

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	953.0	908.0	914.0
Pupils On Roll Special Ed Full-Time	104.0	92.0	92.0
Pupils On Roll SUBTOTAL	1,057.0	1,000.0	1,006.0
Pupils in Private School Placements	1.0	1.0	2.0
Pupils Sent to Other Districts Special Ed	8.0	7.0	9.0
Pupils Received	4.0	1.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,600,284	14,893,610	15,191,614
Total Tuition	10-1300	57,281	26,244	12,500
Transportation Fees From Individuals	10-1410	38,089	39,000	39,000
Rents And Royalties	10-1910	0	74,600	75,600
Unrestricted Miscellaneous Revenues	10-1XXX	2,037	5,000	5,000
Interest Earned On Capital Reserve Funds	10-1XXX	226	750	0
Other Restricted Miscellaneous Revenues	10-1XXX	101,438	0	0
Subtotal - Revenues From Local Sources		14,799,355	15,039,204	15,323,714
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	42,956	42,956	48,856
Extraordinary Aid	10-3131	189,894	125,000	125,000
Categorical Special Education Aid	10-3132	421,489	421,489	415,963
Categorical Security Aid	10-3177	16,394	16,394	18,499
Parcc Readiness Aid	10-3181		10,340	10,340
Per Pupil Growth Aid	10-3182		10,340	10,340
Professional Learning Community Aid	10-3183		0	9,780
Other State Aids	10-3XXX	24,334	0	0
Subtotal - Revenues From State Sources		695,067	626,519	638,778
Budgeted Fund Balance - Operating Budget	10-303	0	574,382	533,913
Withdrawal From Cap Res-For Local Share	10-307	0	0	300,000
Transfers From Other Funds	10-5200	864	0	0
Adjustment For Prior Year Encumbrances		0	63,303	0
Actual Revenues (Over)/Under Expenditures		-156,756	0	0
Total Operating Budget		15,338,530	16,303,408	16,796,405
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	0	121,852	121,852
Title II	20-4451-4455	10,345	16,395	16,006
I.D.E.A. Part B (Handicapped)	20-4420-4429	197,821	208,355	196,899
Total Revenues From Federal Sources		208,166	346,602	334,757
Total Grants And Entitlements		208,166	346,602	334,757
Repayment of Debt:				
Transfers From Other Funds	40-5200	30,000	30,000	30,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	608,809	603,334	601,672
Total Revenues From Local Sources		608,809	603,334	601,672
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		638,809	633,335	631,672
Actual Revenues (Over)/Under Expenditures		401	0	0
Total Repayment Of Debt		639,210	633,335	631,672
Total Revenues/Sources		16,185,906	17,283,345	17,762,834
Total Revenues/Sources Net of Transfers		16,185,906	17,283,345	17,762,834

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,514,370	5,752,987	5,935,803
Special Education - Instruction	11-2XX-100-XXX	872,696	905,882	914,328
Basic Skills/Remedial - Instruction	11-230-100-XXX	389,976	399,593	330,081
Bilingual Education - Instruction	11-240-100-XXX	59,046	60,335	62,251
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	47,274	52,329	55,737
School-Sponsored Athletics - Instruction	11-402-100-XXX	38,785	41,185	42,963
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	635,545	638,406	655,893
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	27,920	29,185	28,941
Undist. Expenditures - Health Services	11-000-213-XXX	201,074	220,349	226,789
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	190,063	177,392	181,638
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	446,941	568,049	583,818
Undist. Expenditures - Guidance	11-000-218-XXX	114,479	118,985	138,902
Undist. Expenditures - Child Study Teams	11-000-219-XXX	475,972	482,429	475,654
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	152,024	152,690	177,978
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	67,989	70,181	87,371
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	20,504	38,600	55,420
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	328,098	365,822	367,250
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	681,071	686,385	686,633
Undist. Expend. - Central Services	11-000-251-XXX	331,109	349,985	361,420
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	50,850	53,825	55,912
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,126,690	1,331,902	1,341,996
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	411,570	492,381	499,508
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,650,714	2,772,717	2,884,643
Total Undistributed Expenditures		7,912,613	8,549,283	8,809,766
Total General Current Expense		14,834,760	15,761,594	16,150,929

