

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	2,274.0	2,297.0	2,315.0
Pupils On Roll Regular Shared-Time		1.0	1.0
Pupils On Roll Special Ed Full-Time	224.0	204.0	198.0
Pupils On Roll SUBTOTAL	2,498.0	2,502.0	2,514.0
Pupils in Private School Placements	32.0	30.0	32.0
Pupils Sent to Other Districts Special Ed	28.0	37.0	39.0
Pupils Received		1.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	35,738,844	36,632,314	38,204,351
Unrestricted Miscellaneous Revenues	10-1XXX	44,078	10,001	10,000
Subtotal - Revenues From Local Sources		35,782,922	36,642,315	38,214,351
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	33,967	33,967	33,967
Extraordinary Aid	10-3131	602,265	0	200,000
Categorical Special Education Aid	10-3132	1,481,725	1,481,725	1,481,725
Equalization Aid	10-3176	844,984	844,984	844,984
Categorical Security Aid	10-3177	38,134	38,134	38,134
Other State Aids	10-3XXX	1,075	50,110	50,110
Subtotal - Revenues From State Sources		3,002,150	2,448,920	2,648,920
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	23,789
Subtotal - Revenues From Federal Sources		0	0	23,789
Budgeted Fund Balance - Operating Budget	10-303	0	614,371	441,294
Withdrawal From Cap Res-For Local Share	10-307	0	250,000	300,000
Adjustment For Prior Year Encumbrances		0	90,500	0
Actual Revenues (Over)/Under Expenditures		805,065	0	0
Total Operating Budget		39,590,137	40,046,106	41,628,354
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	34,152	0	0
Total Revenues From Local Sources	20-1XXX	34,152	0	0
Revenues from State Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Other Restricted Entitlements	20-32XX	192,496	259,417	259,417
Total Revenues From State Sources		192,496	259,417	259,417
Revenues from Federal Sources:				
Title I	20-4411-4416	22,228	0	0
Title II	20-4451-4455	45,352	82,600	82,600
Title III	20-4491-4494	21,144	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	515,207	395,800	410,000
Total Revenues From Federal Sources		603,931	478,400	492,600
Total Grants And Entitlements		830,579	737,817	752,017
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,523,262	1,524,450	1,485,889
Total Revenues From Local Sources		1,523,262	1,524,450	1,485,889
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		1,523,262	1,524,450	1,485,890
Actual Revenues (Over)/Under Expenditures		9,013	0	0
Total Repayment Of Debt		1,532,275	1,524,450	1,485,890
Total Revenues/Sources		41,952,991	42,308,373	43,866,261
Total Revenues/Sources Net of Transfers		41,952,991	42,308,373	43,866,261

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	13,197,156	15,443,651	15,878,162
Special Education - Instruction	11-2XX-100-XXX	2,992,757	1,415,683	1,418,581
Basic Skills/Remedial - Instruction	11-230-100-XXX	364,046	366,756	380,257
Bilingual Education - Instruction	11-240-100-XXX	58,998	65,351	67,629
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	181,926	254,051	256,732
School-Sponsored Athletics - Instruction	11-402-100-XXX	533,451	589,268	602,026
Summer School	11-422-XXX-XXX	38,600	55,000	52,000
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	95,701	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,547,316	3,644,602	4,164,341
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	59,377	61,007	63,001
Undist. Expenditures - Health Services	11-000-213-XXX	407,804	479,740	487,950
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	232,503	242,006	248,544
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	477,024	424,082	641,734
Undist. Expenditures - Guidance	11-000-218-XXX	857,887	877,236	889,504
Undist. Expenditures - Child Study Teams	11-000-219-XXX	776,916	833,660	814,938
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	7,979	28,000	20,350
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	675,456	699,219	646,886
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	23,464	28,000	6,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	624,471	707,826	653,679
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,723,655	1,765,125	1,812,774
Undist. Expend. - Central Services	11-000-251-XXX	627,599	634,410	639,949
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	235,560	277,756	255,147
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,916,400	3,662,991	3,729,773
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,133,944	973,026	1,104,119
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,924,408	5,669,769	6,064,038
Undistributed Expenditures-Food Services	11-000-310-930	13,260	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Undistributed Expenditures		20,265,023	21,008,455	22,243,327
Total General Current Expense		37,727,658	39,198,215	40,898,714
Capital Expenditures:				
Equipment	12-XXX-XXX-730	280,461	99,212	74,300
Facilities Acquisition And Const. Serv.	12-000-400-XXX	964,601	498,679	355,340
Capital Reserve - Transfer To Capital Projects	12-000-400-931	617,417	250,000	300,000
Total Capital Outlay		1,862,479	847,891	729,640
General Fund Grand Total		39,590,137	40,046,106	41,628,354
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	34,152	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	26,903	29,000	29,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	47,245	90,000	90,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	68,613	89,000	89,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	39,835	40,000	40,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,900	11,417	11,417
Total Other State Projects		192,496	259,417	259,417
Total State Projects	20-XXX-XXX-XXX	192,496	259,417	259,417
Federal Projects:				
Title I	20-XXX-XXX-XXX	22,228	0	0
Title II	20-XXX-XXX-XXX	45,352	82,600	82,600
Title III	20-XXX-XXX-XXX	21,144	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	515,207	395,800	410,000
Total Federal Projects	20-XXX-XXX-XXX	603,931	478,400	492,600
Total Special Revenue Funds		830,579	737,817	752,017
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,532,275	1,524,450	1,485,890

