

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,109	1,078	1,084
Pupils On Roll - Special Full-Time	223	222	219
Subtotal - Pupils On Roll	1,332	1,300	1,303
Private School Placements	4	3	1
Pupils Sent to Other Dists-Spec Ed Prog	3	6	9
Pupils Received	16	10	14

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	18,354,600	18,716,186	19,084,895
Total Tuition	10-1300	74,466	28,000	28,000
Transportation Fees From Individuals	10-1410	18,440	18,000	18,000
Unrestricted Miscellaneous Revenues	10-1XXX	41,804	40,000	40,000
Interest Earned On Capital Reserve Funds	10-1XXX	2,705	50	50
Subtotal - Revenues From Local Sources		18,492,015	18,802,236	19,170,945
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	23,230	31,235	31,235
Extraordinary Aid	10-3131	125,795	134,266	134,266
Categorical Special Education Aid	10-3132	725,196	715,195	715,195
Equalization Aid	10-3176	33,365	12,167	12,167
Categorical Security Aid	10-3177	20,968	20,423	20,423
Other State Aids	10-3XXX	4,741	23,739	49,119
Subtotal - Revenues From State Sources		933,295	937,025	962,405
Budgeted Fund Balance - Operating Budget	10-303	0	216,234	560,857
Withdrawal From Cap Res-For Local Share	10-307	0	300,000	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	90,000	0
Transfers From Other Funds	10-5200	4	0	0
Adjustment For Prior Year Encumbrances		0	759,369	0
Actual Revenues (Over)/Under Expenditures		-966,230	0	0
Total Operating Budget		18,459,084	21,104,864	20,694,207
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	5,828	0	0
Total Revenues From Local Sources	20-1XXX	5,828	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	224,242	0	0
Total Revenues From State Sources		224,242	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	22,731	0	0
Title II	20-4451-4455	32,106	0	0
Title III	20-4491-4494	5,205	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	362,838	241,942	230,000
Total Revenues From Federal Sources		422,880	241,942	230,000
Total Grants And Entitlements		652,950	241,942	230,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	801,388	766,468	727,174
Total Revenues From Local Sources		801,388	766,468	727,174
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	5,499	5,341	5,097
Budgeted Fund Balance	40-303	0	168	9,864
Total Local Repayment Of Debt		806,887	771,977	742,135
Actual Revenues (Over)/Under Expenditures		-9,770	0	0
Total Repayment Of Debt		797,117	771,977	742,135
Total Revenues/Sources		19,909,151	22,118,783	21,666,342
Total Revenues/Sources Net of Transfers		19,909,151	22,118,783	21,666,342

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,987,423	7,123,616	7,318,258
Special Education - Instruction	11-2XX-100-XXX	1,584,018	1,576,948	1,671,552
Basic Skills/Remedial - Instruction	11-230-100-XXX	69,065	63,327	75,033
Bilingual Education - Instruction	11-240-100-XXX	78,162	79,542	81,364
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	66,807	66,046	26,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	45,922	45,111	47,843
Community Services Programs/Operations	11-800-330-XXX	8,010	13,339	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	433,392	535,981	493,369
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	28,030	31,221	29,338
Undist. Expenditures - Health Services	11-000-213-XXX	267,225	235,407	241,732
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	263,613	306,118	340,587
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	162,816	263,107	247,697
Undist. Expenditures - Guidance	11-000-218-XXX	439,365	447,604	464,210
Undist. Expenditures - Child Study Teams	11-000-219-XXX	810,395	944,506	1,011,928
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	24,738	200,559	193,185
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	500,006	551,744	574,643
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	40,818	50,500	57,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	434,825	593,682	549,234
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	733,341	724,223	737,652
Undist. Expend. - Central Services	11-000-251-XXX	340,558	365,636	367,562
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	109,117	132,420	136,138
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,681,216	2,186,953	2,125,205
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	454,655	469,129	504,788
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,678,827	3,233,884	3,323,522
Total Undistributed Expenditures		9,402,937	11,272,674	11,398,290
Total General Current Expense		18,242,344	20,240,603	20,623,340

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	193,265	112,735	26,184
Facilities Acquisition And Const. Serv.	12-000-400-XXX	101,178	728,476	21,633
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		294,443	841,261	47,867
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	20,490	23,000	23,000
Total Summer School	13-422-X00-XXX	20,490	23,000	23,000
Total Special Schools	13-XXX-XXX-XXX	20,490	23,000	23,000
General Fund Grand Total		18,557,277	21,104,864	20,694,207
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,828	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	20,396	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	68,204	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	99,806	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	28,309	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,527	0	0
Total Other State Projects		224,242	0	0
Total State Projects	20-XXX-XXX-XXX	224,242	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	22,731	0	0
Title II	20-XXX-XXX-XXX	32,106	0	0
Title III	20-XXX-XXX-XXX	5,205	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	362,838	241,942	230,000
Total Federal Projects	20-XXX-XXX-XXX	422,880	241,942	230,000

