

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,049.0	1,067.0	1,076.0
Pupils On Roll Special Ed Full-Time	122.0	117.0	122.0
Pupils On Roll SUBTOTAL	1,171.0	1,184.0	1,198.0
Pupils in Private School Placements	1.0	3.0	3.0
Pupils Sent to Other Districts Special Ed	0.0	0.0	1.0
Pupils Received	30.0	26.0	12.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,308,961	14,707,943	15,106,738
Total Tuition	10-1300	835,142	685,684	680,885
Unrestricted Miscellaneous Revenues	10-1XXX	233,032	155,082	157,367
Interest Earned On Maintenance Reserve	10-1XXX	0	0	50
Interest Earned On Capital Reserve Funds	10-1XXX	0	600	550
Subtotal - Revenues From Local Sources		15,377,135	15,549,309	15,945,590
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	2,540	3,005	3,005
Extraordinary Aid	10-3131	272,445	130,000	130,000
Categorical Special Education Aid	10-3132	404,603	406,566	406,566
Categorical Security Aid	10-3177	17,489	19,965	19,965
Under Adequacy Aid	10-3180	0	23,482	23,482
Parcc Readiness Aid	10-3181	0	11,260	11,260
Per Pupil Growth Aid	10-3182	0	11,260	11,260
Professional Learning Community Aid	10-3183	0	11,400	11,400
Other State Aids	10-3XXX	47,742	0	0
Subtotal - Revenues From State Sources		744,819	616,938	616,938
Budgeted Fund Balance - Operating Budget	10-303	0	500,000	575,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	200,000	100,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	50,000	0
Transfers From Other Funds	10-5200	84,724	0	0
Adjustment For Prior Year Encumbrances		0	42,540	0
Actual Revenues (Over)/Under Expenditures		-428,877	0	0
Total Operating Budget		15,777,801	16,958,787	17,237,528
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Revenue From Local Sources	20-1XXX	11,681	0	0
Total Revenues From Local Sources	20-1XXX	11,681	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	530,418	599,862	587,725
Total Revenues From State Sources		530,418	599,862	587,725
Revenues from Federal Sources:				
Title I	20-4411-4416	23,935	54,981	51,746
Title II	20-4451-4455	19,206	0	19,365
Title III	20-4491-4494	26,648	0	23,666
I.D.E.A. Part B (Handicapped)	20-4420-4429	419,317	367,900	334,237
Total Revenues From Federal Sources		489,106	422,881	429,014
Total Grants And Entitlements		1,031,205	1,022,743	1,016,739
Repayment of Debt:				
Transfers From Other Funds	40-5200	2,223	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,200,950	1,215,370	1,197,136
Total Revenues From Local Sources		1,200,950	1,215,370	1,197,136
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	211,528	192,934	209,954
Budgeted Fund Balance	40-303	0	4,077	2,223
Total Local Repayment Of Debt		1,414,701	1,412,381	1,409,313
Actual Revenues (Over)/Under Expenditures		-2,223	0	0
Total Repayment Of Debt		1,412,478	1,412,381	1,409,313
Total Revenues/Sources		18,221,484	19,393,911	19,663,580
Total Revenues/Sources Net of Transfers		18,221,484	19,393,911	19,663,580

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,263,238	5,372,064	5,534,883
Special Education - Instruction	11-2XX-100-XXX	2,392,068	2,454,215	2,543,886
Basic Skills/Remedial - Instruction	11-230-100-XXX	347,912	350,127	357,020
Bilingual Education - Instruction	11-240-100-XXX	163,486	166,160	196,518
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	0	24,600
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	147,545	216,112	144,756
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,533	14,500	26,500
Undist. Expenditures - Health Services	11-000-213-XXX	247,639	252,579	187,186
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	154,791	214,919	218,243
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	231,247	231,353	228,685
Undist. Expenditures - Guidance	11-000-218-XXX	153,279	152,399	161,083
Undist. Expenditures - Child Study Teams	11-000-219-XXX	484,991	491,368	505,864
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	81,546	76,500	92,293
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	241,540	250,608	255,952
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	49,012	61,000	80,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	462,330	455,967	462,666
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	722,521	736,440	750,945
Undist. Expend. - Central Services	11-000-251-XXX	320,425	326,281	324,035
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	17,878	15,125	16,479
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,232,242	1,241,522	1,288,647
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	74,228	107,000	107,100
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,925,785	3,543,382	3,601,021
Total Undistributed Expenditures		7,560,532	8,387,055	8,451,455
Interest Earned On Maintenance Reserve	10-606	0	0	50
Total General Current Expense		15,727,236	16,729,621	17,108,412

