

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	781.0	745.0	786.0
Pupils On Roll Special Ed Full-Time	136.0	142.0	142.0
Pupils On Roll SUBTOTAL	917.0	887.0	928.0
Pupils in Private School Placements	3.0	4.0	4.0
Pupils Received	2.0	11.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,806,443	13,403,910	13,671,988
Total Tuition	10-1300	92,292	103,000	27,000
Unrestricted Miscellaneous Revenues	10-1XXX	26,627	3,440	3,440
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		12,925,362	13,510,850	13,702,928
Revenues from Intermediate Sources:				
Restricted Revenues From Intermediate Sources	10-2000	0	0	507,498
Total Revenues From Intermediate Sources		0	0	507,498
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	32,836	32,836	32,836
Extraordinary Aid	10-3131	217,702	0	0
Categorical Special Education Aid	10-3132	458,142	458,142	458,142
Categorical Security Aid	10-3177	20,222	20,222	20,222
Adjustment Aid	10-3178	1	0	0
Other State Aids	10-3XXX	6,252	18,021	18,021
Subtotal - Revenues From State Sources		735,155	529,221	529,221
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	13,798	0	12,077
FEMA Community Development Block Grant	19-4526	11,392	0	0
Subtotal - Revenues From Federal Sources		25,190	0	12,077
Budgeted Fund Balance - Operating Budget	10-303	0	362,755	504,785
Withdrawal From Cap Res-For Local Share	10-307	0	0	542,502
Adjustment For Prior Year Encumbrances		0	44,509	0
Actual Revenues (Over)/Under Expenditures		-97,335	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Operating Budget		13,588,372	14,447,335	15,799,011
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	7,437	5,800	0
Total Revenues From Local Sources	20-1XXX	7,437	5,800	0
Revenues from Federal Sources:				
Title I	20-4411-4416	115,170	106,454	90,486
Title II	20-4451-4455	20,138	20,166	17,141
I.D.E.A. Part B (Handicapped)	20-4420-4429	176,435	229,469	195,049
Total Revenues From Federal Sources		311,743	356,089	302,676
Total Grants And Entitlements		319,180	361,889	302,676
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	220,656	221,060	226,553
Total Revenues From Local Sources		220,656	221,060	226,553
Total Local Repayment Of Debt		220,656	221,060	226,553
Actual Revenues (Over)/Under Expenditures		4,450	0	0
Total Repayment Of Debt		225,106	221,060	226,553
Total Revenues/Sources		14,132,658	15,030,284	16,328,240
Total Revenues/Sources Net of Transfers		14,132,658	15,030,284	16,328,240

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,293,395	4,403,853	4,522,378
Special Education - Instruction	11-2XX-100-XXX	2,048,530	2,263,648	2,395,554
Basic Skills/Remedial - Instruction	11-230-100-XXX	83,242	93,789	222,574
Bilingual Education - Instruction	11-240-100-XXX	87,594	91,633	53,875
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	47,545	44,788	47,116
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	285,287	293,378	257,018
Undist. Expenditures - Health Services	11-000-213-XXX	254,132	241,001	236,192
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	274,508	304,000	299,081
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	234,106	255,055	245,519
Undist. Expenditures - Guidance	11-000-218-XXX	55,662	53,719	56,175
Undist. Expenditures - Child Study Teams	11-000-219-XXX	524,682	455,231	534,766
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	17,895	36,300	27,300
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	118,285	122,822	118,190
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,537	17,900	15,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	413,637	361,935	419,784
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	483,875	478,303	426,986
Undist. Expend. - Central Services	11-000-251-XXX	272,663	263,033	272,579
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	14,035	18,671	18,671
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	937,912	1,051,139	1,027,368
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	447,656	515,823	492,737
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,435,594	2,851,685	2,836,946
Undistributed Expenditures-Food Services	11-000-310-930	14,000	0	0
Total Undistributed Expenditures		6,797,466	7,319,995	7,284,812
Total General Current Expense		13,357,772	14,217,706	14,526,309
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	4,970	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	84,015	20,146	1,070,146
Capital Reserve - Transfer To Capital Projects	12-000-400-931	131,247	0	0
Increase In Capital Reserve	10-604	0	198,335	191,063
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		220,232	218,981	1,261,709
Transfer Of Funds To Charter Schools	10-000-100-56X	10,368	10,648	10,993
General Fund Grand Total		13,588,372	14,447,335	15,799,011
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	7,437	5,800	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	115,170	106,454	90,486
Title II	20-XXX-XXX-XXX	20,138	20,166	17,141
Title III	20-XXX-XXX-XXX	176,435	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	229,469	195,049
Total Federal Projects	20-XXX-XXX-XXX	311,743	356,089	302,676
Total Special Revenue Funds		319,180	361,889	302,676
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	225,106	221,060	226,553
Total Debt Service Funds		225,106	221,060	226,553
Total Expenditures/Appropriations		14,132,658	15,030,284	16,328,240
Total Expenditures Net of Transfers		14,132,658	15,030,284	16,328,240

