

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	2,007.0	2,196.0	2,295.0
On Roll Regular Shared-Time	240.0	327.0	403.0
On Roll Regular Accred. Adult H.S.	356.0	220.0	0.0
On Roll Special Ed Full-Time	181.0	194.0	195.0
On Roll Special Ed Shared-Time	105.0	95.0	0.0
On Roll Subtotal	2,889.0	3,032.0	2,893.0
In Post-Secondary Full Time	877.0	861.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	27,060,000	28,560,000	30,060,000
Tuition From LEAs	10-1310	944,955	0	0
Other Tuition	10-1320-1340	0	200,000	225,000
Unrestricted Miscellaneous Revenues	10-1XXX	1,382,814	77,502	0
Subtotal - Revenues From Local Sources		29,387,769	28,837,502	30,285,000
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	150,846	150,846	818,768
Categorical Special Education Aid	10-3132	1,494,362	1,494,362	1,494,362
Equalization Aid	10-3176	19,323,431	19,323,431	19,412,696
Categorical Security Aid	10-3177	172,099	172,099	632,290
Adjustment Aid	10-3178	0	1	0
Parcc Readiness Aid	10-3181	21,310	21,310	0
Per Pupil Growth Aid	10-3182	21,310	21,310	0
Professional Learning Community Aid	10-3183	20,820	20,820	0
Subtotal - Revenues From State Sources		21,204,178	21,204,179	22,358,116
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	25,737	5,083
Subtotal - Revenues From Federal Sources		0	25,737	5,083
Actual Revenues (Over)/Under Expenditures		3,326,654	0	0
Total Operating Budget		53,918,601	50,067,418	52,648,199
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	931,601	698,700	805,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title II	20-4451-4455	53,621	36,610	102,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	575,405	424,775	370,000
Vocational Education	20-4430	781,311	545,650	562,000
Adult Basic Education	20-4440	957,073	0	0
Other	20-4XXX	2,183,006	0	0
Total Revenues From Federal Sources		5,482,017	1,705,735	1,839,000
Total Grants And Entitlements		5,482,017	1,705,735	1,839,000
Total Revenues/Sources		59,400,618	51,773,153	54,487,199
Total Revenues/Sources Net of Transfers		59,400,618	51,773,153	54,487,199

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	11,550,695	10,130,000	10,880,000
Vocational Programs	11-3XX-100-XXX	6,121,259	5,335,000	5,247,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	541,671	250,000	400,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	109,875	30,000	20,000
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	275,050	245,000	283,000
Undist. Expenditures - Health Services	11-000-213-XXX	268,323	326,000	353,000
Undist. Expenditures - Guidance	11-000-218-XXX	1,591,391	1,637,000	1,765,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	940,184	846,000	933,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	130,843	140,000	67,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	881,132	781,000	921,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	525	0	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	2,167,971	1,738,000	1,678,000
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	865,372	920,000	1,530,000
Undist. Expend. - Central Services	11-000-251-XXX	1,407,601	1,080,000	1,355,000
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	209,568	130,000	130,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	6,419,171	5,213,000	5,342,000
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	3,669,468	2,705,000	2,620,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	10,482,685	13,210,000	14,065,000
Undistributed Expenditures-Food Services	11-000-310-930	300,434	0	0
Total Undistributed Expenditures		29,609,718	28,971,000	31,042,000
Total General Current Expense		47,933,218	44,716,000	47,589,000
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,778	3,778	3,778
Total Capital Outlay		3,778	3,778	3,778
Post-Secondary Programs - Instruction	13-330-100-XXX	376,655	430,000	480,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Post-Secondary Programs	13-330-X00-XXX	376,655	430,000	480,000
Special Schools:				
Accred. Eve./Adult H.S./Post-Grad.:				
Accred. Eve./Adult H.S./Post-Grad.-Inst.	13-601-100-XXX	3,892,775	3,230,000	3,189,421
Accred Eve/Adult H S/Post-Grad.-Supp.Ser.	13-601-200-XXX	1,712,175	1,687,640	1,386,000
Total Accred. Eve./Adult H.S./Post-Grad.	13-601-X00-XXX	5,604,950	4,917,640	4,575,421
Total Special Schools	13-XXX-XXX-XXX	5,981,605	5,347,640	5,055,421
General Fund Grand Total		53,918,601	50,067,418	52,648,199
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	931,601	698,700	805,000
Title II	20-XXX-XXX-XXX	53,621	36,610	102,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	575,405	424,775	370,000
Vocational Education	20-XXX-XXX-XXX	781,311	545,650	562,000
Adult Education	20-XXX-XXX-XXX	957,073	0	0
Other	20-XXX-XXX-XXX	2,183,006	0	0
Total Federal Projects	20-XXX-XXX-XXX	5,482,017	1,705,735	1,839,000
Total Special Revenue Funds		5,482,017	1,705,735	1,839,000
Total Expenditures/Appropriations		59,400,618	51,773,153	54,487,199
Total Expenditures Net of Transfers		59,400,618	51,773,153	54,487,199

