

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,033.0	1,084.0	1,078.0
Pupils On Roll Special Ed Full-Time	131.0	122.0	124.0
Pupils On Roll SUBTOTAL	1,164.0	1,206.0	1,202.0
Pupils in Private School Placements		1.0	0.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	2.0
Pupils Received	32.0	33.0	16.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,508,217	13,850,746	14,308,961
Total Tuition	10-1300	790,310	693,516	683,813
Unrestricted Miscellaneous Revenues	10-1XXX	146,008	134,389	147,759
Interest Earned On Capital Reserve Funds	10-1XXX	1,356	600	600
Subtotal - Revenues From Local Sources		14,445,891	14,679,251	15,141,133
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	2,540	2,540	2,540
Extraordinary Aid	10-3131	235,416	130,000	130,000
Categorical Special Education Aid	10-3132	404,603	404,603	404,603
Categorical Security Aid	10-3177	17,489	17,489	17,489
Other State Aids	10-3XXX	26,017	46,002	46,002
Subtotal - Revenues From State Sources		686,065	600,634	600,634
Budgeted Fund Balance - Operating Budget	10-303	0	621,367	504,018
Transfers From Other Funds	10-5200	234	0	0
Adjustment For Prior Year Encumbrances		0	79,200	0
Actual Revenues (Over)/Under Expenditures		137,893	0	0
Total Operating Budget		15,270,083	15,980,452	16,245,785
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	90	0	0
Total Revenues From Local Sources	20-1XXX	90	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	538,898	622,220	622,220
Total Revenues From State Sources		538,898	622,220	622,220

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	367,489	410,024	410,024
Total Revenues From Federal Sources		367,489	410,024	410,024
Total Grants And Entitlements		906,477	1,032,244	1,032,244
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,186,228	1,188,351	1,200,950
Total Revenues From Local Sources		1,186,228	1,188,351	1,200,950
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	204,435	211,425	211,528
Withdrawal From Debt Service Reserve	40-313	0	34,463	0
Total Local Repayment Of Debt		1,390,663	1,434,239	1,412,478
Actual Revenues (Over)/Under Expenditures		44,166	0	0
Total Repayment Of Debt		1,434,829	1,434,239	1,412,478
Total Revenues/Sources		17,611,389	18,446,935	18,690,507
Total Revenues/Sources Net of Transfers		17,611,389	18,446,935	18,690,507

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,042,291	5,231,795	5,363,945
Special Education - Instruction	11-2XX-100-XXX	2,296,207	2,457,493	2,349,251
Basic Skills/Remedial - Instruction	11-230-100-XXX	296,637	348,324	346,569
Bilingual Education - Instruction	11-240-100-XXX	156,678	189,439	164,819
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	36,387	28,751	99,425
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	12,589	14,268	14,200
Undist. Expenditures - Health Services	11-000-213-XXX	265,184	235,795	242,575
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	174,405	217,390	187,666
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	234,084	225,788
Undist. Expenditures - Guidance	11-000-218-XXX	137,049	141,390	144,619
Undist. Expenditures - Child Study Teams	11-000-219-XXX	712,585	474,910	482,736
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	67,784	77,457	76,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	256,606	289,668	254,406
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	37,807	61,000	61,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	441,565	481,707	459,665
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	661,968	746,410	740,561
Undist. Expend. - Central Services	11-000-251-XXX	297,200	318,534	317,943
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	17,643	38,300	16,125
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,095,296	1,171,831	1,222,298
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	41,615	79,500	82,253
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,557,420	3,108,858	3,373,358
Total Undistributed Expenditures		6,813,103	7,719,853	8,001,118
Total General Current Expense		14,604,916	15,946,904	16,225,702
Capital Expenditures:				
Equipment	12-XXX-XXX-730	15,266	4,387	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	640,918	19,483	19,483
Interest Deposit To Capital Reserve	10-604	0	600	600
Total Capital Outlay		656,184	24,470	20,083
Transfer Of Funds To Charter Schools	10-000-100-56X	8,983	9,078	0
General Fund Grand Total		15,270,083	15,980,452	16,245,785
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	90	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	53,975	66,670	66,670
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	96,877	105,966	105,966
Nonpublic Handicapped Services	20-XXX-XXX-XXX	275,157	299,007	299,007
Nonpublic Nursing Services	20-XXX-XXX-XXX	92,408	114,769	114,769
Nonpublic Technology Initiative	20-XXX-XXX-XXX	20,481	35,808	35,808
Total Other State Projects		538,898	622,220	622,220
Total State Projects	20-XXX-XXX-XXX	538,898	622,220	622,220
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	367,489	410,024	410,024
Total Federal Projects	20-XXX-XXX-XXX	367,489	410,024	410,024
Total Special Revenue Funds		906,477	1,032,244	1,032,244
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,434,829	1,434,239	1,412,478
Total Debt Service Funds		1,434,829	1,434,239	1,412,478
Total Expenditures/Appropriations		17,611,389	18,446,935	18,690,507
Total Expenditures Net of Transfers		17,611,389	18,446,935	18,690,507

