

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	745.0	740.0	737.0
Pupils On Roll Special Ed Full-Time	142.0	152.0	152.0
Pupils On Roll SUBTOTAL	887.0	892.0	889.0
Pupils in Private School Placements	4.0	4.0	5.0
Pupils Sent to Other Districts Regular	0.0	1.0	0.0
Pupils Received	11.0		0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,403,910	13,671,988	13,945,428
Total Tuition	10-1300	84,299	27,000	27,000
Unrestricted Miscellaneous Revenues	10-1XXX	55,850	3,440	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		13,544,059	13,702,928	13,972,928
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	32,836	32,836	39,581
Extraordinary Aid	10-3131	101,433	0	0
Categorical Special Education Aid	10-3132	458,142	458,142	450,207
Categorical Security Aid	10-3177	20,222	20,222	23,895
Adjustment Aid	10-3178	1	1	1
Parcc Readiness Aid	10-3181		9,010	9,010
Per Pupil Growth Aid	10-3182		9,010	9,010
Professional Learning Community Aid	10-3183		0	8,790
Other State Aids	10-3XXX	23,228	0	0
Subtotal - Revenues From State Sources		635,862	529,221	540,494
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	47,178	12,077	15,584
Subtotal - Revenues From Federal Sources		47,178	12,077	15,584
Budgeted Fund Balance - Operating Budget	10-303	0	653,826	385,723
Withdrawal From Cap Res-For Local Share	10-307	0	542,502	0
Actual Revenues (Over)/Under Expenditures		-104,378	0	0
Total Operating Budget		14,122,721	15,440,554	14,914,729
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Other Revenue From Local Sources	20-1XXX	6,786	11,795	0
Total Revenues From Local Sources	20-1XXX	6,786	11,795	0
Revenues from Federal Sources:				
Title I	20-4411-4416	94,144	109,042	98,329
Title II	20-4451-4455	208,528	39,978	19,812
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	213,391	206,389
Total Revenues From Federal Sources		302,672	362,411	324,530
Total Grants And Entitlements		309,458	374,206	324,530
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	221,060	226,553	282,988
Total Revenues From Local Sources		221,060	226,553	282,988
Total Local Repayment Of Debt		221,060	226,553	282,988
Total Repayment Of Debt		221,060	226,553	282,988
Total Revenues/Sources		14,653,239	16,041,313	15,522,247
Total Revenues/Sources Net of Transfers		14,653,239	16,041,313	15,522,247

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,332,517	4,493,998	4,926,112
Special Education - Instruction	11-2XX-100-XXX	2,189,024	2,428,340	2,098,143
Basic Skills/Remedial - Instruction	11-230-100-XXX	86,923	181,459	174,890
Bilingual Education - Instruction	11-240-100-XXX	18,412	53,875	43,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	35,131	47,116	49,616
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	160,444	203,714	316,693
Undist. Expenditures - Health Services	11-000-213-XXX	240,666	234,692	245,735
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	290,636	309,784	250,648
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	240,228	245,519	231,739
Undist. Expenditures - Guidance	11-000-218-XXX	57,377	56,175	57,845
Undist. Expenditures - Child Study Teams	11-000-219-XXX	513,792	533,163	531,080
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	10,219	27,300	82,300
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	113,707	118,190	161,233
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,024	15,500	12,400
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	371,198	487,579	412,313
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	471,136	469,686	467,860
Undist. Expend. - Central Services	11-000-251-XXX	274,235	314,526	310,083
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	18,992	5,849	3,600
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	969,833	1,036,682	1,045,122
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	426,117	492,737	504,512
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,548,316	2,885,680	2,926,560
Undistributed Expenditures-Food Services	11-000-310-930	13,000	0	0
Total Undistributed Expenditures		6,728,920	7,436,776	7,559,723
Total General Current Expense		13,390,927	14,641,564	14,851,484
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	20,146	20,146	20,146
Capital Reserve - Transfer To Capital Projects	12-000-400-931	701,000	542,504	0
Increase In Capital Reserve	10-604	0	191,063	0
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		721,146	754,213	20,646
Transfer Of Funds To Charter Schools	10-000-100-56X	10,648	44,777	42,599
General Fund Grand Total		14,122,721	15,440,554	14,914,729
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,786	11,795	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	94,144	109,042	98,329
Title II	20-XXX-XXX-XXX	0	39,978	19,812
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	208,528	213,391	206,389
Total Federal Projects	20-XXX-XXX-XXX	302,672	362,411	324,530
Total Special Revenue Funds		309,458	374,206	324,530
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	221,060	226,553	282,988
Total Debt Service Funds		221,060	226,553	282,988
Total Expenditures/Appropriations		14,653,239	16,041,313	15,522,247
Total Expenditures Net of Transfers		14,653,239	16,041,313	15,522,247