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	9,499	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	31,986	19,483	119,483
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	200,000	0
Interest Deposit To Capital Reserve	10-604	0	600	550
Total Capital Outlay		41,485	220,083	120,033
Transfer Of Funds To Charter Schools	10-000-100-56X	9,080	9,083	9,083
General Fund Grand Total		15,777,801	16,958,787	17,237,528
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	11,681	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	61,308	62,867	50,319
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	61,174	99,792	99,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	244,033	270,587	270,248
Nonpublic Nursing Services	20-XXX-XXX-XXX	107,553	107,640	84,960
Nonpublic Technology Initiative	20-XXX-XXX-XXX	27,201	28,626	22,698
Nonpublic Security Aid	20-XXX-XXX-XXX	29,149	30,350	60,500
Total Other State Projects		530,418	599,862	587,725
Total State Projects	20-XXX-XXX-XXX	530,418	599,862	587,725
Federal Projects:				
Title I	20-XXX-XXX-XXX	23,935	54,981	51,746
Title II	20-XXX-XXX-XXX	19,206	0	19,365
Title III	20-XXX-XXX-XXX	26,648	0	23,666
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	419,317	367,900	334,237
Total Federal Projects	20-XXX-XXX-XXX	489,106	422,881	429,014
Total Special Revenue Funds		1,031,205	1,022,743	1,016,739
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,412,478	1,412,381	1,409,313

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Debt Service Funds		1,412,478	1,412,381	1,409,313
Total Expenditures/Appropriations		18,221,484	19,393,911	19,663,580
Total Expenditures Net of Transfers		18,221,484	19,393,911	19,663,580

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	351,824	459,741	338,325	338,325
--Repayment of Debt	4,077	6,300	2,223	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	582,020	893,666	694,266	594,816
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	60,000	110,000	231,416	231,466
--Legal Reserve	1,004,018	1,075,000	575,000	0
--Tuition Reserve	50,000	50,000	0	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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,504	\$13,177	\$13,962	\$13,869	\$14,082
Total Classroom Instruction	\$8,271	\$9,234	\$9,166	\$9,117	\$9,287
Classroom-Salaries and Benefits	\$7,824	\$8,677	\$8,731	\$8,650	\$8,782
Classroom-General Supplies and Textbooks	\$184	\$274	\$222	\$220	\$247
Classroom-Purchased Services	\$263	\$283	\$213	\$247	\$259
Total Support Services	\$1,710	\$1,491	\$1,894	\$1,877	\$1,873
Support Services-Salaries and Benefits	\$1,561	\$1,332	\$1,698	\$1,683	\$1,719
Total Administrative Costs	\$1,479	\$1,368	\$1,663	\$1,648	\$1,646
Administration Salaries and Benefits	\$1,309	\$1,178	\$1,485	\$1,472	\$1,472
Total Operations and Maintenance of Plant	\$1,036	\$1,081	\$1,227	\$1,215	\$1,237
Operations and Maintenance-Salaries and Benefits	\$622	\$550	\$701	\$694	\$677
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$27
Total Equipment Costs	\$11	\$8	\$0	\$0	\$0
Legal Costs	\$17	\$15	\$21	\$21	\$21
Employee Benefits as a percentage of salaries*	24.37%	26.75%	31.35%	31.35%	30.95%

*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 2016-17 revised appropriations and the 2017-18 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 and transportation services	0
Custodial and Maintenance Services	Borough use and maintenance of fields	0
Banking	Bergen County Banking Consotium	0
Purchasing	Educational Data Services bidding services	0
Purchasing	Middlesex County ESC bidding services	0
Purchasing	ACES cooperative purchase of gas and electric	0
Purchasing	Borough supply of gasoline	0
Insurance Coverages and Benefits	NESBIG joint insurance fund	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	15,106,738
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,452,389,603
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0401
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	16,303,874
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,452,389,603
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1226

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	15,106,738
(H) Estimated Equalized Valuation (as of 10/01/16)	1,700,276,737
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8885
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	16,303,874
(K) Estimated Equalized Valuation (as of 10/01/16)	1,700,276,737
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9589

NAME=Joseph Bellino

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$67,320
Full-Time Equivalent (FTE)	0.9
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	12/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	132
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
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	

NAME=Joseph Bellino

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=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 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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
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	