

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	967.0	959.0	957.0
Pupils On Roll Special Ed Full-Time	147.0	147.0	144.0
Pupils On Roll SUBTOTAL	1,114.0	1,106.0	1,101.0
Pupils in Private School Placements	9.0	4.0	4.0
Pupils Sent to Other Districts Regular		1.0	0.0
Pupils Sent to Other Districts Special Ed	3.0	1.0	4.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,110,079	14,392,280	14,759,245
Unrestricted Miscellaneous Revenues	10-1XXX	233,873	190,000	190,000
Subtotal - Revenues From Local Sources		14,343,952	14,582,280	14,949,245
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	17,240	17,240	17,240
Extraordinary Aid	10-3131	121,676	100,000	100,000
Categorical Special Education Aid	10-3132	661,107	661,107	661,107
Categorical Security Aid	10-3177	57,350	57,350	57,350
Other State Aids	10-3XXX	86,597	98,416	98,416
Subtotal - Revenues From State Sources		943,970	934,113	934,113
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	3,708	17,077	20,129
Subtotal - Revenues From Federal Sources		3,708	17,077	20,129
Budgeted Fund Balance - Operating Budget	10-303	441,884	269,473	223,796
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	275,000	250,000	250,000
Transfers From Other Funds	10-5200	128	0	0
Actual Revenues (Over)/Under Expenditures		-223,873	0	0
Total Operating Budget		15,784,769	16,052,943	16,377,283
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	290,110	307,219	261,136
Title II	20-4451-4455	17,455	18,236	15,501
I.D.E.A. Part B (Handicapped)	20-4420-4429	267,946	275,851	234,473

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Federal Sources		575,511	601,306	511,110
Total Grants And Entitlements		575,511	601,306	511,110
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	519,918	519,792	518,852
Total Revenues From Local Sources		519,918	519,792	518,852
Total Local Repayment Of Debt		519,918	519,792	518,852
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		519,919	519,792	518,852
Total Revenues/Sources		16,880,199	17,174,041	17,407,245
Total Revenues/Sources Net of Transfers		16,880,199	17,174,041	17,407,245

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,810,781	5,048,505	5,223,503
Special Education - Instruction	11-2XX-100-XXX	1,637,345	1,679,521	1,606,280
Basic Skills/Remedial - Instruction	11-230-100-XXX	11,035	54,171	167,138
Bilingual Education - Instruction	11-240-100-XXX	120,449	64,283	65,570
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	490,192	495,778	421,625
Undist. Expenditures - Health Services	11-000-213-XXX	219,890	239,088	236,716
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	553,852	599,746	601,444
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	62,439	82,047	87,510
Undist. Expenditures - Guidance	11-000-218-XXX	227,022	231,111	228,395
Undist. Expenditures - Child Study Teams	11-000-219-XXX	408,222	432,553	430,698
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	138,497	150,892	147,569
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	260,556	280,653	284,358
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	610	12,000	28,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	374,587	453,873	437,343
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	626,025	688,786	637,960
Undist. Expend. - Central Services	11-000-251-XXX	363,630	387,333	376,550
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	10,899	18,950	13,150
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,382,491	1,425,105	1,468,298
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	434,262	525,960	529,160
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,600,316	2,785,999	2,950,280
Total Undistributed Expenditures		8,153,490	8,809,874	8,879,056
Total General Current Expense		14,733,100	15,656,354	15,941,547
Capital Expenditures:				
Equipment	12-XXX-XXX-730	87,986	7,345	6,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	286,284	39,244	289,244

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	275,000	250,000	0
Increase In Capital Reserve	10-604	350,000	0	0
Total Capital Outlay		999,270	296,589	295,244
Transfer Of Funds To Charter Schools	10-000-100-56X	52,399	100,000	140,492
General Fund Grand Total		15,784,769	16,052,943	16,377,283
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	290,110	307,219	261,136
Title II	20-XXX-XXX-XXX	17,455	18,236	15,501
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	267,946	275,851	234,473
Total Federal Projects	20-XXX-XXX-XXX	575,511	601,306	511,110
Total Special Revenue Funds		575,511	601,306	511,110
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	519,919	519,792	518,852
Total Debt Service Funds		519,919	519,792	518,852
Total Expenditures/Appropriations		16,880,199	17,174,041	17,407,245
Total Expenditures Net of Transfers		16,880,199	17,174,041	17,407,245

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	460,614	341,372	308,695	262,085
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	525,001	600,001	350,001	100,001
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	512,751	413,982	177,186	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	1	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	\$11,806	\$12,310	\$13,254	\$13,365	\$13,766
Total Classroom Instruction	\$7,151	\$7,405	\$7,999	\$7,919	\$8,299
Classroom-Salaries and Benefits	\$6,804	\$7,032	\$7,561	\$7,475	\$7,883
Classroom-General Supplies and Textbooks	\$291	\$330	\$375	\$380	\$329
Classroom-Purchased Services	\$56	\$43	\$63	\$63	\$87
Total Support Services	\$1,815	\$1,990	\$2,192	\$2,208	\$2,243
Support Services-Salaries and Benefits	\$1,395	\$1,473	\$1,589	\$1,595	\$1,590
Total Administrative Costs	\$1,474	\$1,501	\$1,580	\$1,740	\$1,660
Administration Salaries and Benefits	\$1,241	\$1,257	\$1,300	\$1,458	\$1,368
Total Operations and Maintenance of Plant	\$1,359	\$1,407	\$1,476	\$1,492	\$1,556
Operations and Maintenance-Salaries and Benefits	\$725	\$799	\$850	\$853	\$903
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$114	\$78	\$5	\$7	\$6
Legal Costs	\$49	\$60	\$64	\$64	\$64
Employee Benefits as a percentage of salaries*	26.53%	28.02%	28.78%	28.69%	29.89%

*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)
Special Education Services	Occupational and physical therapy personnel through Passaic County Educational Services Commission	0
Recycling	Garbage pickup and recycling by the municipality	0
Transportation Services, including Fuel	Special education bus routes through Passaic County Educational Services Commission	0
Purchasing	Purchases through Ed-Data, State of NJ, MRESC purchasing cooperative	0
Municipal/Public Works	Purchase fuel for trucks through municipality	0
Municipal/Public Works	Gyms, fields, recreation with municipality	0
Municipal/Public Works	Geese control services	0
Technology Services	Technology personnel through Passaic County Educational Services Commission	0
Insurance Coverages and Benefits	Participate in insurance pool with other school districts for Health Benefits with State Employee Health Benefits Plan	0
Insurance Coverages and Benefits	Participate in insurance pool with other districts for property insurance through School Alliance Insurance fund	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,759,245
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,691,394,907
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.8726
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,278,097
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,691,394,907
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9033

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,759,245
(H) Estimated Equalized Valuation (as of 10/01/14)	1,713,484,050
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8614
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,278,097
(K) Estimated Equalized Valuation (as of 10/01/14)	1,713,484,050
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.8916

NAME=John DiGiovachino

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director CST
Base Annual Salary Amount	\$107,712
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	4
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	\$300
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=John DiGiovachino

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=Michele Pillari

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	07/01/14
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$12,000
Total Bonuses Amount	\$21,750
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$500
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Michele Pillari

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 DiFluri

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$138,119
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	4
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	\$3,000
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	\$5,500
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of accumulated sick days at retirement
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=Thomas DiFluri

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	