

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	417	410	430
Pupils On Roll - Special Full-Time	46	52	98
Subtotal - Pupils On Roll	463	462	528
Private School Placements	5	6	3
Pupils Sent to Other Districts-Reg Prog	131	140	159
Pupils Sent to Other Dists-Spec Ed Prog	28	32	4

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,691,383	9,963,292	10,308,529
Total Tuition	10-1300	0	0	75,000
Unrestricted Miscellaneous Revenues	10-1XXX	152,561	5,000	145,500
Interest Earned On Capital Reserve Funds	10-1XXX	70	40	40
Subtotal - Revenues From Local Sources		9,844,014	9,968,332	10,529,069
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	27,035	27,358	27,358
Extraordinary Aid	10-3131	63,746	0	250,000
Categorical Special Education Aid	10-3132	363,870	366,046	366,046
Categorical Security Aid	10-3177	47,320	46,303	46,303
Other State Aids	10-3XXX	10,440	0	12,860
Subtotal - Revenues From State Sources		512,411	439,707	702,567
Budgeted Fund Balance - Operating Budget	10-303	0	215,450	124,000
Withdrawal From Cap Res-For Local Share	10-307	0	20,138	183,300
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317		0	194,375
Actual Revenues (Over)/Under Expenditures		-691,345	0	0
Total Operating Budget		9,665,080	10,643,627	11,733,311
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	12,820	0	0
Total Revenues From State Sources		12,820	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	31,413	0	30,000

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title II	20-4451-4455	8,793	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	146,232	109,674	100,000
Total Revenues From Federal Sources		186,438	109,674	130,000
Total Grants And Entitlements		199,258	109,674	130,000
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	0	0	194,375
Revenues from Local Sources:				
Local Tax Levy	40-1210	275,473	273,797	239,228
Total Revenues From Local Sources		275,473	273,797	239,228
Budgeted Fund Balance	40-303	0	1,363	0
Total Local Repayment Of Debt		275,473	275,160	433,603
Total Repayment Of Debt		275,473	275,160	433,603
Total Revenues/Sources		10,139,811	11,028,461	12,296,914
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	0	194,375
Total Revenues/Sources Net of Transfers		10,139,811	11,028,461	12,102,539

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,420,140	2,606,017	2,690,343
Special Education - Instruction	11-2XX-100-XXX	551,370	520,416	628,883
Basic Skills/Remedial - Instruction	11-230-100-XXX	182,699	175,412	184,902
Bilingual Education - Instruction	11-240-100-XXX	61,888	64,079	65,396
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,356	18,641	29,389
School-Sponsored Athletics - Instruction	11-402-100-XXX	8,935	10,500	13,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,088,795	3,329,529	3,735,523
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	22,282	20,747	30,050
Undist. Expenditures - Health Services	11-000-213-XXX	60,330	65,240	70,811
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	54,284	56,360	56,486
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	116,640	104,000	104,000
Undist. Expenditures - Guidance	11-000-218-XXX	98,112	101,252	61,486
Undist. Expenditures - Child Study Teams	11-000-219-XXX	223,358	230,394	224,112
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	116,434	47,553	42,805
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	688	0	12,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	218,194	235,610	264,963
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	153,278	245,827	201,731
Undist. Expend. - Central Services	11-000-251-XXX	204,065	182,883	213,210
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	95,004	102,560
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	523,713	591,274	640,796
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	290,356	366,883	370,024
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,113,022	1,360,996	1,478,754
Undistributed Expenditures-Food Services	11-000-310-930	20,000	20,000	20,000
Total Undistributed Expenditures		6,303,551	7,053,552	7,629,311
Total General Current Expense		9,551,939	10,448,617	11,241,724

