

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	259.0	267.0	282.0
Pupils On Roll Special Ed Full-Time	43.0	47.0	47.0
Pupils On Roll SUBTOTAL	302.0	314.0	329.0
Pupils in Private School Placements	5.5	6.0	5.0
Pupils Sent to Other Districts Regular	82.0	80.5	80.5
Pupils Sent to Other Districts Special Ed	23.5	25.5	27.5
Pupils Received	3.0	2.0	2.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,200,734	7,344,749	7,857,751
Total Tuition	10-1300	110,042	104,571	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	129,476	100,343	93,775
Interest Earned On Maintenance Reserve	10-1XXX	0	0	60
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	65
Subtotal - Revenues From Local Sources		7,440,252	7,549,663	8,001,651
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	85,776	86,776	86,776
Extraordinary Aid	10-3131	22,546	0	13,099
Categorical Special Education Aid	10-3132	212,409	216,959	216,959
Categorical Security Aid	10-3177	71,280	73,184	73,184
Adjustment Aid	10-3178	16,590	16,590	16,590
Parcc Readiness Aid	10-3181	0	3,560	3,560
Per Pupil Growth Aid	10-3182	0	3,560	3,560
Professional Learning Community Aid	10-3183	0	4,030	4,030
Other State Aids	10-3XXX	10,948	0	0
Subtotal - Revenues From State Sources		419,549	404,659	417,758
Budgeted Fund Balance - Operating Budget	10-303	0	472,077	89,446
Withdrawal From Maint. Reserve	10-310	0	0	300,000
Adjustment For Prior Year Encumbrances		0	33,720	0
Actual Revenues (Over)/Under Expenditures		241,983	0	0
Total Operating Budget		8,101,784	8,460,119	8,808,855
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,785	0	0
Total Revenues From Local Sources	20-1XXX	5,785	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	95,451	95,451	65,354
Title II	20-4451-4455	7,412	7,412	5,000
Title III	20-4491-4494	3,536	3,536	2,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	91,182	91,182	63,000
Total Revenues From Federal Sources		197,581	197,581	135,354
Total Grants And Entitlements		203,366	197,581	135,354
Total Revenues/Sources		8,305,150	8,657,700	8,944,209
Total Revenues/Sources Net of Transfers		8,305,150	8,657,700	8,944,209

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,660,146	1,646,968	1,750,394
Special Education - Instruction	11-2XX-100-XXX	486,187	531,641	455,957
Basic Skills/Remedial - Instruction	11-230-100-XXX	109,049	107,994	112,428
Bilingual Education - Instruction	11-240-100-XXX	48,679	49,747	51,061
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,626	23,711	24,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,285,842	2,383,114	2,277,458
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,478	13,725	18,767
Undist. Expenditures - Health Services	11-000-213-XXX	99,244	108,587	106,448
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	323,124	418,749	429,445
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	4,598	0	27,665
Undist. Expenditures - Child Study Teams	11-000-219-XXX	286,673	309,607	316,923
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	125,024	140,105	133,593
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	153,976	202,247	253,720
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,748	11,288	11,288
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	200,244	256,526	218,941
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	96,511	108,620	90,768
Undist. Expend. - Central Services	11-000-251-XXX	167,974	149,090	186,646
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	600,051	557,308	692,583
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	485,900	492,797	468,605
Personal Services - Employee Benefits	11-XXX-XXX-2XX	897,231	918,747	1,162,821
Undistributed Expenditures-Food Services	11-000-310-930	27,974	28,303	17,474
Total Undistributed Expenditures		5,773,592	6,098,813	6,413,145
Interest Earned On Maintenance Reserve	10-606	0	0	60
Total General Current Expense		8,095,279	8,458,874	8,807,545
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	5,260	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,245	1,245	1,245
Interest Deposit To Capital Reserve	10-604	0	0	65
Total Capital Outlay		6,505	1,245	1,310
General Fund Grand Total		8,101,784	8,460,119	8,808,855
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,785	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	95,451	95,451	65,354
Title II	20-XXX-XXX-XXX	7,412	7,412	5,000
Title III	20-XXX-XXX-XXX	3,536	3,536	2,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	91,182	91,182	63,000
Total Federal Projects	20-XXX-XXX-XXX	197,581	197,581	135,354
Total Special Revenue Funds		203,366	197,581	135,354
Total Expenditures/Appropriations		8,305,150	8,657,700	8,944,209
Total Expenditures Net of Transfers		8,305,150	8,657,700	8,944,209

