

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,064.0	1,106.0	1,190.0
On Roll Special Ed Full-Time	129.0	129.0	128.0
On Roll Subtotal	1,193.0	1,235.0	1,318.0
In Private School Placements	3.0	1.0	1.0
Sent to Other Districts Special Ed		1.0	1.0
Received	28.0	27.0	27.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	15,106,738	15,408,873	15,717,050
	Total Tuition	10-1300	769,231	619,836	569,360
	Unrestricted Miscellaneous Revenues	10-1XXX	139,627	166,962	166,221
	Interest Earned on Maintenance Reserve	10-1XXX	50	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	550	550	550
	Total Revenues from Local Sources		16,016,196	16,196,271	16,453,231
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	3,005	19,622	19,622
	Extraordinary Aid	10-3131	311,107	130,000	130,000
	Categorical Special Education Aid	10-3132	406,566	1,011,024	1,011,024
	Equalization Aid	10-3176	265,812	156,586	1,018,367
	Categorical Security Aid	10-3177	19,965	91,647	91,647
	Under Adequacy Aid	10-3180	23,482	0	0
	PARCC Readiness Aid	10-3181	11,260	0	0
	Per Pupil Growth Aid	10-3182	11,260	0	0
	Professional Learning Community Aid	10-3183	11,400	0	0
	Other State Aids	10-3XXX	2,030	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,425	0	0
	Total Revenues from State Sources		1,067,312	1,408,879	2,270,660
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	575,000	500,000	500,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	100,000	452,000	364,075
	Withdrawal from Maintenance Reserve	10-310	34,137	0	0
	Adjustment for Prior Year Encumbrances		0	8,725	0
	Actual Revenues (Over)/Under Expenditures		-426,579	0	0
General Fund Revenues	Total Operating Budget		17,366,066	18,565,875	19,587,966
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	6,394	0	0
	Total Revenues from Local Sources	20-1XXX	6,394	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	596,827	762,895	762,895
	Total Revenues from State Sources		596,827	762,895	762,895

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	75,845	81,300	65,040
	Title II	20-4451-4455	22,399	19,689	15,751
	Title III	20-4491-4494	21,793	35,582	28,465
	Title IV	20-4471-4474	8,967	11,032	8,825
	I.D.E.A. Part B (Handicapped)	20-4420-4429	332,003	399,952	319,961
	Total Revenues from Federal Sources			461,007	547,555
Special Revenue Fund Revenues	Total Grants and Entitlements		1,064,228	1,310,450	1,200,937
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,197,136	1,200,358	1,200,316
	Total Revenues from Local Sources		1,197,136	1,200,358	1,200,316
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	209,954	212,442	216,384
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,407,090	1,412,800	1,416,700
	Actual Revenues (Over)/Under Expenditures		2,223	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,409,313	1,412,800	1,416,700
All Fund Revenues	Total Revenues/Sources		19,839,607	21,289,125	22,205,603
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		19,839,607	21,289,125	22,205,603

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,602,953	5,518,550	5,941,728
	Special Education-Instruction	11-2XX-100-XXX	2,399,263	2,730,773	2,748,268
	Basic Skills/Remedial-Instruction	11-230-100-XXX	363,831	371,595	424,955
	Bilingual Education-Instruction	11-240-100-XXX	198,469	186,555	186,981
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	24,600	26,269
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	191,772	144,810	162,913
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,212	14,755	14,755
	Undistributed Expenditures-Health Services	11-000-213-XXX	191,748	196,156	221,347
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	248,269	262,734	218,347
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	266,034	222,199	242,354
	Undistributed Expenditures-Guidance	11-000-218-XXX	158,520	162,039	170,016
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	493,675	512,663	587,305
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	127,829	112,014	186,466
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	255,107	263,342	274,748
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	54,721	76,286	89,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	479,045	489,405	492,245
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	757,164	750,109	815,188
	Undistributed Expenditures-Central Services	11-000-251-XXX	340,509	352,144	355,161
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	16,743	18,187	18,186
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,251,658	1,299,543	1,433,567
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	107,282	102,925	112,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,607,677	4,187,945	4,482,009
	Total Undistributed Expenditures			8,561,965	9,167,256
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	50	50	50
General Fund Current Expenses	Total General Current Expense		17,126,531	17,999,379	19,203,858