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	25,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	77,896	153,855	14,603
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	183,300
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	194,375
Interest Deposit To Capital Reserve	10-604	0	40	40
Total Capital Outlay		77,896	153,895	417,318
Transfer Of Funds To Charter Schools	10-000-100-56X	35,245	41,115	74,269
General Fund Grand Total		9,665,080	10,643,627	11,733,311
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,650	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	6,454	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,716	0	0
Total Other State Projects		12,820	0	0
Total State Projects	20-XXX-XXX-XXX	12,820	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	31,413	0	30,000
Title II	20-XXX-XXX-XXX	8,793	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	146,232	109,674	100,000
Total Federal Projects	20-XXX-XXX-XXX	186,438	109,674	130,000
Total Special Revenue Funds		199,258	109,674	130,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	275,473	275,160	433,603
Total Debt Service Funds		275,473	275,160	433,603
Total Expenditures/Appropriations		10,139,811	11,028,461	12,296,914
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	194,375
Total Expenditures Net of Transfers		10,139,811	11,028,461	12,102,539

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	425,155	499,341	324,186	200,186
--Repayment of Debt	1,363	1,363	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	44,038	720,349	700,251	322,616
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	40,295	40,295	0	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	\$14,010	\$13,516	\$11,160	\$14,774	\$13,644
Total Classroom Instruction	\$9,177	\$8,769	\$7,150	\$9,465	\$8,840
Classroom-Salaries and Benefits	\$8,801	\$8,300	\$6,869	\$9,093	\$8,448
Classroom-General Supplies and Textbooks	\$135	\$346	\$180	\$238	\$243
Classroom-Purchased Services	\$241	\$123	\$102	\$135	\$148
Total Support Services	\$1,801	\$1,817	\$1,271	\$1,682	\$1,406
Support Services-Salaries and Benefits	\$1,425	\$1,449	\$1,025	\$1,357	\$1,071
Total Administrative Costs	\$1,638	\$1,509	\$1,537	\$2,034	\$1,831
Administration Salaries and Benefits	\$1,184	\$1,200	\$1,224	\$1,620	\$1,408
Total Operations and Maintenance of Plant	\$1,257	\$1,285	\$1,110	\$1,469	\$1,425
Operations and Maintenance-Salaries and Benefits	\$618	\$662	\$573	\$759	\$838
Board Contribution to Food Services	\$43	\$44	\$33	\$44	\$38
Total Extracurricular Costs	\$89	\$88	\$60	\$79	\$104
Total Equipment Costs	\$42	\$0	\$0	\$0	\$48
Legal Costs	\$36	\$33	\$41	\$55	\$48
Employee Benefits as a percentage of salaries*	25.75%	26.28%	30.03%	30.03%	31.31%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Special Education Services	Bergen County Region V - Special Education Services and Transportation Services	0.00
Banking	Bergen County School District Banking Consortium	0.00
Others	ACES - NJSBO - Electricity and Gas	0.00
Transportation Services, including Fuel	Bergen County Region V, SBJC and Englewood - Transportation Services	0.00
Purchasing	Ed Data - General Supplies, Equipment and Purchased Services	0.00
Insurance Coverages and Benefits	NESBIG - Insurances, General Liability, Property and Workmen's Compensation	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,308,529
(B) Estimated Net Taxable Valuation (as of 10/01/13)	971,664,400
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.0609
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,547,757
(E) Estimated Net Taxable Valuation (as of 10/01/13)	971,664,400
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.0855

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,308,529
(H) Estimated Equalized Valuation (as of 10/01/13)	1,000,375,167
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0305
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,547,757
(K) Estimated Equalized Valuation (as of 10/01/13)	1,000,375,167
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.0544

NAME=Cara Hurd

CATEGORY	MEASURE
Job Title	Principal
Job Title II	N/A
Base Annual Salary Amount	\$95,717
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	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	11
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	3000
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	7500
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement from the District.
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=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=Christine M. Werner

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$74,250
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	10/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	9
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Christine M. Werner

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	1215
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	7500
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
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	
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=Dennis McDonald

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0

NAME=Dennis McDonald

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	11/27/13
End Date of Contract	11/26/14
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	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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim - No Benefit
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim - No Benefit
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim - 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	
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=Dennis McDonald

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	