

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,022	1,025	1,070
Pupils On Roll - Special Full-Time	133	118	119
Pupils On Roll - Special Shared-Time	1	3	0
Subtotal - Pupils On Roll	1,156	1,146	1,189
Private School Placements	17	22	22
Pupils Sent to Other Dists-Spec Ed Prog	33	34	39
Pupils Received	101	94	98

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,111,839	15,141,775	15,444,610
Total Tuition	10-1300	1,249,073	1,226,045	1,675,060
Rents And Royalties	10-1910	0	252,400	166,000
Unrestricted Miscellaneous Revenues	10-1XXX	202,048	21,000	21,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,572	1,000	200
Subtotal - Revenues From Local Sources		15,564,532	16,642,220	17,306,870
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	29,256	32,013	32,013
Extraordinary Aid	10-3131	150,770	223,000	0
Categorical Special Education Aid	10-3132	661,792	663,039	663,039
Equalization Aid	10-3176	45,057	42,210	42,210
Categorical Security Aid	10-3177	20,135	18,978	18,978
Other State Aids	10-3XXX	0	0	21,880
Subtotal - Revenues From State Sources		907,010	979,240	778,120
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	549,655	579,538
Adjustment For Prior Year Encumbrances		0	49,073	0
Actual Revenues (Over)/Under Expenditures		386,236	0	0
Total Operating Budget		16,857,778	18,220,188	18,664,528
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	8,152	11,265	3,000
Total Revenues From Local Sources	20-1XXX	8,152	11,265	3,000
Revenues from Federal Sources:				
Title I	20-4411-4416	70,372	55,311	43,400
Title II	20-4451-4455	17,712	16,999	12,160

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title III	20-4491-4494	3,135	3,348	2,675
I.D.E.A. Part B (Handicapped)	20-4420-4429	257,204	234,643	200,000
Total Revenues From Federal Sources		348,423	310,301	258,235
Total Grants And Entitlements		356,575	321,566	261,235
Repayment of Debt:				
Transfers From Other Funds	40-5200	275,006	310,000	320,000
Other Financing Sources	40-5xxx	14,974	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	205,103	144,562	123,370
Total Revenues From Local Sources		205,103	144,562	123,370
Withdrawal From Debt Service Reserve	40-313	0	337	14,980
Total Local Repayment Of Debt		495,083	454,899	458,350
Actual Revenues (Over)/Under Expenditures		-13,804	0	0
Total Repayment Of Debt		481,279	454,899	458,350
Total Revenues/Sources		17,695,632	18,996,653	19,384,113
Total Revenues/Sources Net of Transfers		17,695,632	18,996,653	19,384,113

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,683,582	5,081,429	5,092,691
Special Education - Instruction	11-2XX-100-XXX	828,960	994,641	1,081,850
Basic Skills/Remedial - Instruction	11-230-100-XXX	150,866	51,497	52,440
Bilingual Education - Instruction	11-240-100-XXX	51,392	33,360	48,450
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	80,091	79,640	86,800
School-Sponsored Athletics - Instruction	11-402-100-XXX	306,863	310,966	329,924
Before/After School Programs	11-421-XXX-XXX	0	0	118,400
Other Instructional Programs - Instruction	11-4XX-100-XXX	979	1,200	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,872,922	3,163,118	2,941,703
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	4,500	4,500
Undist. Expenditures - Health Services	11-000-213-XXX	127,874	188,420	195,360
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	466,967	545,985	562,085
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	65,979	123,100	150,200
Undist. Expenditures - Guidance	11-000-218-XXX	378,945	380,350	398,965
Undist. Expenditures - Child Study Teams	11-000-219-XXX	395,610	398,375	425,898
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	92,102	19,508	17,300
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	173,990	228,242	196,795
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	30,734	10,110	37,510
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	447,064	581,135	497,185
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	811,400	861,730	862,510
Undist. Expend. - Central Services	11-000-251-XXX	299,876	326,980	319,455
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	130,488	159,954	163,492
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,410,859	1,587,195	1,699,242
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	562,065	566,905	601,304
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,098,515	2,362,762	2,646,255
Total Undistributed Expenditures		10,365,390	11,508,369	11,719,759

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total General Current Expense		16,468,123	18,061,102	18,530,314
Capital Expenditures:				
Equipment	12-XXX-XXX-730	659,697	66,025	36,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	29,575	29,575	29,575
Interest Deposit To Capital Reserve	10-604	1,572	1,000	200
Total Capital Outlay		690,844	96,600	65,775
Transfer Of Funds To Charter Schools	10-000-100-56X	36,897	62,486	68,439
General Fund Grand Total		17,195,864	18,220,188	18,664,528
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	8,152	11,265	3,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	70,372	55,311	43,400
Title II	20-XXX-XXX-XXX	17,712	16,999	12,160
Title III	20-XXX-XXX-XXX	3,135	3,348	2,675
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	257,204	234,643	200,000
Total Federal Projects	20-XXX-XXX-XXX	348,423	310,301	258,235
Total Special Revenue Funds		356,575	321,566	261,235
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	481,279	454,899	458,350
Total Debt Service Funds		481,279	454,899	458,350
Total Expenditures/Appropriations		18,033,718	18,996,653	19,384,113
Total Expenditures Net of Transfers		18,033,718	18,996,653	19,384,113