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Special Revenue Funds		652,950	241,942	230,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	797,117	771,977	742,135
Total Debt Service Funds		797,117	771,977	742,135
Total Expenditures/Appropriations		20,007,344	22,118,783	21,666,342
Total Expenditures Net of Transfers		20,007,344	22,118,783	21,666,342

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	565,712	375,887	375,887	375,887
--Repayment of Debt	262	10,032	9,864	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	658,669	1,194,374	804,424	804,474
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	309,294	777,091	560,857	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,214	\$13,010	\$14,245	\$14,797	\$15,062
Total Classroom Instruction	\$7,305	\$7,906	\$8,456	\$8,471	\$8,747
Classroom-Salaries and Benefits	\$6,972	\$7,568	\$8,080	\$8,116	\$8,497
Classroom-General Supplies and Textbooks	\$173	\$242	\$203	\$234	\$217
Classroom-Purchased Services	\$160	\$96	\$173	\$122	\$32
Total Support Services	\$2,152	\$2,214	\$2,502	\$2,749	\$2,857
Support Services-Salaries and Benefits	\$1,553	\$1,725	\$1,871	\$2,029	\$2,124
Total Administrative Costs	\$1,344	\$1,430	\$1,579	\$1,659	\$1,636
Administration Salaries and Benefits	\$1,096	\$1,201	\$1,250	\$1,276	\$1,288
Total Operations and Maintenance of Plant	\$1,239	\$1,343	\$1,588	\$1,789	\$1,738
Operations and Maintenance-Salaries and Benefits	\$401	\$457	\$496	\$517	\$527
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$100	\$102	\$104	\$105	\$68
Total Equipment Costs	\$100	\$145	\$0	\$87	\$20
Legal Costs	\$12	\$14	\$26	\$41	\$31
Employee Benefits as a percentage of salaries*	22.34%	22.10%	26.98%	25.88%	25.51%

*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 2013-14 revised appropriations and the 2014-15 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	28000.00	PreSchool Tuition
1	240	Transportation Fee	18000.00	Subscription Busing
1	300	Interest	40000.00	Interest
1	500	State	23739.00	Additional Adjustment Aid
2	500	State	12690.00	PARCC Readiness Aid
3	500	State	12690.00	Per Pupil Growth Aid

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Special Education Services	Participates in Region II cooperative agreements for Special Education services such as transportation, staff development and training etc.	0.00
Banking	Participates in Bergen County Banking Consortium (BCBANC) with approx forty (40) other Board of Educations to secure best interest rates	0.00
Others	Participates in the Alliance for Competitive Energy Services (ACES).	0.00
Purchasing	Participates in a cooperative purchasing program through Educational Data and Middlesex Regional Educational Services Commission (MRESC)	0.00
Curriculum Services	Share curriculum services with Pascack Valley Regional High School (PVRHS) and other sending districts.	0.00
Technology Services	Share a Private Optic Network with Pascack Valley Regional High School (PVRHS)	0.00
Technology Services	Participates in Federal Universal Service Program (Erate)	0.00
Technology Services	Participates in ACT Telecommunications Program	0.00
Insurance Coverages and Benefits	Participates in the Northeast School Board Insurance Group (Nesbig) with approx. thirty-nine (39) other Board of Educations for property/casualty, employment practices insurance, and workers' compensation insurance.	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	18,900,541
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,676,352,441
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.1275
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	19,647,362
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,676,352,441
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.1720

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	18,900,541
(H) Estimated Equalized Valuation (as of 10/01/13)	1,809,213,586
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0447
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	19,647,362
(K) Estimated Equalized Valuation (as of 10/01/13)	1,809,213,586
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.0860

NAME=Lirca Garcia

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$165,809
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	06/30/14
Contracted Number of Annual Work Days	237
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	1426
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	500
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	15000
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=Marge Adams

CATEGORY	MEASURE
Job Title	Other
Job Title II	Payroll Secretary
Base Annual Salary Amount	\$76,095
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	06/30/14
Contracted Number of Annual Work Days	220
Contracted Number of Annual Vacation Days	20
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	0

NAME=Marge Adams

CATEGORY	MEASURE
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	
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	\$85,000
Full-Time Equivalent (FTE)	1.0

NAME=Michael Ulshoefer

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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	220
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	0
Description of Other Contracted Non-Working Days	
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	15000
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	
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=Michael Ulshoefer

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	

NAME=Richard Spirito

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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	235
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	9000
Total Bonuses Amount	22000
Total Stipends Amount	0

NAME=Richard Spirito

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	900
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max 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	
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	