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Debt Service Funds		1,532,275	1,524,450	1,485,890
Total Expenditures/Appropriations		41,952,991	42,308,373	43,866,261
Total Expenditures Net of Transfers		41,952,991	42,308,373	43,866,261

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	1,546,315	1,593,803	791,538	691,538
--Repayment of Debt	9,014	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	250,000	550,000	300,000	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	891,331	755,665	341,294	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,372	\$13,268	\$13,617	\$13,824	\$14,176
Total Classroom Instruction	\$8,249	\$8,054	\$8,420	\$8,453	\$8,699
Classroom-Salaries and Benefits	\$7,595	\$7,605	\$7,914	\$7,956	\$8,164
Classroom-General Supplies and Textbooks	\$474	\$279	\$310	\$265	\$249
Classroom-Purchased Services	\$180	\$170	\$196	\$233	\$286
Total Support Services	\$1,680	\$1,660	\$1,754	\$1,757	\$1,819
Support Services-Salaries and Benefits	\$1,480	\$1,415	\$1,513	\$1,512	\$1,510
Total Administrative Costs	\$1,536	\$1,504	\$1,500	\$1,596	\$1,595
Administration Salaries and Benefits	\$1,196	\$1,228	\$1,199	\$1,271	\$1,298
Total Operations and Maintenance of Plant	\$1,550	\$1,691	\$1,574	\$1,598	\$1,628
Operations and Maintenance-Salaries and Benefits	\$680	\$681	\$690	\$700	\$725
Board Contribution to Food Services	\$5	\$5	\$0	\$0	\$0
Total Extracurricular Costs	\$334	\$331	\$348	\$398	\$406
Total Equipment Costs	\$34	\$113	\$24	\$40	\$30
Legal Costs	\$15	\$10	\$18	\$19	\$16
Employee Benefits as a percentage of salaries*	22.26%	21.19%	23.59%	23.60%	24.73%

*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 2014-15 revised appropriations and the 2015-16 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	The district works with the South Bergen Jointure Commission to transport out-of-district students.	0
Purchasing	The BOE participates in a telecommunications pool with other school districts for long distance and internet services.	0
Purchasing	The BOE participates in an energy purchasing pool for the procurement of natural gas and electricity.	0
Purchasing	The BOE participates in a cooperative purchasing organization for the procurement of instructional supplies at competitive prices.	0
Municipal/Public Works	The district's central office staff operate out of space provided by the Borough of Rutherford, free of rent and utility charges.	0
Municipal/Public Works	The Borough provides trash removal services free of charge to the district.	0
Municipal/Public Works	The Borough provides all tree maintenance and removal services free of charge to the district.	0
Municipal/Public Works	The BOE and Borough share snow removal and other equipment free of charge.	0
Municipal/Public Works	The BOE and Borough share labor for plumbing, electrical and motor vehicle repairs.	0
Municipal/Public Works	The BOE and Borough share athletic facilities, without charge, including the use of school gymnasiums for community recreation programs and the use of Borough fields for school athletic programs.	0
Insurance Coverages and Benefits	The BOE participates in an insurance pool with other school districts in order to share risk and reduce premiums for workers' compensation and property and casualty coverage.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	37,418,333
(B) Estimated Net Taxable Valuation (as of 10/01/14)	2,745,812,709
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.3627
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	38,923,503
(E) Estimated Net Taxable Valuation (as of 10/01/14)	2,745,812,709
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.4176

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	37,418,333
(H) Estimated Equalized Valuation (as of 10/01/14)	2,604,701,400
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4366
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	38,923,503
(K) Estimated Equalized Valuation (as of 10/01/14)	2,604,701,400
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.4944

NAME=Anthony Paterno

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings & Grounds
Base Annual Salary Amount	\$97,127
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	06/30/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$5,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,471
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum, upon retirement/resignation.
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=Anthony Paterno

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=Brenda Fargo

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Research Assistant
Base Annual Salary Amount	\$120,240
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	06/30/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16

NAME=Brenda Fargo

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,249
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum, upon retirement/resignation.
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=John Hurley

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0

NAME=John Hurley

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	07/01/14
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	20
Description of Other Contracted Non-Working Days	Holidays, bereavement
Total Allowances Amount	\$6,500
Total Bonuses Amount	\$23,609
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,593
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$31,356
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum, upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum, upon retirement/resignation
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused converted to sick 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	
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=John Hurley

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=Joseph Kelly

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$145,799
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	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	20
Description of Other Contracted Non-Working Days	Holidays, bereavement
Total Allowances Amount	\$2,215
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Joseph Kelly

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,337
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum, upon retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum, upon retirement/resignation.
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused convert to sick 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	
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=Michael Kivowitz

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	Systems Administrator
Base Annual Salary Amount	\$78,615
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

NAME=Michael Kivowitz

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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	16
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$5,600
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	\$4,535
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum, upon retirement/resignation
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	

NAME=Michael Kivowitz

CATEGORY	MEASURE
Additional Comment 2	
Additional Comment 3	