

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,829.0	1,858.0	1,949.0
Pupils On Roll Special Ed Full-Time	503.0	477.0	403.0
Pupils On Roll Special Ed Shared-Time	1.0		0.0
Pupils On Roll SUBTOTAL	2,333.0	2,335.0	2,352.0
Pupils in Private School Placements	25.0	18.0	0.0
Pupils Sent to Other Districts Regular	2.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	8.0	8.0	29.0
Pupils Received	3.0	1.0	0.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	33,653,170	34,326,233	35,228,047
Total Tuition	10-1300	156,442	150,000	4,414
Unrestricted Miscellaneous Revenues	10-1XXX	47,716	76,678	15,000
Interest Earned On Capital Reserve Funds	10-1XXX	368	0	0
Subtotal - Revenues From Local Sources		33,857,696	34,552,911	35,247,461
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	124,605	124,605	124,605
Extraordinary Aid	10-3131	678,129	369,125	369,125
Categorical Special Education Aid	10-3132	1,474,759	1,474,759	1,474,759
Equalization Aid	10-3176	333,115	333,115	333,115
Categorical Security Aid	10-3177	66,013	66,013	66,013
Other State Aids	10-3XXX	24,080	46,640	46,640
Subtotal - Revenues From State Sources		2,700,701	2,414,257	2,414,257
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	24,127	43,215	48,675
Subtotal - Revenues From Federal Sources		24,127	43,215	48,675
Budgeted Fund Balance - Operating Budget	10-303	0	200,000	100,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	160,450	0
Adjustment For Prior Year Encumbrances		0	174,682	0
Actual Revenues (Over)/Under Expenditures		1,270,619	0	0
Total Operating Budget		37,853,143	37,545,515	37,810,393
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	9,620	5,950	0
Total Revenues From Local Sources	20-1XXX	9,620	5,950	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	242,629	220,513	0
Total Revenues From State Sources		242,629	220,513	0
Revenues from Federal Sources:				
Title I	20-4411-4416	331,095	287,266	156,980
Title II	20-4451-4455	45,056	38,225	0
Title III	20-4491-4494	7,542	9,416	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	603,867	507,067	519,444
Other	20-4XXX	6,250	0	0
Total Revenues From Federal Sources		993,810	841,974	676,424
Total Grants And Entitlements		1,246,059	1,068,437	676,424
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,113,439	1,115,733	1,119,554
Total Revenues From Local Sources		1,113,439	1,115,733	1,119,554
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	205,795	202,564	200,355
Budgeted Fund Balance	40-303	0	0	7
Total Local Repayment Of Debt		1,319,234	1,318,297	1,319,916
Total Repayment Of Debt		1,319,234	1,318,297	1,319,916
Total Revenues/Sources		40,418,436	39,932,249	39,806,733
Total Revenues/Sources Net of Transfers		40,418,436	39,932,249	39,806,733

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,565,554	10,527,488	9,709,462
Special Education - Instruction	11-2XX-100-XXX	3,867,671	3,567,754	4,880,349
Basic Skills/Remedial - Instruction	11-230-100-XXX	410,311	447,618	453,682
Bilingual Education - Instruction	11-240-100-XXX	125,502	115,689	142,555
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	138,720	122,493	127,468
School-Sponsored Athletics - Instruction	11-402-100-XXX	408,885	454,675	471,761
Summer School	11-422-XXX-XXX	0	159,500	184,276
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,348,076	2,367,861	2,575,180
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	1,637	2,000	10,075
Undist. Expenditures - Health Services	11-000-213-XXX	485,920	503,625	597,698
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	581,909	942,646	593,346
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	967,831	981,412	979,354
Undist. Expenditures - Guidance	11-000-218-XXX	424,991	336,821	387,299
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,904,948	1,353,664	1,747,287
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	318,737	340,361	242,865
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	264,729	277,049	345,999
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	529,623	563,840	538,015
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,420,196	1,258,355	1,284,624
Undist. Expend. - Central Services	11-000-251-XXX	294,208	314,344	305,436
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	319,745	218,535	311,354
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,955,722	2,947,393	3,010,354
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,257,363	1,273,047	1,324,898
Personal Services - Employee Benefits	11-XXX-XXX-2XX	8,079,456	8,209,707	7,586,868
Total Undistributed Expenditures		22,155,091	21,890,660	21,840,652
Total General Current Expense		37,671,734	37,285,877	37,810,205

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	40,821	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	140,588	99,188	188
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	160,450	0
Total Capital Outlay		181,409	259,638	188
General Fund Grand Total		37,853,143	37,545,515	37,810,393
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,620	5,950	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	32,547	28,346	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	52,398	66,888	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	81,989	47,897	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	50,180	42,653	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,473	10,336	0
Other	20-XXX-XXX-XXX	14,042	24,393	0
Total Other State Projects		242,629	220,513	0
Total State Projects	20-XXX-XXX-XXX	242,629	220,513	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	331,095	287,266	156,980
Title II	20-XXX-XXX-XXX	45,056	38,225	0
Title III	20-XXX-XXX-XXX	7,542	9,416	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	603,867	507,067	519,444
Other	20-XXX-XXX-XXX	6,250	0	0
Total Federal Projects	20-XXX-XXX-XXX	993,810	841,974	676,424
Total Special Revenue Funds		1,246,059	1,068,437	676,424
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,319,234	1,318,297	1,319,916
Total Debt Service Funds		1,319,234	1,318,297	1,319,916