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	88,861	126,986	3,150
Facilities Acquisition And Const. Serv.	12-000-400-XXX	414,909	414,078	642,326
Interest Deposit To Capital Reserve	10-604	0	750	0
Total Capital Outlay		503,770	541,814	645,476
General Fund Grand Total		15,338,530	16,303,408	16,796,405
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	121,852	121,852
Title II	20-XXX-XXX-XXX	10,345	16,395	16,006
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	197,821	208,355	196,899
Total Federal Projects	20-XXX-XXX-XXX	208,166	346,602	334,757
Total Special Revenue Funds		208,166	346,602	334,757
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	639,210	633,335	631,672
Total Debt Service Funds		639,210	633,335	631,672
Total Expenditures/Appropriations		16,185,906	17,283,345	17,762,834
Total Expenditures Net of Transfers		16,185,906	17,283,345	17,762,834

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	624,665	500,319	349,794	224,794
--Repayment of Debt	402	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	150,827	301,054	301,804	1,804
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	702,047	832,770	408,913	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	\$12,788	\$13,121	\$13,779	\$14,631	\$14,906
Total Classroom Instruction	\$7,942	\$8,183	\$8,603	\$9,029	\$9,174
Classroom-Salaries and Benefits	\$7,537	\$7,748	\$8,118	\$8,514	\$8,621
Classroom-General Supplies and Textbooks	\$321	\$343	\$366	\$388	\$430
Classroom-Purchased Services	\$85	\$92	\$119	\$126	\$124
Total Support Services	\$1,948	\$1,957	\$2,079	\$2,236	\$2,342
Support Services-Salaries and Benefits	\$1,494	\$1,578	\$1,609	\$1,688	\$1,733
Total Administrative Costs	\$1,637	\$1,657	\$1,737	\$1,828	\$1,846
Administration Salaries and Benefits	\$1,495	\$1,537	\$1,580	\$1,658	\$1,677
Total Operations and Maintenance of Plant	\$1,162	\$1,221	\$1,247	\$1,417	\$1,418
Operations and Maintenance-Salaries and Benefits	\$683	\$686	\$707	\$378	\$369
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$97	\$102	\$109	\$116	\$123
Total Equipment Costs	\$7	\$85	\$93	\$127	\$3
Legal Costs	\$25	\$14	\$21	\$26	\$22
Employee Benefits as a percentage of salaries*	28.61%	27.65%	30.30%	28.92%	29.71%

*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	300	Interest Income	1,500	Assume earnings on cash flow
1	140	Preschool Tuition	12,500	Parent of children chosen through lottery pay \$2500 for child to attend integrated prek classes
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. Currently have students placed in River Edge, Valley Programs (Northern Valley Regional HS District) and BCSSSD.	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 HS Track for middle school program and HS uses elementary school fields for practices (soccer and baseball)	0
Banking	Participate in Bergen County Bank Consortium yielding higher interest rates.	0
Staffing - Other	Share speech teacher with River Vale 70/30%	0
Others	Cooperatively run safety drills with Montvale Police Department; police department consults 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 ACT bid for phone services, ACES bid for natural gas	0
Purchasing	Participate in Middlesex Regional Cooperative for varied supplies, services and electricity generation	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. Also to provide peer coaching in the classroom.	0
Professional Staff Development	Participate in Bergen County Dept. 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 and School Alliance Insurance Fund. Both also provide building walk-throughs to advise on safety and security issues	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	15,042,612
(B) Estimated Net Taxable Valuation (as of 10/01/15)	2,056,162,005
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.7316
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,838,446
(E) Estimated Net Taxable Valuation (as of 10/01/15)	2,056,162,005
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.7703

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	15,042,612
(H) Estimated Equalized Valuation (as of 10/01/15)	2,187,013,558
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6878
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,838,446
(K) Estimated Equalized Valuation (as of 10/01/15)	2,187,013,558
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.7242

NAME=Donna Currey

CATEGORY	MEASURE
Job Title	Administrative Assistant
Job Title II	
Base Annual Salary Amount	\$77,785
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	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	\$2,200
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$542
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	none
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	\$100 /day if 3 unused; \$75 /day if 2 unused; convert 1 unused to sick leave
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=Donna Currey

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. Darren Petersen

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	03/19/13
End Date of Contract	06/30/16
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	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$10,300
Total Bonuses Amount	\$21,750
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$349
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; currently not age eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th per day of unused at separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
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. Darren Petersen

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=Marian Latz

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$163,263
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	25
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	\$3,545
Total Bonuses Amount	\$2,250
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$456
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	Unused Days @ \$125 up to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused days may be compensated @ 1/260th
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
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=Marian Latz

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=Pete Valois

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$86,163
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	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	\$600
Total Bonuses Amount	\$1,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$173
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	\$100/day if 3 unused; \$75/day if 2 unused; 1 unused converts to sick day
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=Pete Valois

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	