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	113,438	204,863	71,983
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	352,000	311,575
	Increase In Capital Reserve	10-604	116,464	0	0
	Interest Deposit to Capital Reserve	10-604	550	550	550
	Total Capital Outlay		230,452	557,413	384,108
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	9,083	9,083	0
	General Fund Grand Total		17,366,066	18,565,875	19,587,966
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,394	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	45,620	42,720	42,720
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	56,188	110,441	110,441
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	295,412	322,685	322,685
	Nonpublic Nursing Services	20-XXX-XXX-XXX	85,340	84,099	84,099
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	30,766	28,800	28,800
	Nonpublic Security Aid	20-XXX-XXX-XXX	83,501	174,150	174,150
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	596,827	762,895	762,895
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	75,845	81,300	65,040
	Title II	20-XXX-XXX-XXX	22,399	19,689	15,751
	Title III	20-XXX-XXX-XXX	21,793	35,582	28,465
	Title IV	20-XXX-XXX-XXX	8,967	11,032	8,825
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	332,003	399,952	319,961
	Total Federal Projects	20-XXX-XXX-XXX	461,007	547,555	438,042
Special Revenue Fund Expenses	Total Special Revenue Funds		1,064,228	1,310,450	1,200,937
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,409,313	1,412,800	1,416,700
	Total Debt Service Funds		1,409,313	1,412,800	1,416,700
All Fund Expenses	Total Expenditures/Appropriations		19,839,607	21,289,125	22,205,603
Expenses Net of Transfers	Total Expenditures Net of Transfers		19,839,607	21,289,125	22,205,603

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	750,227	767,241	679,866	316,341
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	110,000	75,913	75,963	76,013
	Legal Reserve	1,075,000	1,000,000	500,000	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	496,486	528,117	371,143	371,143
	Repayment of Debt	2,223	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,376	\$14,036	\$14,043	\$14,374	\$14,362
Total Classroom Instruction	\$9,607	\$9,189	\$9,213	\$9,463	\$9,366
Classroom-Salaries and Benefits	\$9,213	\$8,579	\$8,777	\$8,996	\$8,838
Classroom-General Supplies and Textbooks	\$227	\$396	\$199	\$229	\$208
Classroom-Purchased Services	\$167	\$214	\$237	\$238	\$320
Total Support Services	\$1,434	\$1,938	\$1,910	\$1,934	\$2,018
Support Services-Salaries and Benefits	\$1,254	\$1,795	\$1,801	\$1,768	\$1,903
Total Administrative Costs	\$1,302	\$1,685	\$1,665	\$1,698	\$1,668
Administration Salaries and Benefits	\$1,114	\$1,495	\$1,497	\$1,522	\$1,505
Total Operations and Maintenance of Plant	\$1,031	\$1,212	\$1,218	\$1,241	\$1,271
Operations and Maintenance-Salaries and Benefits	\$548	\$703	\$720	\$727	\$703
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$27	\$27	\$27
Total Equipment Costs	\$3	\$0	\$0	\$0	\$0
Legal Costs	\$20	\$14	\$20	\$20	\$19
Employee Benefits as a percentage of salaries*	29.38%	31.30%	35.62%	34.98%	35.34%

*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 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 2018-19 revised appropriations and the 2019-20 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Borough of River Edge - Use & Maintenance of Fields & Snow Removal	0
Purchasing	Educational Data Services	0
	Borough of River Edge - Purchase of Gasoline	0
	Middlesex Regional - Equipment and Supplies	0
	ACES - Cooperative Purchase of Gas & Electric	0
	NESBIG Insurance Fund	0
Special Education Services	Region V Special Education Services & Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
River Edge	(A) General Fund School Levy	15,717,050
	(D) Total School Levy	16,917,366
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,459,042,122
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,841,954,797
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0772
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1595
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8533
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9184

Employee Contract List for District

Name	Category	Measure
Louise Napolitano	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$146,575
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	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	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$3,665
	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	Per diem rate upon separation/Max. \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Louise Napolitano	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Stanley Stevens	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings & Grounds
	Base Annual Salary Amount	\$85,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	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	12
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Stanley Stevens	Total Allowances Amount	\$1,200
	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	Per diem rate upon separation/Max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$500
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Clothing allowance
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Tova Ben Dov	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$195,993
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Tova Ben Dov	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	28
	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	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$6,600
	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	Eligible for payout at per diem up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
Tova Ben Dov	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported