

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,030.0	966.0	967.0
Pupils On Roll Special Ed Full-Time	222.0	225.0	226.0
Pupils On Roll SUBTOTAL	1,252.0	1,191.0	1,193.0
Pupils in Private School Placements	2.0	4.0	3.0
Pupils Sent to Other Districts Special Ed	7.0	9.0	9.0
Pupils Received	11.0	13.0	14.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	19,084,895	19,460,866	19,850,082
Total Tuition	10-1300	20,600	28,000	28,000
Transportation Fees From Individuals	10-1410	27,280	18,000	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	40,000	40,000
Interest Earned On Capital Reserve Funds	10-1XXX	3,284	50	50
Other Restricted Miscellaneous Revenues	10-1XXX	11,820	0	0
Subtotal - Revenues From Local Sources		19,147,879	19,546,916	19,953,132
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	31,235	31,235	34,121
Extraordinary Aid	10-3131	69,364	134,266	134,266
Categorical Special Education Aid	10-3132	715,195	715,195	714,708
Equalization Aid	10-3176	12,167	12,167	11,741
Categorical Security Aid	10-3177	20,423	20,423	23,068
Adjustment Aid	10-3178	0	0	23,739
Parcc Readiness Aid	10-3181		0	12,690
Per Pupil Growth Aid	10-3182		0	12,690
Professional Learning Community Aid	10-3183		0	11,540
Other State Aids	10-3XXX	55,905	49,119	0
Subtotal - Revenues From State Sources		904,289	962,405	978,563
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	16,103
Subtotal - Revenues From Federal Sources		0	0	16,103
Budgeted Fund Balance - Operating Budget	10-303	0	926,304	564,563
Transfers From Other Funds	10-5200	4	0	0
Adjustment For Prior Year Encumbrances		0	1,053,311	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-141,556	0	0
Total Operating Budget		19,910,616	22,488,936	21,512,361
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	81,168	0	0
Total Revenues From Local Sources	20-1XXX	81,168	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	207,423	0	0
Total Revenues From State Sources		207,423	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	39,715	10,000	10,000
Title II	20-4451-4455	32,925	20,000	20,000
Title III	20-4491-4494	3,581	3,000	3,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	343,220	230,000	230,000
Total Revenues From Federal Sources		419,441	263,000	263,000
Total Grants And Entitlements		708,032	263,000	263,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	727,174	728,242	699,542
Total Revenues From Local Sources		727,174	728,242	699,542
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	5,097	4,770	4,276
Budgeted Fund Balance	40-303	0	163	277
Total Local Repayment Of Debt		732,271	733,175	704,095
Actual Revenues (Over)/Under Expenditures		9,587	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Repayment Of Debt		741,858	733,175	704,095
Total Revenues/Sources		21,360,506	23,485,111	22,479,456
Total Revenues/Sources Net of Transfers		21,360,506	23,485,111	22,479,456

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,868,712	7,160,721	7,298,039
Special Education - Instruction	11-2XX-100-XXX	1,780,320	2,029,845	2,086,334
Basic Skills/Remedial - Instruction	11-230-100-XXX	97,460	82,033	76,578
Bilingual Education - Instruction	11-240-100-XXX	78,994	83,364	48,178
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	36,713	26,000	26,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	41,525	47,843	48,343
Community Services Programs/Operations	11-800-330-XXX	6,139	14,000	10,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	447,785	720,552	694,462
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	30,407	29,800	29,798
Undist. Expenditures - Health Services	11-000-213-XXX	237,054	263,805	268,561
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	376,159	374,933	367,539
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	254,870	209,745	226,000
Undist. Expenditures - Guidance	11-000-218-XXX	450,268	429,107	424,635
Undist. Expenditures - Child Study Teams	11-000-219-XXX	949,425	1,152,577	1,122,839
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	164,428	199,783	207,170
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	528,316	618,379	546,764
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	34,047	59,500	59,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	385,227	619,255	557,980
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	687,743	759,379	752,013
Undist. Expend. - Central Services	11-000-251-XXX	312,115	369,354	369,990
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	109,135	137,161	165,310
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,995,186	2,514,390	2,164,690
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	448,859	462,318	459,287
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,861,675	3,404,168	3,437,668
Total Undistributed Expenditures		10,272,699	12,324,206	11,854,206
Total General Current Expense		19,182,562	21,768,012	21,447,678

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	80,250	22,967	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	624,147	654,907	21,633
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		704,397	677,924	21,683
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	23,657	43,000	43,000
Total Summer School	13-422-X00-XXX	23,657	43,000	43,000
Total Special Schools	13-XXX-XXX-XXX	23,657	43,000	43,000
General Fund Grand Total		19,910,616	22,488,936	21,512,361
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	81,168	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	20,188	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	57,830	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	84,759	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	33,577	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,069	0	0
Total Other State Projects		207,423	0	0
Total State Projects	20-XXX-XXX-XXX	207,423	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	39,715	10,000	10,000
Title II	20-XXX-XXX-XXX	32,925	20,000	20,000
Title III	20-XXX-XXX-XXX	3,581	3,000	3,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	343,220	230,000	230,000
Total Federal Projects	20-XXX-XXX-XXX	419,441	263,000	263,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Special Revenue Funds		708,032	263,000	263,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	741,858	733,175	704,095
Total Debt Service Funds		741,858	733,175	704,095
Total Expenditures/Appropriations		21,360,506	23,485,111	22,479,456
Total Expenditures Net of Transfers		21,360,506	23,485,111	22,479,456