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Expenditures/Appropriations		40,418,436	39,932,249	39,806,733
Total Expenditures Net of Transfers		40,418,436	39,932,249	39,806,733

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	1,005,150	453,001	253,001	153,001
--Repayment of Debt	0	7	7	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	160,082	160,450	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	100,000	50,000	50,000	50,000
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	7	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,123	\$14,549	\$14,348	\$14,406	\$14,418
Total Classroom Instruction	\$7,960	\$8,586	\$8,551	\$8,561	\$8,618
Classroom-Salaries and Benefits	\$7,711	\$8,378	\$8,246	\$8,254	\$8,347
Classroom-General Supplies and Textbooks	\$226	\$183	\$208	\$210	\$156
Classroom-Purchased Services	\$23	\$26	\$97	\$97	\$115
Total Support Services	\$1,956	\$2,668	\$2,598	\$2,610	\$2,576
Support Services-Salaries and Benefits	\$1,575	\$2,115	\$2,165	\$2,167	\$1,967
Total Administrative Costs	\$1,459	\$1,415	\$1,297	\$1,322	\$1,319
Administration Salaries and Benefits	\$1,202	\$1,235	\$1,176	\$1,178	\$1,129
Total Operations and Maintenance of Plant	\$1,414	\$1,517	\$1,539	\$1,547	\$1,532
Operations and Maintenance-Salaries and Benefits	\$965	\$972	\$1,059	\$1,060	\$1,011
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$271	\$299	\$311	\$314	\$319
Total Equipment Costs	\$50	\$17	\$0	\$0	\$0
Legal Costs	\$18	\$118	\$34	\$34	\$34
Employee Benefits as a percentage of salaries*	34.41%	35.43%	36.40%	36.68%	33.25%

\*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 2014-15 revised appropriations and the 2015-16 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)
Others	NON PUBLIC NURSING SERVICES-ESSEX COUNTY EDUCATIONAL SERVICES	0
Others	CHAPTER 192/193 SERVICES-ESSEX COUNTY EDUCATIONAL SERVICES COMMISSION	0
Transportation Services, including Fuel	PASSAIC COUNTY EDUCATIONAL SERVICES COMMISSION & HAWTHORNE BOROUGH FOR FUEL	0
Purchasing	EDUCATIONAL CONSORTIUM FOR ERATE	0
Purchasing	MORRIS COUNTY EDUCATIONAL SERVICES COMMISSION	0
Purchasing	ACES FOR GAS AND ELECTRIC	0
Purchasing	EDUCATIONAL DATA SERVICES	0
Purchasing	MIDDLESEX COUNTY EDUCATIONAL SERVICES COMMISSION	0
Municipal/Public Works	FACILITY SHARING WITH THE BOROUGH OF HAWTHORNE	0
Technology Services	BERGEN COUNTY TECHNICAL SCHOOLS	0
Insurance Coverages and Benefits	NORTHERN BERGEN COUNTY SCHOOL BOARD INSURANCE GROUP	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	35,228,047
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,222,857,642
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	2.8808
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	36,347,601
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,222,857,642
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	2.9723
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	35,228,047
(H) Estimated Equalized Valuation (as of 10/01/14)	2,302,932,934
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5297
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	36,347,601
(K) Estimated Equalized Valuation (as of 10/01/14)	2,302,932,934
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.5783
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NAME=GERTRUDE ENGLE

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$125,000
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	07/01/14
End Date of Contract	06/30/15
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,500
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	Not long enough in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not long enough in district
Contractual Post-Employment Benefit Description of Payout of Personal days	Not long enough in district
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=GERTRUDE ENGLE

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=RICHARD SPIRITO

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	07/01/14
End Date of Contract	06/30/15
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,200
Total Bonuses Amount	\$23,625
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	Not enough time in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not enough time in district
Contractual Post-Employment Benefit Description of Payout of Personal days	Not enough time in district
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=RICHARD SPIRITO

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=ROBERT BLANCHARD

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	BUILDING AND GROUNDS
Base Annual Salary Amount	\$98,110
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	07/01/14
End Date of Contract	06/30/15
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	5
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	\$3,250
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	Not enough time in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not enough time in district
Contractual Post-Employment Benefit Description of Payout of Personal days	Not enough time in district
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=ROBERT BLANCHARD

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=ROBERTA MASSEY

CATEGORY	MEASURE
Job Title	Administrative Assistant
Job Title II	
Base Annual Salary Amount	\$76,812
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	6
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	\$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	\$18,032
Contractual Post-Employment Benefit Description of Payout of Sick days	Per district policy
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per district policy
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=ROBERTA MASSEY

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	