

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,186.0	1,232.0	1,191.0
On Roll Special Ed Full-Time	208.0	218.0	325.0
On Roll Subtotal	1,394.0	1,450.0	1,516.0
In Private School Placements	3.0	5.0	0.0
Sent to Other Districts Regular	442.0	477.0	525.0
Sent to Other Districts Special Ed	108.0	105.0	18.0
Received		1.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,839,499	16,189,722	16,594,466
Other Local Governmental Units - Unrestricted	10-12XX	0	50,000	50,000
Total Tuition	10-1300	7,400	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	11,073	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	100
Subtotal - Revenues From Local Sources		14,857,972	16,239,722	16,644,566
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	35,012	35,012	159,545
Extraordinary Aid	10-3131	260,026	0	0
Categorical Special Education Aid	10-3132	965,114	965,114	1,165,555
Equalization Aid	10-3176	5,866,847	5,866,847	7,078,912
Categorical Security Aid	10-3177	131,131	131,131	721,266
Under Adequacy Aid	10-3180	428,905	428,905	0
Parcc Readiness Aid	10-3181	17,310	17,310	0
Per Pupil Growth Aid	10-3182	17,310	17,310	0
Professional Learning Community Aid	10-3183	17,040	17,040	0
Host District Support Aid	10-3184	0	7	0
Other State Aids	10-3XXX	104,160	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	0	12,000	0
Subtotal - Revenues From State Sources		7,842,855	7,490,676	9,125,278
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	60,589	54,530	60,386
Subtotal - Revenues From Federal Sources		60,589	54,530	60,386
Budgeted Fund Balance - Operating Budget	10-303	523,304	389,859	170,359
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	400,000	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	200,000	0
Adjustment For Prior Year Encumbrances		0	812,646	0
Actual Revenues (Over)/Under Expenditures		-847,500	0	0
Total Operating Budget		22,837,220	25,187,433	26,000,589
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	7,991	0	0
Total Revenues From Local Sources	20-1XXX	7,991	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	132	132	263
Preschool Education Aid	20-3218	99,357	99,620	124,908
Other Restricted Entitlements	20-32XX	254,669	266,695	266,695
Total Revenues From State Sources		354,158	366,447	391,866
Revenues from Federal Sources:				
Title I	20-4411-4416	727,794	830,654	664,523
Title II	20-4451-4455	45,860	102,092	81,674
Title III	20-4491-4494	23,155	45,880	36,704
I.D.E.A. Part B (Handicapped)	20-4420-4429	395,903	402,420	329,524
Total Revenues From Federal Sources		1,192,712	1,381,046	1,112,425
Total Grants And Entitlements		1,554,861	1,747,493	1,504,291
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	81,757	82,300	82,300
Total Revenues From Local Sources		81,757	82,300	82,300
Total Local Repayment Of Debt		81,757	82,300	82,300
Actual Revenues (Over)/Under Expenditures		-1	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Repayment Of Debt		81,756	82,300	82,300
Total Revenues/Sources		24,473,837	27,017,226	27,587,180
Total Revenues/Sources Net of Transfers		24,473,837	27,017,226	27,587,180

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,737,298	4,173,934	4,017,951
Special Education - Instruction	11-2XX-100-XXX	1,561,466	1,708,540	1,582,860
Basic Skills/Remedial - Instruction	11-230-100-XXX	372,205	351,788	359,647
Bilingual Education - Instruction	11-240-100-XXX	507,357	591,155	649,889
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,679	22,315	22,315
School-Sponsored Athletics - Instruction	11-402-100-XXX	20,852	22,580	22,580
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	8,847,632	9,720,389	10,477,998
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	156,790	170,859	169,058
Undist. Expenditures - Health Services	11-000-213-XXX	198,923	225,931	213,654
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	507,011	531,592	434,325
Undist. Expenditures - Guidance	11-000-218-XXX	53,840	65,045	53,750
Undist. Expenditures - Child Study Teams	11-000-219-XXX	398,687	460,619	452,726
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	52,195	59,249	56,650
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	1,000	1,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	430,584	533,925	404,852
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	658,583	601,602	623,593
Undist. Expend. - Central Services	11-000-251-XXX	446,157	365,980	426,842
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	116,082	122,214
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,561,677	1,685,332	1,608,576
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	491,627	454,579	469,771
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,783,648	3,318,437	3,823,700
Undistributed Expenditures-Food Services	11-000-310-930	2,500	0	0
Total Undistributed Expenditures		16,589,854	18,310,621	19,338,709
Total General Current Expense		22,808,711	25,180,933	25,993,951
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	0	100
Total Capital Outlay		0	0	100
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	22,000	0	0
Total Summer School	13-422-X00-XXX	22,000	0	0
Total Special Schools	13-XXX-XXX-XXX	22,000	0	0
Transfer Of Funds To Charter Schools	10-000-100-56X	6,509	6,500	6,538
General Fund Grand Total		22,837,220	25,187,433	26,000,589
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	7,991	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	59,799	60,062	99,649
Support Services	20-218-200-XXX	39,690	39,690	25,522
Total Preschool Education Aid	20-218-XXX-XXX	99,489	99,752	125,171
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	18,202	18,334	18,334
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	141,721	136,605	136,605
Nonpublic Handicapped Services	20-XXX-XXX-XXX	44,223	63,956	63,956
Nonpublic Nursing Services	20-XXX-XXX-XXX	26,661	32,000	32,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,197	15,800	15,800
Nonpublic Security Aid	20-XXX-XXX-XXX	15,665	0	0
Total Other State Projects		254,669	266,695	266,695
Total State Projects	20-XXX-XXX-XXX	354,158	366,447	391,866
Federal Projects:				
Title I	20-XXX-XXX-XXX	727,794	830,654	664,523
Title II	20-XXX-XXX-XXX	45,860	102,092	81,674
Title III	20-XXX-XXX-XXX	23,155	45,880	36,704