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	399,583	933,523	778,713	428,713
--Repayment of Debt	10,027	440	277	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,000,665	814,075	814,125	814,175
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	959,647	613,353	214,563	0
--Tuition Reserve	0	0	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	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	\$13,745	\$14,594	\$16,314	\$17,284	\$17,011
Total Classroom Instruction	\$8,057	\$8,601	\$9,455	\$9,790	\$9,955
Classroom-Salaries and Benefits	\$7,754	\$8,347	\$9,184	\$9,506	\$9,682
Classroom-General Supplies and Textbooks	\$196	\$225	\$233	\$241	\$234
Classroom-Purchased Services	\$106	\$29	\$37	\$44	\$39
Total Support Services	\$2,601	\$2,799	\$3,161	\$3,289	\$3,195
Support Services-Salaries and Benefits	\$1,992	\$2,065	\$2,287	\$2,391	\$2,285
Total Administrative Costs	\$1,472	\$1,410	\$1,710	\$1,870	\$1,836
Administration Salaries and Benefits	\$1,229	\$1,167	\$1,324	\$1,411	\$1,413
Total Operations and Maintenance of Plant	\$1,531	\$1,691	\$1,902	\$2,235	\$1,930
Operations and Maintenance-Salaries and Benefits	\$477	\$530	\$585	\$608	\$565
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$67	\$76	\$72	\$75	\$75
Total Equipment Costs	\$93	\$64	\$0	\$19	\$0
Legal Costs	\$16	\$20	\$32	\$39	\$34
Employee Benefits as a percentage of salaries*	22.37%	22.94%	25.59%	25.55%	25.77%

\*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	140	Tuition from Parents	28,000	PreSchool Tuition
1	420	Transportation Aid	34,121	Transportation Aid
1	460	Equalization Aid	11,741	Equalization Aid
1	470	Security Aid	23,068	Security Aid
1	485	Professional Learning Community Aid	11,540	Professional Learning Community Aid
1	190	Tuition from Parents	28,000	PreSchool Tuition
1	240	Transportation Fee	35,000	Subscription Busing
1	480	PARCC Readiness Aid	12,690	PARCC Readiness Aid
1	484	Per Pupil Growth Aid	12,690	Per Pupil Growth Aid
1	300	Interest	40,000	Interest
1	440	Special Ed Categorical Aid	714,708	Special Ed Categorical Aid

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Participates in Region II cooperative agreements Special Education services such as transportation, staff development and training etc.	0
Banking	Participates in Bergen County Banking Consortium (BCBANC) with approx. forty (40) other Board of Educations to secure best interest rates.	0
Others	Participates in the Alliance for Competitive Energy Services (ACES).	0
Purchasing	Participates in a cooperative purchasing program through Educational Data Services and Middlesex Regional Educational Services Commission (MRESC)	0
Curriculum Services	Share curriculum services with Pascack Valley Regional High School (PVRHS) and other sending districts.	0
Technology Services	Share a Private Optic Network with Pascack Valley Regional High School (PVRHS) and virtualization as well.	0
Technology Services	Participates in ACT Telecommunications Program.	0
Technology Services	Participates in Federal Universal Service Program (Erate)	0
Insurance Coverages and Benefits	Participates in the Northeast School Board Insurance Group (Nesbig) with approx. forty(40) other Board of Educations for property/casualty, employment practices insurance, and workers' compensation insurance.	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	19,655,474
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,675,430,752
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.1732
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	20,369,366
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,675,430,752
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.2158
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	19,655,474
(H) Estimated Equalized Valuation (as of 10/01/15)	1,791,143,056
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0974
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	20,369,366
(K) Estimated Equalized Valuation (as of 10/01/15)	1,791,143,056
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.1372
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NAME=Kevin Brentnall

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	07/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	16
Description of Other Contracted Non-Working Days	5 Recess Days & 11 Holid
Total Allowances Amount	\$11,500
Total Bonuses Amount	\$22,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$292
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Amt at Reirement
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=Kevin Brentnall

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=Lirca Garcia

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$171,554
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	5 Recess Days & 11 Holid
Total Allowances Amount	\$1,459
Total Bonuses Amount	\$1,400
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,274
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Amt at Retirement
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=Lirca Garcia

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=Michael Ulshoefer

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$88,955
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	240
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	11
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$500
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Amt at Retirement
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=Michael Ulshoefer

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	