

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	573.0	555.0	588.0
Pupils On Roll Special Ed Full-Time	117.0	89.0	96.0
Pupils On Roll Special Ed Shared-Time		1.0	0.0
Pupils On Roll SUBTOTAL	690.0	645.0	684.0
Pupils in Private School Placements	10.0	9.5	9.0
Pupils Sent to Other Districts Regular	0.0	0.0	1.0
Pupils Sent to Other Districts Special Ed	2.0		0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,832,095	9,058,058	9,239,219
Rents And Royalties	10-1910	0	0	18,000
Unrestricted Miscellaneous Revenues	10-1XXX	103,617	20,000	3,158
Subtotal - Revenues From Local Sources		8,935,712	9,078,058	9,260,377
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	15,980	19,291	19,291
Extraordinary Aid	10-3131	220,725	0	55,000
Categorical Special Education Aid	10-3132	328,563	327,422	327,422
Categorical Security Aid	10-3177	14,359	16,636	16,636
Under Adequacy Aid	10-3180	0	31,620	31,620
Parcc Readiness Aid	10-3181	0	7,210	7,210
Per Pupil Growth Aid	10-3182	0	7,210	7,210
Professional Learning Community Aid	10-3183	0	7,000	7,000
Other State Aids	10-3XXX	59,222	0	0
Subtotal - Revenues From State Sources		638,849	416,389	471,389
Budgeted Fund Balance - Operating Budget	10-303	0	0	67,461
Withdrawal From Maint. Reserve	10-310	0	30,000	0
Other Financing Sources	10-5XXX	250,000	0	0
Adjustment For Prior Year Encumbrances		0	33,271	0
Actual Revenues (Over)/Under Expenditures		-430,746	0	0
Total Operating Budget		9,393,815	9,557,718	9,799,227
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	38,858	31,833	0
Total Revenues From Local Sources	20-1XXX	38,858	31,833	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	86,094	101,733	80,000
Title II	20-4451-4455	11,350	26,080	15,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	190,164	158,611	130,000
Total Revenues From Federal Sources		287,608	286,424	225,000
Total Grants And Entitlements		326,466	318,257	225,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,471,487	1,377,527	1,452,400
Total Revenues From Local Sources		1,471,487	1,377,527	1,452,400
Budgeted Fund Balance	40-303	0	68,423	0
Total Local Repayment Of Debt		1,471,487	1,445,950	1,452,400
Actual Revenues (Over)/Under Expenditures		90	0	0
Total Repayment Of Debt		1,471,577	1,445,950	1,452,400
Total Revenues/Sources		11,191,858	11,321,925	11,476,627
Total Revenues/Sources Net of Transfers		11,191,858	11,321,925	11,476,627

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,053,634	3,145,672	3,223,545
Special Education - Instruction	11-2XX-100-XXX	856,276	945,514	979,944
Basic Skills/Remedial - Instruction	11-230-100-XXX	83,663	38,128	42,449
Bilingual Education - Instruction	11-240-100-XXX	0	200	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	55,830	15,725	14,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	721,115	550,760	555,631
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,191	9,780	4,050
Undist. Expenditures - Health Services	11-000-213-XXX	143,017	141,676	142,713
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	216,795	230,227	229,288
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	365,010	241,500	242,822
Undist. Expenditures - Guidance	11-000-218-XXX	0	62,405	66,870
Undist. Expenditures - Child Study Teams	11-000-219-XXX	278,322	284,004	321,906
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	76,691	8,550	61,300
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	54,586	6,524	2,579
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,978	2,775	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	336,588	326,826	318,636
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	327,990	334,599	306,303
Undist. Expend. - Central Services	11-000-251-XXX	179,911	247,025	294,695
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	63,352	106,960	89,506
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	669,381	822,356	829,015
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	318,407	261,360	233,654
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,489,402	1,655,494	1,743,145
Total Undistributed Expenditures		5,257,736	5,292,821	5,442,113
Total General Current Expense		9,307,139	9,438,060	9,702,051
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	0	32,982	10,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	86,676	86,676	86,676
Total Capital Outlay		86,676	119,658	97,176
General Fund Grand Total		9,393,815	9,557,718	9,799,227
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	38,858	31,833	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	86,094	101,733	80,000
Title II	20-XXX-XXX-XXX	11,350	26,080	15,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	190,164	158,611	130,000
Total Federal Projects	20-XXX-XXX-XXX	287,608	286,424	225,000
Total Special Revenue Funds		326,466	318,257	225,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,471,577	1,445,950	1,452,400
Total Debt Service Funds		1,471,577	1,445,950	1,452,400
Total Expenditures/Appropriations		11,191,858	11,321,925	11,476,627
Total Expenditures Net of Transfers		11,191,858	11,321,925	11,476,627