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	452,509	569,684	287,441	287,441
--Repayment of Debt	4,450	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,047,066	860,756	1,267,591	916,652
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	25,000	125,000	125,000	125,000
--Legal Reserve	582,909	793,297	504,785	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	202,409	202,409	202,409	202,409
Repayment of Debt:				
--Restricted for Repayment of Debt	0	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	\$13,601	\$13,938	\$14,894	\$15,134	\$14,861
Total Classroom Instruction	\$8,168	\$9,056	\$9,713	\$10,024	\$9,940
Classroom-Salaries and Benefits	\$7,736	\$8,704	\$9,279	\$9,578	\$9,490
Classroom-General Supplies and Textbooks	\$268	\$197	\$247	\$225	\$257
Classroom-Purchased Services	\$164	\$156	\$187	\$221	\$194
Total Support Services	\$2,851	\$2,015	\$2,226	\$2,079	\$2,048
Support Services-Salaries and Benefits	\$2,541	\$1,712	\$1,833	\$1,680	\$1,719
Total Administrative Costs	\$1,383	\$1,579	\$1,524	\$1,567	\$1,515
Administration Salaries and Benefits	\$1,198	\$1,268	\$1,290	\$1,257	\$1,251
Total Operations and Maintenance of Plant	\$1,103	\$1,178	\$1,333	\$1,364	\$1,266
Operations and Maintenance-Salaries and Benefits	\$651	\$666	\$736	\$744	\$689
Board Contribution to Food Services	\$13	\$15	\$0	\$0	\$0
Total Extracurricular Costs	\$58	\$66	\$66	\$66	\$66
Total Equipment Costs	\$75	\$5	\$0	\$0	\$0
Legal Costs	\$42	\$81	\$50	\$50	\$79
Employee Benefits as a percentage of salaries*	27.38%	27.29%	31.43%	31.42%	29.81%

\*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.

Item	Line Number	Source	Amount	Explanation
1	140	Pre School Program	27,000	Parent paid tuition
1	3005	General Fund	94,907	New line for teacher payouts, moved from benefits
1	3080	General fund	51,000	Additional chrome books, wireless access points.
1	45000	General Fund	134,000	Move Superintendent salary back to 230, no split with 240
1	47000	General fund	112,745	Plan for full time BA, replace interim
1	71140	General Fund	50,000	Contribution to district's unemployment account needed.



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Contracts with Passaic County Ed Services for Interim Business Administrator	0
Food Services	Food service operation satellited with Passaic Valley Regional High School	0
Others	Special education tuition programs offered to other LEAs	0
Transportation Services, including Fuel	District uses Passaic County Ed Services Commission for special education transportation	0
Transportation Services, including Fuel	Gasoline for district vehicles procured from Little Falls Township	0
Transportation Services, including Fuel	Special education transportation coordinate with Essex Regional Ed Services	0
Purchasing	ACES for electricity purchases	0
Purchasing	Educational Data Services consortium for purchase of school supplies	0
Municipal/Public Works	Little Falls Township provides salt in parking lots for snow removal	0
Technology Services	Contract with Passaic County Ed Services for technology services	0
Insurance Coverages and Benefits	Participates in pool with NJSBAIG	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,537,949
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,486,752,900
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9106
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,673,215
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,486,752,900
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9197
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,537,949
(H) Estimated Equalized Valuation (as of 10/01/14)	1,645,284,642
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8228
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,673,215
(K) Estimated Equalized Valuation (as of 10/01/14)	1,645,284,642
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.8311
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NAME=Margaret Duca

CATEGORY	MEASURE
Job Title	Other
Job Title II	Other
Base Annual Salary Amount	\$79,700
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	200
Contracted Number of Annual Vacation Days	0
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	23
Description of Other Contracted Non-Working Days	Holidays, school breaks
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout on sick days.
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout on vacation days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout on personal 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=Margaret Duca

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=Michael Leary

CATEGORY	MEASURE
Job Title	Other
Job Title II	Interim BA
Base Annual Salary Amount	\$72,100
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	11/03/14
End Date of Contract	06/30/15
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	\$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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal 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=Michael Leary

	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=Sherri Glassman

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	Psychologist
Base Annual Salary Amount	\$123,120
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	23
Description of Other Contracted Non-Working Days	Holidays, school breaks
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout for sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal 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=Sherri Glassman

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=Thomas Bisigano

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor
Base Annual Salary Amount	\$89,533
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	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$456
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	\$10,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout at retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal 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=Thomas Bisigano

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=William Petrick

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
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	08/22/11
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	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,337
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	\$6,135
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout for sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum amount
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal 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=William Petrick

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	