

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	438.0	432.0	423.0
Pupils On Roll Special Ed Full-Time	64.0	71.0	72.0
Pupils On Roll SUBTOTAL	502.0	503.0	495.0
Pupils in Private School Placements	3.0	3.0	0.0
Pupils Sent to Other Districts Regular	133.5	118.5	125.0
Pupils Sent to Other Districts Special Ed	26.0	23.5	25.0
Pupils Received	9.0	6.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,747,678	10,978,185	11,197,749
Total Tuition	10-1300	67,833	70,000	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	187,024	75,000	100,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	10	10
Subtotal - Revenues From Local Sources		11,002,535	11,123,195	11,312,759
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	27,358	31,373	31,373
Extraordinary Aid	10-3131	149,692	150,000	75,000
Categorical Special Education Aid	10-3132	366,046	362,837	362,837
Categorical Security Aid	10-3177	46,303	47,531	47,531
Parcc Readiness Aid	10-3181	0	6,430	6,430
Per Pupil Growth Aid	10-3182	0	6,430	6,430
Professional Learning Community Aid	10-3183	0	6,480	6,480
Host District Support Aid	10-3184	0	1,434	1,434
Other State Aids	10-3XXX	19,660	0	0
Subtotal - Revenues From State Sources		609,059	612,515	537,515
Budgeted Fund Balance - Operating Budget	10-303	0	255,567	256,800
Withdrawal From Cap Res-For Local Share	10-307	0	0	281,819
Adjustment For Prior Year Encumbrances		0	98,992	0
Actual Revenues (Over)/Under Expenditures		-99,404	0	0
Total Operating Budget		11,512,190	12,090,269	12,388,893
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	58,252	58,666	46,932

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title II	20-4451-4455	9,566	8,527	6,821
I.D.E.A. Part B (Handicapped)	20-4420-4429	134,640	132,384	105,907
Other	20-4XXX	26,659	0	0
Total Revenues From Federal Sources		229,117	199,577	159,660
Total Grants And Entitlements		229,117	199,577	159,660
Repayment of Debt:				
Transfers From Other Funds	40-5200	27	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	524,495	453,337	303,816
Total Revenues From Local Sources		524,495	453,337	303,816
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	253,454	122,257	156,512
Budgeted Fund Balance	40-303	0	14,934	0
Total Local Repayment Of Debt		777,976	590,528	460,328
Actual Revenues (Over)/Under Expenditures		7,814	0	0
Total Repayment Of Debt		785,790	590,528	460,328
Total Revenues/Sources		12,527,097	12,880,374	13,008,881
Total Revenues/Sources Net of Transfers		12,527,097	12,880,374	13,008,881

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,896,604	3,181,462	3,245,569
Special Education - Instruction	11-2XX-100-XXX	852,568	903,435	959,083
Basic Skills/Remedial - Instruction	11-230-100-XXX	106,834	145,283	152,927
Bilingual Education - Instruction	11-240-100-XXX	62,905	65,364	70,250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,250	31,418	31,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	16,167	19,603	23,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,077,760	3,173,827	3,267,555
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,869	15,686	13,842
Undist. Expenditures - Health Services	11-000-213-XXX	72,832	80,322	81,964
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	63,926	169,749	175,318
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	180,305	96,030	76,527
Undist. Expenditures - Guidance	11-000-218-XXX	62,928	66,606	74,129
Undist. Expenditures - Child Study Teams	11-000-219-XXX	250,298	277,154	265,985
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	106,000	117,055	119,850
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	58,066	55,499	60,988
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,153	10,000	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	362,913	359,560	364,060
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	170,080	173,383	176,704
Undist. Expend. - Central Services	11-000-251-XXX	177,780	149,899	135,899
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	126,431	94,700	87,885
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	676,049	953,077	813,083
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	359,645	317,434	346,800
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,212,097	1,519,983	1,470,984
Total Undistributed Expenditures		6,980,132	7,629,964	7,546,573
Total General Current Expense		10,932,460	11,976,529	12,028,902

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	40,779	12,000	12,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	467,297	30,140	296,422
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		508,076	42,150	308,432
Transfer Of Funds To Charter Schools	10-000-100-56X	71,654	71,590	51,559
General Fund Grand Total		11,512,190	12,090,269	12,388,893
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	58,252	58,666	46,932
Title II	20-XXX-XXX-XXX	9,566	8,527	6,821
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	134,640	132,384	105,907
Other	20-XXX-XXX-XXX	26,659	0	0
Total Federal Projects	20-XXX-XXX-XXX	229,117	199,577	159,660
Total Special Revenue Funds		229,117	199,577	159,660
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	785,790	590,528	460,328
Total Debt Service Funds		785,790	590,528	460,328
Total Expenditures/Appropriations		12,527,097	12,880,374	13,008,881
Total Expenditures Net of Transfers		12,527,097	12,880,374	13,008,881

