

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	908.0	899.0	895.0
Pupils On Roll Special Ed Full-Time	92.0	101.0	98.0
Pupils On Roll SUBTOTAL	1,000.0	1,000.0	993.0
Pupils in Private School Placements	1.0	4.0	0.0
Pupils Sent to Other Districts Special Ed	7.0	4.0	8.0
Pupils Received	1.0	16.0	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	14,893,610	15,191,614	15,495,446
Total Tuition	10-1300	61,593	12,500	12,500
Transportation Fees From Individuals	10-1410	36,054	39,000	39,000
Rents And Royalties	10-1910	0	75,600	75,600
Unrestricted Miscellaneous Revenues	10-1XXX	5,599	5,000	4,500
Interest Earned On Capital Reserve Funds	10-1XXX	1,113	0	500
Other Restricted Miscellaneous Revenues	10-1XXX	124,315	0	0
Subtotal - Revenues From Local Sources		15,122,284	15,323,714	15,627,546
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	42,956	48,856	48,856
Extraordinary Aid	10-3131	160,138	125,000	125,000
Categorical Special Education Aid	10-3132	421,489	415,963	415,963
Categorical Security Aid	10-3177	16,394	18,499	18,499
Parcc Readiness Aid	10-3181	0	10,340	10,340
Per Pupil Growth Aid	10-3182	0	10,340	10,340
Professional Learning Community Aid	10-3183	0	9,780	9,780
Other State Aids	10-3XXX	25,030	0	0
Subtotal - Revenues From State Sources		666,007	638,778	638,778
Budgeted Fund Balance - Operating Budget	10-303	0	533,913	548,681
Withdrawal From Cap Res-For Local Share	10-307	0	300,000	0
Transfers From Other Funds	10-5200	3,124	0	0
Adjustment For Prior Year Encumbrances		0	202,218	0
Actual Revenues (Over)/Under Expenditures		-701,416	0	0
Total Operating Budget		15,089,999	16,998,623	16,815,005
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Revenue From Local Sources	20-1XXX	639	20,972	0
Total Revenues From Local Sources	20-1XXX	639	20,972	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	0	618	0
Total Revenues From State Sources		0	618	0
Revenues from Federal Sources:				
Title I	20-4411-4416	100,348	134,644	107,715
Title II	20-4451-4455	22,056	14,379	11,503
Title III	20-4491-4494	0	3,061	2,449
I.D.E.A. Part B (Handicapped)	20-4420-4429	208,355	194,128	165,009
Total Revenues From Federal Sources		330,759	346,212	286,676
Total Grants And Entitlements		331,398	367,802	286,676
Repayment of Debt:				
Transfers From Other Funds	40-5200	30,000	30,000	30,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	603,334	601,671	594,222
Total Revenues From Local Sources		603,334	601,671	594,222
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		633,334	631,672	624,222
Total Repayment Of Debt		633,334	631,672	624,222
Total Revenues/Sources		16,054,731	17,998,097	17,725,903
Total Revenues/Sources Net of Transfers		16,054,731	17,998,097	17,725,903

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,645,125	5,921,408	5,846,006
Special Education - Instruction	11-2XX-100-XXX	815,988	874,155	1,049,903
Basic Skills/Remedial - Instruction	11-230-100-XXX	345,037	372,493	405,414
Bilingual Education - Instruction	11-240-100-XXX	67,547	62,301	63,280
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	48,643	55,737	56,200
School-Sponsored Athletics - Instruction	11-402-100-XXX	43,361	42,963	43,400
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	591,177	655,894	611,498
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	27,640	28,941	29,864
Undist. Expenditures - Health Services	11-000-213-XXX	211,534	226,789	258,035
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	181,645	266,800	313,373
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	469,315	503,818	511,933
Undist. Expenditures - Guidance	11-000-218-XXX	131,260	138,887	141,660
Undist. Expenditures - Child Study Teams	11-000-219-XXX	465,276	470,492	488,854
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	111,573	189,723	203,185
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	63,648	87,386	85,366
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,676	48,130	67,340
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	325,045	385,317	409,435
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	685,128	672,995	672,155
Undist. Expend. - Central Services	11-000-251-XXX	342,816	370,499	335,323
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	47,029	56,016	58,621
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,235,907	1,357,022	1,372,395
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	444,582	499,508	524,024
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,472,087	2,897,043	2,923,848
Total Undistributed Expenditures		7,815,338	8,855,260	9,006,909
Total General Current Expense		14,781,039	16,184,317	16,471,112

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	82,265	17,620	35,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	226,695	796,686	308,393
Interest Deposit To Capital Reserve	10-604	0	0	500
Total Capital Outlay		308,960	814,306	343,893
General Fund Grand Total		15,089,999	16,998,623	16,815,005
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	639	20,972	0
Other State Projects:				
Other	20-XXX-XXX-XXX	0	618	0
Total Other State Projects		0	618	0
Total State Projects	20-XXX-XXX-XXX	0	618	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	100,348	134,644	107,715
Title II	20-XXX-XXX-XXX	22,056	14,379	11,503
Title III	20-XXX-XXX-XXX	0	3,061	2,449
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	208,355	194,128	165,009
Total Federal Projects	20-XXX-XXX-XXX	330,759	346,212	286,676
Total Special Revenue Funds		331,398	367,802	286,676
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	633,334	631,672	624,222
Total Debt Service Funds		633,334	631,672	624,222
Total Expenditures/Appropriations		16,054,731	17,998,097	17,725,903
Total Expenditures Net of Transfers		16,054,731	17,998,097	17,725,903

