

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	959.0	934.0	934.0
Pupils On Roll Special Ed Full-Time	147.0	158.0	162.0
Pupils On Roll SUBTOTAL	1,106.0	1,092.0	1,096.0
Pupils in Private School Placements	4.0	3.0	0.0
Pupils Sent to Other Districts Regular	1.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	1.0	2.0	1.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,392,280	14,759,245	15,175,650
Unrestricted Miscellaneous Revenues	10-1XXX	216,450	190,000	56,000
Subtotal - Revenues From Local Sources		14,608,730	14,949,245	15,231,650
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	17,240	17,240	22,263
Extraordinary Aid	10-3131	79,421	100,000	80,000
Categorical Special Education Aid	10-3132	661,107	661,107	656,863
Categorical Security Aid	10-3177	57,350	57,350	65,855
Under Adequacy Aid	10-3180		0	75,596
Parcc Readiness Aid	10-3181		0	11,410
Per Pupil Growth Aid	10-3182		0	11,410
Professional Learning Community Aid	10-3183		0	10,900
Other State Aids	10-3XXX	108,508	98,416	0
Subtotal - Revenues From State Sources		923,626	934,113	934,297
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	9,751	20,129	22,325
ARRA/SEMI Revenue	10-4210	781	0	0
Subtotal - Revenues From Federal Sources		10,532	20,129	22,325
Budgeted Fund Balance - Operating Budget	10-303	0	233,796	237,153
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	218,367	250,000	0
Actual Revenues (Over)/Under Expenditures		-24,339	0	0
Total Operating Budget		15,736,916	16,387,283	16,425,425
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	307,112	303,537	303,537
Title II	20-4451-4455	18,236	17,718	17,718
Title III	20-4491-4494	0	12,031	12,031
I.D.E.A. Part B (Handicapped)	20-4420-4429	275,851	234,473	234,473
Total Revenues From Federal Sources		601,199	567,759	567,759
Total Grants And Entitlements		601,199	567,759	567,759
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	519,792	518,852	541,769
Total Revenues From Local Sources		519,792	518,852	541,769
Withdrawal From Debt Service Reserve	40-313	0	0	1
Total Local Repayment Of Debt		519,792	518,852	541,770
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		519,791	518,852	541,770
Total Revenues/Sources		16,857,906	17,473,894	17,534,954
Total Revenues/Sources Net of Transfers		16,857,906	17,473,894	17,534,954

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,965,680	5,030,641	4,784,718
Special Education - Instruction	11-2XX-100-XXX	1,782,590	1,617,342	1,880,449
Basic Skills/Remedial - Instruction	11-230-100-XXX	72,960	167,138	414,867
Bilingual Education - Instruction	11-240-100-XXX	71,404	66,270	98,640
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	169,538	366,475	183,655
Undist. Expenditures - Health Services	11-000-213-XXX	225,569	236,716	260,142
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	572,696	621,444	592,068
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	23,981	87,510	59,879
Undist. Expenditures - Guidance	11-000-218-XXX	226,019	226,295	246,228
Undist. Expenditures - Child Study Teams	11-000-219-XXX	401,915	430,698	436,640
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	146,707	150,669	151,278
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	241,866	283,058	293,714
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	17,842	50,000	32,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	378,681	480,343	441,175
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	622,575	700,960	640,579
Undist. Expend. - Central Services	11-000-251-XXX	366,853	415,750	385,633
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	16,171	13,150	13,150
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,474,218	1,482,198	1,562,531
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	472,874	533,360	538,810
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,666,492	2,988,280	3,244,025
Total Undistributed Expenditures		8,023,997	9,066,906	9,081,507
Total General Current Expense		14,916,631	15,948,297	16,260,181
Capital Expenditures:				
Equipment	12-XXX-XXX-730	50,221	9,250	6,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	39,244	289,244	39,244

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	218,367	0	0
Increase In Capital Reserve	10-604	375,000	0	0
Total Capital Outlay		682,832	298,494	45,244
Transfer Of Funds To Charter Schools	10-000-100-56X	137,453	140,492	120,000
General Fund Grand Total		15,736,916	16,387,283	16,425,425
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	307,112	303,537	303,537
Title II	20-XXX-XXX-XXX	18,236	17,718	17,718
Title III	20-XXX-XXX-XXX	0	12,031	12,031
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	275,851	234,473	234,473
Total Federal Projects	20-XXX-XXX-XXX	601,199	567,759	567,759
Total Special Revenue Funds		601,199	567,759	567,759
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	519,791	518,852	541,770
Total Debt Service Funds		519,791	518,852	541,770
Total Expenditures/Appropriations		16,857,906	17,473,894	17,534,954
Total Expenditures Net of Transfers		16,857,906	17,473,894	17,534,954

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	341,372	365,354	308,744	308,744
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	600,001	756,634	506,634	506,634
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	413,982	414,339	237,153	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	1	1	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	\$12,310	\$13,091	\$13,766	\$13,882	\$14,281
Total Classroom Instruction	\$7,405	\$7,966	\$8,299	\$8,135	\$8,591
Classroom-Salaries and Benefits	\$7,032	\$7,431	\$7,883	\$7,717	\$8,254
Classroom-General Supplies and Textbooks	\$330	\$489	\$329	\$301	\$221
Classroom-Purchased Services	\$43	\$46	\$87	\$118	\$115
Total Support Services	\$1,990	\$2,017	\$2,243	\$2,318	\$2,314
Support Services-Salaries and Benefits	\$1,473	\$1,420	\$1,590	\$1,696	\$1,698
Total Administrative Costs	\$1,501	\$1,565	\$1,660	\$1,844	\$1,702
Administration Salaries and Benefits	\$1,257	\$1,333	\$1,368	\$1,550	\$1,413
Total Operations and Maintenance of Plant	\$1,407	\$1,536	\$1,556	\$1,578	\$1,667
Operations and Maintenance-Salaries and Benefits	\$799	\$831	\$903	\$909	\$956
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$78	\$46	\$6	\$9	\$6
Legal Costs	\$60	\$32	\$64	\$65	\$64
Employee Benefits as a percentage of salaries*	28.02%	28.43%	29.89%	30.14%	31.83%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Rent from before and after care program	17,389	Rent
2	300	E Rate Reimbursement	38,611	E Rate reimbursement

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	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
Transportation Services, including Fuel	Fuel purchased through municipality	0
Purchasing	Purchases through Ed-Data, State of NJ, MRESC purchasing cooperative	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 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 school districts for property insurance through School Alliance Insurance Fund	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	15,175,650
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,643,975,196
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.9231
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,717,419
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,643,975,196
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.9561

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	15,175,650
(H) Estimated Equalized Valuation (as of 10/01/15)	1,724,271,639
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8801
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,717,419
(K) Estimated Equalized Valuation (as of 10/01/15)	1,724,271,639
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.9115

NAME=Carmela Triglia

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of C & I
Base Annual Salary Amount	\$93,000
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	06/30/16
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)	\$112
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	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=Carmela Triglia

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=James Grochowski

CATEGORY	MEASURE
Job Title	Other
Job Title II	Behaviorist
Base Annual Salary Amount	\$85,800
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	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	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=James Grochowski

	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	\$9,500
Total Bonuses Amount	\$21,750
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$20
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	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=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=Sheryl Centrelli

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of CST
Base Annual Salary Amount	\$94,500
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	180
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	\$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	\$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=Sheryl Centrelli

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	board Secretary
Base Annual Salary Amount	\$140,882
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	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	\$1,500
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	\$5,500
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=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	
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Additional Comment 1	
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