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	525,507	297,432	256,800	250,000
--Repayment of Debt	22,775	14,961	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	322,647	369,823	369,833	88,024
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	214,935	464,935	250,000	0
--Tuition Reserve	68,689	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	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	\$15,063	\$15,086	\$16,642	\$17,005	\$17,138
Total Classroom Instruction	\$9,703	\$9,667	\$10,966	\$10,869	\$11,247
Classroom-Salaries and Benefits	\$9,314	\$8,875	\$10,233	\$10,102	\$10,449
Classroom-General Supplies and Textbooks	\$254	\$686	\$506	\$623	\$642
Classroom-Purchased Services	\$135	\$106	\$227	\$144	\$156
Total Support Services	\$1,626	\$1,933	\$2,154	\$2,125	\$2,116
Support Services-Salaries and Benefits	\$1,215	\$1,433	\$1,539	\$1,515	\$1,510
Total Administrative Costs	\$2,008	\$1,875	\$1,820	\$1,786	\$1,786
Administration Salaries and Benefits	\$1,400	\$949	\$1,059	\$1,034	\$1,092
Total Operations and Maintenance of Plant	\$1,542	\$1,529	\$1,574	\$2,098	\$1,854
Operations and Maintenance-Salaries and Benefits	\$878	\$841	\$877	\$854	\$942
Board Contribution to Food Services	\$78	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$106	\$81	\$128	\$126	\$135
Total Equipment Costs	\$93	\$82	\$24	\$24	\$24
Legal Costs	\$51	\$111	\$61	\$67	\$60
Employee Benefits as a percentage of salaries*	24.79%	25.08%	29.32%	28.83%	26.97%

*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)
Business Services	Purchases business services from Maywood	0
Special Education Services	Bergen County Region V	0
Banking	Bergen County Banking Consortium	0
Transportation Services, including Fuel	Region V and South Bergen Jointure Commission	0
Purchasing	Ed Data, Hunterdon and Educational Services Commission of NJ	0
Curriculum Services	Shared with Maywood and Hackensack	0
Technology Services	Bergen County Technical Schools	0
Insurance Coverages and Benefits	NESBIG	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,197,749
(B) Estimated Net Taxable Valuation (as of 10/01/16)	959,189,200
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1674
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,501,565
(E) Estimated Net Taxable Valuation (as of 10/01/16)	959,189,200
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1991

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,197,749
(H) Estimated Equalized Valuation (as of 10/01/16)	947,909,082
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1813
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,501,565
(K) Estimated Equalized Valuation (as of 10/01/16)	947,909,082
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2134

NAME=BRIAN CANNICI

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$108,000
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	07/01/16
End Date of Contract	06/30/17
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	SCHOOL RECESS
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$462
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,058
Contractual Post-Employment Benefit Description of Payout of Sick days	85/day max 150
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days mx
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=BRIAN CANNICI

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=CARA HURD

CATEGORY	MEASURE
Job Title	Other
Job Title II	Director of Curriculum
Base Annual Salary Amount	\$110,000
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	07/01/16
End Date of Contract	06/30/17
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	SCHOOL RECESS
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$462
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,212
Contractual Post-Employment Benefit Description of Payout of Sick days	85/ day up to 150
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days max
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=CARA HURD

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=DR. GEOFFREY ZOELLER

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	06/30/19
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	SCHOOL RECESS
Total Allowances Amount	\$16,000
Total Bonuses Amount	\$25,231
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$462
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$35,770
Contractual Post-Employment Benefit Description of Payout of Sick days	100/day MAX 150
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	NO BENEFIT
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. GEOFFREY ZOELLER

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=SHARED SERVICE

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	03
Shared District	3060
Job Title Other District	BUSINESS ADMINISTRATOR
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
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	12
Description of Other Contracted Non-Working Days	SCHOOL RECESS
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	no benefit
Contractual Post-Employment Benefit Description of Payout of Vacation days	no benefit
Contractual Post-Employment Benefit Description of Payout of Personal days	no benefit
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=SHARED SERVICE

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	Rochelle Park's share 22,850
Additional Comment 2	
Additional Comment 3	