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	470,856	571,231	199,380	199,380
--Repayment of Debt	78,629	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	300,184	250,529	351,129	351,729
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	35,000	35,000	35,000
--Legal Reserve	1,086,225	853,534	504,018	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	34,463	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,042	\$12,447	\$13,683	\$13,144	\$13,348
Total Classroom Instruction	\$7,797	\$8,176	\$9,038	\$8,599	\$8,780
Classroom-Salaries and Benefits	\$7,208	\$7,710	\$8,470	\$8,052	\$8,309
Classroom-General Supplies and Textbooks	\$283	\$161	\$176	\$190	\$186
Classroom-Purchased Services	\$305	\$305	\$393	\$357	\$285
Total Support Services	\$1,738	\$1,734	\$1,872	\$1,801	\$1,774
Support Services-Salaries and Benefits	\$1,603	\$1,586	\$1,642	\$1,602	\$1,581
Total Administrative Costs	\$1,461	\$1,466	\$1,589	\$1,620	\$1,610
Administration Salaries and Benefits	\$1,261	\$1,290	\$1,405	\$1,386	\$1,430
Total Operations and Maintenance of Plant	\$1,034	\$1,064	\$1,175	\$1,114	\$1,173
Operations and Maintenance-Salaries and Benefits	\$608	\$647	\$683	\$645	\$669
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$24	\$13	\$0	\$4	\$0
Legal Costs	\$13	\$17	\$22	\$26	\$21
Employee Benefits as a percentage of salaries*	23.94%	24.16%	29.18%	28.20%	30.41%

*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 2014-15 revised appropriations and the 2015-16 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	300	District records and contracts	146,747	Interest Income, After School Pgm Fee, Region V Admin Fee.
1	190	District records	684,125	Autism and MD classes that receives students from nearby districts.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Region V Special Education Services	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	0
Purchasing	Middlesex Regional - Equipment & Supplies	0
Purchasing	ACES - Gas purchasing/utilities	0
Curriculum Services	River Dell Regional H.S. - Curriculum Office	0
Insurance Coverages and Benefits	NESBIG Insurance Fund	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,308,961
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,434,344,627
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9976
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,509,911
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,434,344,627
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.0813

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,308,961
(H) Estimated Equalized Valuation (as of 10/01/14)	1,640,284,216
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8723
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,509,911
(K) Estimated Equalized Valuation (as of 10/01/14)	1,640,284,216
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.9456

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	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	14
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$7,140
Total Bonuses Amount	\$23,235
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 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	Coordinator/Director/Manager/Supervisor
Job Title II	B&G Supervisor
Base Annual Salary Amount	\$107,552
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	07/01/14
End Date of Contract	06/30/15
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	14

NAME=John Lyons

CATEGORY	MEASURE
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	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	
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	\$132,600
Full-Time Equivalent (FTE)	1.0

NAME=Patricia Salvati

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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	14
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,358
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 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	
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	

NAME=Patricia Salvati

CATEGORY	MEASURE
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	