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	605,573	451,080	347,689	347,689
--Repayment of Debt	1,513	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	331,949	37,981	38,981	39,181
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	913,045	1,025,802	579,538	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	100,000	100,000	100,000	100,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	15,317	14,980	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$10,860	\$11,462	\$12,307	\$12,588	\$12,669
Total Classroom Instruction	\$6,012	\$6,163	\$6,521	\$6,683	\$6,809
Classroom-Salaries and Benefits	\$5,631	\$5,745	\$6,020	\$6,264	\$6,399
Classroom-General Supplies and Textbooks	\$292	\$277	\$380	\$345	\$300
Classroom-Purchased Services	\$89	\$142	\$121	\$75	\$110
Total Support Services	\$1,547	\$1,728	\$1,880	\$1,897	\$1,920
Support Services-Salaries and Benefits	\$1,073	\$1,035	\$1,164	\$1,130	\$1,087
Total Administrative Costs	\$1,559	\$1,769	\$1,868	\$2,024	\$1,883
Administration Salaries and Benefits	\$1,214	\$1,433	\$1,497	\$1,620	\$1,485
Total Operations and Maintenance of Plant	\$1,326	\$1,397	\$1,591	\$1,569	\$1,627
Operations and Maintenance-Salaries and Benefits	\$760	\$791	\$849	\$863	\$868
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$410	\$398	\$439	\$408	\$423
Total Equipment Costs	\$38	\$580	\$0	\$58	\$30
Legal Costs	\$39	\$39	\$34	\$35	\$42
Employee Benefits as a percentage of salaries*	24.22%	24.66%	28.99%	25.45%	28.11%

*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 2013-14 revised appropriations and the 2014-15 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.

Item	Line Number	Source	Amount	Explanation
1	740	WoodRidge Education Foundation	3000.00	Anticipated grants from Wood Ridge Education Foundation.
1	500	State of New Jersey	21880.00	PARCC Readiness Aid and Per Pupil Growth Aid
1	300	Various	21000.00	E Rate funding

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Special Education Services	Membership in South Bergen Jointure Commission which allows the pooling of costs for speech, physical therapy, occupational therapy and transition counseling for special education students.	0.00
Banking	Member of the Bergen County Banking Consortium.	0.00
Others	Co-op sports programs with Hasbrouck Heights.	0.00
Transportation Services, including Fuel	Membership in South Bergen Jointure Commission which allows for the pooling of transportation costs.	0.00
Purchasing	Membership in the Middlesex Regional Education Services Commission for co-op purchasing.	0.00
Purchasing	Membership in the Hunterdon County Educational Services Commission for co-op purchasing.	0.00
Purchasing	Agreement with Education Data Services for bidding services with other school districts on the purchase of supplies and varied services.	0.00
Purchasing	Agreement with ACES for natural gas and electric purchases.	0.00
Municipal/Public Works	Agreement with th Borough of Wood-Ridge to share services in the following areas: landscaping, snow removal, use of fuel pumps at no charge for gasoline use of facilities for recreation programs, use of school bus for recreation programs and use of reverse 911 system for Borough emergency announcements.	0.00
Insurance Coverages and Benefits	Member of SOBER and SAIF which allows the district to pool with other school districts in an effort to maintain/control insurance costs.	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	15,293,192
(B) Estimated Net Taxable Valuation (as of 10/01/13)	790,504,507
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.9346
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,427,158
(E) Estimated Net Taxable Valuation (as of 10/01/13)	790,504,507
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.9516

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	15,293,192
(H) Estimated Equalized Valuation (as of 10/01/13)	1,169,809,159
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3073
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,427,158
(K) Estimated Equalized Valuation (as of 10/01/13)	1,169,809,159
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.3188

NAME=Dr Scott Hughes

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$104,095
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	22
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	0
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	8206
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	7000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$30 per day maximum of \$7,000 upon retirement
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Dr Scott Hughes

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=Joseph C Luongo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
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	06/07/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
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

NAME=Joseph C Luongo

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	1245
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	N/A
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
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=Peter Catania

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Education Facilities Mgr
Base Annual Salary Amount	\$75,347
Full-Time Equivalent (FTE)	1.0

NAME=Peter Catania

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	240
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	600
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	422
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	7000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$30 per day maximum of \$7,000 upon retirement
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
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	

NAME=Peter Catania

CATEGORY	MEASURE
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 J Perez

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$122,400
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	2000
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Thomas J Perez

CATEGORY	MEASURE
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum amount payable upon retirement
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
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	