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	495,441	405,736	256,695	256,695
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	860,756	1,040,591	689,652	690,152
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	125,000	125,000	125,000	125,000
--Legal Reserve	867,540	890,508	385,723	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	202,409	202,409	202,409	202,409
--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	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,938	\$14,313	\$14,861	\$15,686	\$15,836
Total Classroom Instruction	\$9,056	\$9,383	\$9,940	\$10,368	\$10,492
Classroom-Salaries and Benefits	\$8,704	\$9,007	\$9,490	\$9,852	\$9,854
Classroom-General Supplies and Textbooks	\$197	\$174	\$257	\$267	\$335
Classroom-Purchased Services	\$156	\$203	\$194	\$249	\$302
Total Support Services	\$2,015	\$2,022	\$2,048	\$2,151	\$2,229
Support Services-Salaries and Benefits	\$1,712	\$1,701	\$1,719	\$1,796	\$1,973
Total Administrative Costs	\$1,579	\$1,517	\$1,515	\$1,740	\$1,672
Administration Salaries and Benefits	\$1,268	\$1,145	\$1,251	\$1,302	\$1,413
Total Operations and Maintenance of Plant	\$1,178	\$1,242	\$1,266	\$1,331	\$1,343
Operations and Maintenance-Salaries and Benefits	\$666	\$729	\$689	\$707	\$709
Board Contribution to Food Services	\$15	\$14	\$0	\$0	\$0
Total Extracurricular Costs	\$66	\$50	\$66	\$69	\$73
Total Equipment Costs	\$5	\$0	\$0	\$0	\$0
Legal Costs	\$81	\$68	\$79	\$76	\$54
Employee Benefits as a percentage of salaries*	27.29%	28.57%	29.81%	30.63%	30.48%

*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 2015-16 revised appropriations and the 2016-17 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	Special Education tuition programs offered to other LEAs	0
Transportation Services, including Fuel	Agreement with Passaic County Educational Services for Special Education Transportation	0
Transportation Services, including Fuel	Agreement with Essex County Educational Services for Special Educations Transportation	0
Transportation Services, including Fuel	Gasoline for district vehicles procured from Little Falls Township	0
Purchasing	ACES for electricity purchases	0
Purchasing	Hunterdon and Middlesex County Educational Services for Cooperative Bidding Services	0
Purchasing	Educational Data Services for purchase of School Supplies	0
Municipal/Public Works	Little Falls Township for salting of the schools parking lots	0
Technology Services	Passaic County Educational Services for Technology Services	0
Insurance Coverages and Benefits	Participates in pool with NJISBAIG	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,808,708
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,482,747,500
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.9313
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,155,957
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,482,747,500
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.9547

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,808,708
(H) Estimated Equalized Valuation (as of 10/01/15)	1,632,550,117
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8458
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,155,957
(K) Estimated Equalized Valuation (as of 10/01/15)	1,632,550,117
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.8671

NAME=Carol Delsandro

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$110,000
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	10/01/15
End Date of Contract	06/30/16
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	\$1,165
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	\$21,346
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout
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=Carol Delsandro

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=Margaret Duca

CATEGORY	MEASURE
Job Title	Other
Job Title II	Occupational Therapist
Base Annual Salary Amount	\$80,285
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	184
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	and 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)	\$786
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 of sick days
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=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=Sherri Glassman

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	
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	07/01/15
End Date of Contract	06/30/16
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=Tracey Marinelli

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	07/01/15
End Date of Contract	06/30/18
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	\$2,350
Total Bonuses Amount	\$21,735
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	\$23,365
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at retirement
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=Tracey Marinelli

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	