,863	71,983
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	352,000	311,575
Increase In Capital Reserve	10-604	116,464	0	0
Interest Deposit To Capital Reserve	10-604	550	550	550
Total Capital Outlay		230,452	557,413	384,108
Transfer Of Funds To Charter Schools	10-000-100-56X	9,083	9,083	0
General Fund Grand Total		17,366,066	18,565,875	19,587,966
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,394	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	45,620	42,720	42,720
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	56,188	110,441	110,441
Nonpublic Handicapped Services	20-XXX-XXX-XXX	295,412	322,685	322,685
Nonpublic Nursing Services	20-XXX-XXX-XXX	85,340	84,099	84,099
Nonpublic Technology Initiative	20-XXX-XXX-XXX	30,766	28,800	28,800
Nonpublic Security Aid	20-XXX-XXX-XXX	83,501	174,150	174,150
Total Other State Projects		596,827	762,895	762,895
Total State Projects	20-XXX-XXX-XXX	596,827	762,895	762,895
Federal Projects:				
Title I	20-XXX-XXX-XXX	75,845	81,300	65,040
Title II	20-XXX-XXX-XXX	22,399	19,689	15,751
Title III	20-XXX-XXX-XXX	21,793	35,582	28,465
Title IV	20-XXX-XXX-XXX	8,967	11,032	8,825
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	332,003	399,952	319,961

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Federal Projects	20-XXX-XXX-XXX	461,007	547,555	438,042
Total Special Revenue Funds		1,064,228	1,310,450	1,200,937
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,409,313	1,412,800	1,416,700
Total Debt Service Funds		1,409,313	1,412,800	1,416,700
Total Expenditures/Appropriations		19,839,607	21,289,125	22,205,603
Total Expenditures Net of Transfers		19,839,607	21,289,125	22,205,603

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	496,486	528,117	371,143	371,143
Unrestricted	Repayment of Debt	2,223	0	0	0
Restricted for General Operating Budget	Capital Reserve	750,227	767,241	679,866	316,341
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	110,000	75,913	75,963	76,013
Restricted for General Operating Budget	Legal Reserve	1,075,000	1,000,000	500,000	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,376	\$14,036	\$14,043	\$14,374	\$14,362
Total Classroom Instruction	\$9,607	\$9,189	\$9,213	\$9,463	\$9,366
Classroom-Salaries and Benefits	\$9,213	\$8,579	\$8,777	\$8,996	\$8,838
Classroom-General Supplies and Textbooks	\$227	\$396	\$199	\$229	\$208
Classroom-Purchased Services	\$167	\$214	\$237	\$238	\$320
Total Support Services	\$1,434	\$1,938	\$1,910	\$1,934	\$2,018
Support Services-Salaries and Benefits	\$1,254	\$1,795	\$1,801	\$1,768	\$1,903
Total Administrative Costs	\$1,302	\$1,685	\$1,665	\$1,698	\$1,668
Administration Salaries and Benefits	\$1,114	\$1,495	\$1,497	\$1,522	\$1,505
Total Operations and Maintenance of Plant	\$1,031	\$1,212	\$1,218	\$1,241	\$1,271
Operations and Maintenance-Salaries and Benefits	\$548	\$703	\$720	\$727	\$703
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$27	\$27	\$27
Total Equipment Costs	\$3	\$0	\$0	\$0	\$0
Legal Costs	\$20	\$14	\$20	\$20	\$19
Employee Benefits as a percentage of salaries*	29.38%	31.30%	35.62%	34.98%	35.34%

*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 2018-19 revised appropriations and the 2019-20 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
Purchasing	NESBIG Insurance Fund	0

ID=River Edge

Category	Amount
(A) General Fund School Levy	15,717,050
(D) Total School Levy	16,917,366
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,459,042,122
(H) Estimated Equalized Valuation (as of 10/01/18)	1,841,954,797
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0772
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1595
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8533
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9184

Name=Louise Napolitano

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$146,575
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	07/01/18
End Date of Contract	06/30/19
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

Name=Louise Napolitano

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings & Grounds
Base Annual Salary Amount	\$85,000
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	07/01/18
End Date of Contract	06/30/19
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	\$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

Name=Stanley Stevens

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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	\$195,993
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

Name=Tova Ben Dov

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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