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	500,319	466,288	341,288	211,884
--Repayment of Debt	1	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	301,054	902,167	602,167	602,667
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	832,770	828,190	419,277	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	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	\$13,121	\$13,722	\$14,906	\$15,029	\$15,444
Total Classroom Instruction	\$8,183	\$8,567	\$9,174	\$9,224	\$9,427
Classroom-Salaries and Benefits	\$7,748	\$8,149	\$8,621	\$8,667	\$8,973
Classroom-General Supplies and Textbooks	\$343	\$320	\$430	\$432	\$349
Classroom-Purchased Services	\$92	\$97	\$124	\$124	\$105
Total Support Services	\$1,957	\$1,993	\$2,342	\$2,364	\$2,555
Support Services-Salaries and Benefits	\$1,578	\$1,551	\$1,733	\$1,751	\$1,967
Total Administrative Costs	\$1,657	\$1,736	\$1,846	\$1,872	\$1,865
Administration Salaries and Benefits	\$1,537	\$1,618	\$1,677	\$1,683	\$1,692
Total Operations and Maintenance of Plant	\$1,221	\$1,309	\$1,418	\$1,442	\$1,469
Operations and Maintenance-Salaries and Benefits	\$686	\$362	\$369	\$371	\$387
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$102	\$113	\$123	\$124	\$125
Total Equipment Costs	\$85	\$82	\$3	\$18	\$35
Legal Costs	\$14	\$17	\$22	\$22	\$23
Employee Benefits as a percentage of salaries*	27.65%	26.46%	29.71%	29.87%	28.87%

\*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.

Item	Line Number	Source	Amount	Explanation
1	140	Preschool Tuition	12,500	Parents of children selected through a lottery pay \$2,500 for a child to attend the district's preschool integrated classes
1	240	Subscription Busing Fees	39,000	The district offers subscription busing
1	300	Interest Income	1,500	Assume modest interest earnings on cash flow
2	300	Misc Revenue	1,500	Assume some unanticipated revenue
3	300	Prior Year Expended	2,000	Assume items such as lost textbooks to be received



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Host special education classes as space permits and send to other public school district programs when feasible. The district currently has students placed in the Valley Programs and BCSSD.	0
Special Education Services	Participate in Region II Programs for related services, OT/PT, parent training and ABA services.	0
Special Education Services	Participate in shared services for student evaluations with Region II and Region V	0
Custodial and Maintenance Services	Share High School track for middle school program and High School uses elementary and middle school fields for practices	0
Staffing - Other	Share speech teacher with River Vale Schools 70%/30%	0
Others	Cooperatively run safety drills with Montvale Police Department and consult with Police Department on security issues	0
Transportation Services, including Fuel	Participate in region program for transportation of classified students with special needs, both in and out of district placements.	0
Purchasing	Participate in ACES bid for natural gas	0
Purchasing	Participate in Educational Services Commission of New Jersey for varied supplies and services	0
Municipal/Public Works	Share field use and maintenance with the Borough of Montvale	0
Curriculum Services	Participate with sending districts and the regional high school to provide, review, and revise curriculum.	0
Professional Staff Development	Participate with Bergen County Department of Health for Blood Borne Pathogens Training and plan updates	0
Professional Staff Development	Participate with sending districts and the regional high school to provide teacher workshops on professional days and after school.	0
Professional Staff Development	Participate in MEL on-line training programs through SAIF	0
Insurance Coverages and Benefits	Participate in self insurance pools, South Bergen Workers Compensation (SOBER) and School Alliance Insurance Fund (SAIF). Both also provide building walk-throughs to advise on safety and security issues.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	15,343,531
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,047,653,647
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.7493
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,740,203
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,047,653,647
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.7687
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	15,343,531
(H) Estimated Equalized Valuation (as of 10/01/16)	2,288,500,542
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6705
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,740,203
(K) Estimated Equalized Valuation (as of 10/01/16)	2,288,500,542
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.6878
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NAME=Andrea Wasserman

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$130,000
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	09/01/16
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	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	22
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,765
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,800
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	Upon retirement, can be compenstated up to \$15,000.
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=Andrea Wasserman

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=Donna Currey

CATEGORY	MEASURE
Job Title	Administrative Assistant
Job Title II	
Base Annual Salary Amount	\$80,120
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	15
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	22
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$0
Total Bonuses Amount	\$2,000
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	\$100/day up to 3 unused days; \$75/day up to 2 unused days; Conversion to sick day for 1 unused day
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=Donna Currey

CATEGORY	MEASURE
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=Dr. Darren Petersen

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
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	07/01/16
End Date of Contract	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,764
Total Bonuses Amount	\$21,750
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,800
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	Upon retirement, up to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation, vacation days paid out at Superintendent's daily rate on last day of employment
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=Dr. Darren Petersen

CATEGORY	MEASURE
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=Peter Valois

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Technology Coordinator
Base Annual Salary Amount	\$88,750
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	15
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	22
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,275
Total Bonuses Amount	\$1,000
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	\$300
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	\$100/day for 3 unused days; \$75/day for 2 unused days; Conversion to one sick day for 1 unused day
Contractual Post-Employment Benefit Description of Other Benefits 1	

**NAME=Peter Valois**

CATEGORY	MEASURE
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	