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	-92,772	388,648	287,461	220,000
--Repayment of Debt	68,423	68,333	-90	-90
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	11,708	11,708	112,895	112,895
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	75,000	45,000	15,000	15,000
--Legal Reserve	44,488	0	0	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	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,750	\$12,179	\$12,157	\$13,384	\$13,030
Total Classroom Instruction	\$7,920	\$7,379	\$7,720	\$8,182	\$7,926
Classroom-Salaries and Benefits	\$7,616	\$7,110	\$7,398	\$7,772	\$7,555
Classroom-General Supplies and Textbooks	\$169	\$105	\$187	\$198	\$154
Classroom-Purchased Services	\$134	\$163	\$135	\$212	\$217
Total Support Services	\$1,858	\$2,053	\$1,673	\$1,889	\$1,943
Support Services-Salaries and Benefits	\$1,557	\$1,693	\$1,366	\$1,561	\$1,655
Total Administrative Costs	\$1,804	\$1,551	\$1,599	\$1,861	\$1,768
Administration Salaries and Benefits	\$1,291	\$1,030	\$1,147	\$1,250	\$1,285
Total Operations and Maintenance of Plant	\$1,059	\$1,082	\$1,106	\$1,400	\$1,350
Operations and Maintenance-Salaries and Benefits	\$396	\$456	\$445	\$545	\$608
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$93	\$104	\$47	\$32	\$26
Total Equipment Costs	\$56	\$0	\$108	\$51	\$15
Legal Costs	\$161	\$107	\$64	\$121	\$66
Employee Benefits as a percentage of salaries*	25.18%	26.61%	32.00%	29.58%	29.43%

*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 2016-17 revised appropriations and the 2017-18 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	260	Grammon School	18,000	Rental Agreement renewal bdtg'd in Misc 1st year
1	300	Various misc. sources	3,158	Interest, prior year refunds, misc. Reduced by rents noted above
1	42000	Local funds	307,027	CST salaries, add 0.5 LDTC and 0.5 Director
1	43000	Local funds	50,000	1/2 new district wide position for Candl

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Private contract with Maschio	0
Recycling	Borough of North Haledon	0
Staffing - Other	Substitute service through NRESC	0
Transportation Services, including Fuel	Coop routes through NRESC	0
Transportation Services, including Fuel	Manchester Regional HS District for non-public routes and AILO	0
Purchasing	ESCMC as lead agency for EdData - school supplies and custodial supplies	0
Purchasing	MRESC cooperative - other misc. purchasing	0
Municipal/Public Works	Borough of North Haledon - Waste management	0
Municipal/Public Works	Borough of North Haledon - snow plowing	0
Insurance Coverages and Benefits	NJSIG cooperative	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,239,219
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,181,678,113
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.7819
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,691,619
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,181,678,113
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9048

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,239,219
(H) Estimated Equalized Valuation (as of 10/01/16)	1,315,167,524
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7025
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,691,619
(K) Estimated Equalized Valuation (as of 10/01/16)	1,315,167,524
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8129

NAME=Michael J. Donow

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$122,400
Full-Time Equivalent (FTE)	0.7
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	166
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	\$300
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	

NAME=Michael J. Donow

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=Nicholas Coffaro

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	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	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,438
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$35,769
Contractual Post-Employment Benefit Description of Payout of Sick days	Max. allowed by contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Rate of 1/260 max of 40 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Rolled into sick leave bank each year
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=Nicholas Coffaro

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	