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	2,316,116	290,085	290,085	290,085
Unrestricted	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	1,150,498	0	0	0
Restricted for General Operating Budget	Tuition Reserve		0		
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,734	\$17,245	\$17,471	\$12,258	\$16,884
Total Classroom Instruction	\$9,937	\$8,861	\$9,083	\$6,373	\$8,589
Classroom-Salaries and Benefits	\$9,623	\$8,631	\$8,871	\$6,224	\$8,407
Classroom-General Supplies and Textbooks	\$241	\$153	\$156	\$110	\$137
Classroom-Purchased Services	\$73	\$77	\$56	\$39	\$45
Total Support Services	\$2,526	\$2,016	\$2,285	\$1,603	\$2,248
Support Services-Salaries and Benefits	\$2,495	\$1,997	\$2,265	\$1,589	\$2,231
Total Administrative Costs	\$2,227	\$2,148	\$2,070	\$1,452	\$2,303
Administration Salaries and Benefits	\$1,725	\$1,607	\$1,676	\$1,176	\$1,951
Total Operations and Maintenance of Plant	\$3,239	\$2,803	\$2,518	\$1,766	\$2,353
Operations and Maintenance-Salaries and Benefits	\$1,579	\$1,475	\$1,298	\$911	\$1,282
Board Contribution to Food Services	\$312	\$116	\$0	\$0	\$0
Total Extracurricular Costs	\$233	\$321	\$157	\$110	\$216
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$53	\$43	\$72	\$51	\$65
Employee Benefits as a percentage of salaries*	27.48%	28.02%	40.11%	40.11%	40.39%

*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 2017-18 revised appropriations and the 2018-19 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)
Transportation Services, including Fuel	Maintenance and repair of school vehicles and municipal vehicles in North Bergen, West New York and Guttenberg	0
Transportation Services, including Fuel	Busing of special needs students for several Hudson County school districts	0

Name=Frank Gargiulo

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$237,469
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	07/01/17
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	35
Contracted Number of Annual Sick Days	37
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	29
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$4,202
Total Bonuses Amount	\$71,217
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$24,000
Total Contractual Post-Employment Benefit Amount	\$203,255
Contractual Post-Employment Benefit Description of Payout of Sick days	Banked sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Accumulated vacation days
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

Name=Frank Gargiulo

Category	Measure
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

Name=Joseph Muniz

Category	Measure
Job Title	Board Secretary
Job Title II	None Reported
Base Annual Salary Amount	\$171,291
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	35
Contracted Number of Annual Sick Days	37
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	29
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,400
Total Bonuses Amount	\$22,268
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$9,000
Total Contractual Post-Employment Benefit Amount	\$163,527
Contractual Post-Employment Benefit Description of Payout of Sick days	Accumulated sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Accumulated vacation days
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

Name=Joseph Muniz

Category	Measure
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

Name=Joseph Sirangelo

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director - Research & Pla
Base Annual Salary Amount	\$222,279
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	35
Contracted Number of Annual Sick Days	37
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	29
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$4,100
Total Bonuses Amount	\$33,342
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$13,000
Total Contractual Post-Employment Benefit Amount	\$261,523
Contractual Post-Employment Benefit Description of Payout of Sick days	Banked sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Accumulated vacation days
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

Name=Joseph Sirangelo

Category	Measure
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

Name=Nicholas Fargo

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$197,553
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	35
Contracted Number of Annual Sick Days	37
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	29
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,660
Total Bonuses Amount	\$29,633
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$13,000
Total Contractual Post-Employment Benefit Amount	\$59,856
Contractual Post-Employment Benefit Description of Payout of Sick days	Banked sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Accumulated vacation days
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

Name=Nicholas Fargo

Category	Measure
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