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	277,566	289,376	276,374	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	428,978	428,978	428,978	429,043
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	317,197	317,197	317,197	17,257
--Legal Reserve	729,075	522,147	63,072	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	\$17,269	\$17,490	\$18,288	\$17,780	\$18,424
Total Classroom Instruction	\$9,919	\$9,667	\$9,816	\$9,528	\$9,554
Classroom-Salaries and Benefits	\$9,490	\$9,275	\$9,478	\$9,114	\$8,869
Classroom-General Supplies and Textbooks	\$348	\$244	\$233	\$213	\$569
Classroom-Purchased Services	\$81	\$148	\$105	\$201	\$117
Total Support Services	\$3,613	\$3,588	\$4,235	\$4,146	\$4,406
Support Services-Salaries and Benefits	\$1,180	\$1,165	\$1,367	\$1,356	\$1,739
Total Administrative Costs	\$1,878	\$1,861	\$1,971	\$1,923	\$1,913
Administration Salaries and Benefits	\$1,477	\$1,480	\$1,573	\$1,248	\$1,525
Total Operations and Maintenance of Plant	\$1,662	\$2,194	\$2,061	\$1,983	\$2,384
Operations and Maintenance-Salaries and Benefits	\$935	\$985	\$987	\$908	\$1,053
Board Contribution to Food Services	\$91	\$92	\$91	\$90	\$53
Total Extracurricular Costs	\$94	\$75	\$103	\$98	\$101
Total Equipment Costs	\$76	\$17	\$0	\$0	\$0
Legal Costs	\$76	\$49	\$49	\$48	\$46
Employee Benefits as a percentage of salaries*	27.72%	29.22%	32.21%	29.70%	36.08%

*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	South Bergen Jointure Commission - Payroll Services	0
Special Education Services	South Bergen Jointure Commission - OT/PT, Speech Therapy, Evaluations, Tuition	0
Social Worker/Psychologist	South Bergen Jointure Commission - Child Study Team	0
Recycling	Borough of Moonachie	0
Banking	Bergen County Banking Consortium	0
Transportation Services, including Fuel	South Bergen Jointure Commission - Transportation	0
Purchasing	Telephone - Alliance for Competitive Telecommunication (ACT), E-Rate through Educational Consortium for Telecommunications Savings	0
Purchasing	Power/Utilities - Alliance for Competitive Energy Services (ACES)	0
Purchasing	Supplies - Educational Data Services, Middlesex Regional Educational Services Commission	0
Municipal/Public Works	Borough of Moonachie - Garbage Removal, Snow Plowing, Field Mowing	0
Professional Staff Development	South Bergen Jointure Commission - Professional Development Workshops	0
Technology Services	Bergen County Special Services/Technical Schools	0
Insurance Coverages and Benefits	School Alliance Insurance Fund, South Bergen Worker's Compensation Fund	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,857,751
(B) Estimated Net Taxable Valuation (as of 10/01/16)	710,295,696
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1063
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,857,751
(E) Estimated Net Taxable Valuation (as of 10/01/16)	710,295,696
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1063

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,857,751
(H) Estimated Equalized Valuation (as of 10/01/16)	830,195,078
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9465
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,857,751
(K) Estimated Equalized Valuation (as of 10/01/16)	830,195,078
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9465

NAME=James Knipper

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum Director
Base Annual Salary Amount	\$81,900
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	08/01/16
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	13
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,020
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$258
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$2,993
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation 1/260 of salary per day of unused days
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=James Knipper

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=Jonathan Ponds

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$132,500
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	09/01/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,500
Total Bonuses Amount	\$25,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$258
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,740
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement 1/260th per day to max. \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon termination 1/260th per day to max. 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for unused personal or family illness days
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=Jonathan Ponds

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	