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	395,903	402,420	329,524
Total Federal Projects	20-XXX-XXX-XXX	1,192,712	1,381,046	1,112,425
Total Special Revenue Funds		1,554,861	1,747,493	1,504,291
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	81,756	82,300	82,300
Total Debt Service Funds		81,756	82,300	82,300
Total Expenditures/Appropriations		24,473,837	27,017,226	27,587,180
Total Expenditures Net of Transfers		24,473,837	27,017,226	27,587,180

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	948,117	752,640	657,855	487,496
Unrestricted	Repayment of Debt	0	1	0	0
Restricted for General Operating Budget	Capital Reserve	42,300	42,300	42,300	42,400
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	431,707	286,074	0	0
Restricted for General Operating Budget	Tuition Reserve	600,000	200,000	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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	\$9,820	\$9,727	\$9,858	\$10,482	\$10,075
Total Classroom Instruction	\$5,653	\$5,744	\$5,665	\$6,179	\$6,027
Classroom-Salaries and Benefits	\$5,291	\$5,446	\$5,353	\$5,866	\$5,739
Classroom-General Supplies and Textbooks	\$246	\$229	\$187	\$188	\$176
Classroom-Purchased Services	\$117	\$69	\$125	\$126	\$112
Total Support Services	\$1,325	\$1,249	\$1,209	\$1,347	\$1,215
Support Services-Salaries and Benefits	\$1,108	\$1,053	\$1,118	\$1,153	\$1,030
Total Administrative Costs	\$1,549	\$1,383	\$1,530	\$1,458	\$1,435
Administration Salaries and Benefits	\$1,257	\$1,210	\$1,302	\$1,226	\$1,275
Total Operations and Maintenance of Plant	\$1,210	\$1,267	\$1,260	\$1,306	\$1,202
Operations and Maintenance-Salaries and Benefits	\$664	\$630	\$571	\$589	\$502
Board Contribution to Food Services	\$3	\$2	\$0	\$0	\$0
Total Extracurricular Costs	\$36	\$38	\$41	\$40	\$40
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$39	\$35	\$31	\$31	\$30
Employee Benefits as a percentage of salaries*	28.63%	30.50%	35.48%	33.00%	39.35%

*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)
Special Education Services	District sends students to various to Cliffside Park	0
Special Education Services	District sends students to Ridgefield Special Services	0
Special Education Services	District sends students to Leonia Special Services	0

ID=Fairview Borough

Category	Amount
(A) General Fund School Levy	16,392,094
(D) Total School Levy	16,474,394
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,037,158,906
(H) Estimated Equalized Valuation (as of 10/01/17)	1,346,112,238
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5805
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5884
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2177
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2238

Name=Dr. David Sleppin

Category	Measure
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$155,000
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	06/30/21
Contracted Number of Annual Work Days	261
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	17
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,548
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	The number of sick days eligible for cash payout shall be capped at 200, but in a total gross amount not to exceed \$15,000.00
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout on Vacation Days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout on Personnel Days

Name=Dr. David Sleppin

Category	Measure
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
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	No merit pay is currently negotiated
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=John M Bussanich

Category	Measure
Job Title	Board Secretary
Job Title II	N/A
Base Annual Salary Amount	\$117,300
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	261
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	2
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	17
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,600
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	The number of sick days eligible for cash payout shall be capped at 200, but in a total gross amount not to exceed \$15,000.00
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A

Name=John M Bussanich

Category	Measure
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
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	No Merit Pay for Employee
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Rita Juliano

Category	Measure
Job Title	Secretary
Job Title II	N/A
Base Annual Salary Amount	\$77,783
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	06/30/20
Contracted Number of Annual Work Days	261
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	11
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	17
Description of Other Contracted Non-Working Days	Dist off days
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$15,720
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day that is capped at 200 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	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=Rita Juliano

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	No Merit Pay for Employee
Additional Comment 2	None Reported
Additional Comment 3	None Reported