

□

03/14/2011

PASSAIC - HALEDON BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	928	908	917
Pupils on Roll - Special Full-Time	122	117	122
Subtotal - Pupils On Roll	1050	1025	1039
Private School Placements	5	6	5
Pupils Sent to Other Districts-Reg Prog	1		1
Pupils Sent to Other Dists-Spec Ed Prog	3	6	3

□

PASSAIC - HALEDON BORO

Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		324,000	125,000
Withdrawal from Cap Res-for Local Share	10-307		1,461,500	203,448
Transfers from Other Funds	10-5200	-131,135		
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,245,229	5,455,038	5,564,138
Other Local Governmental Units - Unrestricted	10-12XX	52,240	36,000	44,337
Interest Earned on Current Expense Emergency Res	10-1XXX		500	250
Interest Earned on Maintenance Reserve	10-1XXX	113	500	250
Interest Earned on Capital Reserve Funds	10-1XXX	260	1,000	28,000
Other Restricted Miscellaneous Revenues	10-1XXX			9,850
Unrestricted Miscellaneous Revenues	10-1XXX	58,321	24,509	
SUBTOTAL		5,356,163	5,517,547	5,646,825
Revenues from State Sources:				
Extraordinary Aid	10-3131	48,110	48,110	
Other State Aids	10-3XXX	5,596		
Categorical Special Education Aid	10-3132	558,619	357,760	562,368
Equalization Aid	10-3176	4,728,292	5,707,467	5,625,318
Categorical Security Aid	10-3177	194,575		
Categorical Transportation Aid	10-3121	27,306		
SUBTOTAL		5,562,498	6,113,337	6,187,686
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	6,184	18,170	22,304
Equalization Aid - ARRA ESF	16-4520	1,009,115		
Equalization Aid - ARRA GSF	17-4521	39,064		
Education Jobs Fund	18-4522			221,275
SUBTOTAL		1,054,363	18,170	243,579
Adjustment for Prior Year Encumbrances			467,233	
Actual Revenues (Over)/Under Expenditures		-905,992		
TOTAL OPERATING BUDGET		10,935,897	13,901,787	12,406,538
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218			67,899
Preschool Education Aid	20-3218	368,515	632,910	508,810
TOTAL REVENUES FROM STATE SOURCES		368,515	632,910	576,709
Revenues from Federal Sources:				
Title I	20-4411-4416	587,537	362,165	271,624
Title II	20-4451-4455		50,679	40,511
Title III	20-4491-4494		24,162	18,121
I.D.E.A. Part B (Handicapped)	20-4420-4429	328,604	246,040	196,800
Other	20-4XXX	83,629		
TOTAL REVENUES FROM FEDERAL SOURCES		999,770	683,046	527,056
TOTAL GRANTS AND ENTITLEMENTS		1,368,285	1,315,956	1,103,765
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210		112,544	107,128
TOTAL REVENUES FROM LOCAL SOURCES			112,544	107,128
Revenues from State Sources:				
Debt Service Aid Type II	40-3160		74,456	70,872
TOTAL LOCAL REPAYMENT OF DEBT			187,000	178,000
TOTAL REPAYMENT OF DEBT			187,000	178,000
TOTAL REVENUES/SOURCES		12,304,182	15,404,743	13,688,303

PASSAIC - HALEDON BORO

Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,693,211	3,743,763	3,838,492
Special Education	11-2XX-100-XXX	944,460	935,813	941,364
Basic Skills/Remedial	11-230-100-XXX	50,450	82,630	345,725
Bilingual Education	11-240-100-XXX	195,380	206,079	211,160
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	80,858	51,920	35,360
School Sponsored Athletics	11-402-100-XXX	24,759	35,000	25,000
Support Services:				
Tuition	11-000-100-XXX	401,778	682,731	648,941
Attendance and Social Work Services	11-000-211-XXX	40,386	42,049	44,059
Health Services	11-000-213-XXX	140,758	151,340	151,475
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	420,932	464,658	498,391
Guidance	11-000-218-XXX	74,553	94,768	91,860
Child Study Teams	11-000-219-XXX	449,321	466,910	454,111
Improvement of Instructional Services	11-000-221-XXX		3,469	6,500
Educational Media Services - School Library	11-000-222-XXX	94,550	89,683	95,030
Instructional Staff Training Services	11-000-223-XXX	16,439	10,250	10,250
General Administration	11-000-230-XXX	389,374	405,440	382,637
School Administration	11-000-240-XXX	452,033	481,370	474,504
Central Svcs & Admin Info Technology	11-000-25X-XXX	432,243	493,122	460,193
Deposit to Maintenance Reserve	10-606			29,901
Interest Earned on Maintenance Reserve	10-606		500	250
Operation and Maintenance of Plant Services	11-000-26X-XXX	837,446	1,138,646	975,852
Student Transportation Services	11-000-270-XXX	213,772	346,517	298,765
Interest Earned on Current Expense Emergency Res	10-607		500	250
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,698,240	1,897,625	2,049,133
Total Support Services Expenditures		5,661,825	6,768,578	6,641,701
TOTAL GENERAL CURRENT EXPENSE		10,650,943	11,824,783	12,069,203
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		1,000	28,000
Equipment	12-XXX-XXX-73X	161,332	212,967	50,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	123,622	1,856,561	259,335
TOTAL CAPITAL EXPENDITURES		284,954	2,070,528	337,335
Transfer of Funds to Charter Schools	10-000-100-56X		6,476	
OPERATING BUDGET GRAND TOTAL		10,935,897	13,901,787	12,406,538
SPECIAL GRANTS AND ENTITLEMENTS				
Instruction				
Preschool Education Aid:	20-218-100-XXX	273,507	396,309	482,907
Support Services	20-218-200-XXX	52,058	236,601	49,216
Facilities Acquisition and Construction Services	20-218-400-XXX	42,950		44,586
TOTAL PRESCHOOL EDUCATION AID		368,515	632,910	576,709
Total State Projects		368,515	632,910	576,709
Federal Projects:				
Title I	20-XXX-XXX-XXX	587,537	362,165	271,624
Title II	20-XXX-XXX-XXX		50,679	40,511
Title III	20-XXX-XXX-XXX		24,162	18,121
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	328,604	246,040	196,800
Other Special Projects	20-XXX-XXX-XXX	83,629		
Total Federal Projects		999,770	683,046	527,056
TOTAL GRANTS AND ENTITLEMENTS		1,368,285	1,315,956	1,103,765
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX		187,000	178,000
TOTAL REPAYMENT OF DEBT			187,000	178,000
Total Expenditures		12,304,182	15,404,743	13,688,303
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		12,304,182	15,404,743	13,688,303

PASSAIC - HALEDON BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	508,476	597,565	273,565	148,565
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1,520,606	2,270,765	810,265	634,817
Adult Education Programs	0	0	0	0
Maintenance Reserve	125,000	125,113	125,613	155,764
Legal Reserve	124,474	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	200,000	200,000	200,500	200,750
Restricted for Repayment of Debt	0	0	0	0

PASSAIC - HALEDON BORO

Advertised Per Pupil Cost Calculations

2011 - 2012					
	2008-09 Actual	2009-10 Actual	2010-11 Original Budget	2010-11 Revised Budget	2011-2012 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	9402	8888	10742	11149	11187
Total Classroom Instruction	5839	6064	6443	6651	7025
Classroom-Salaries and Benefits	5517	5809	6184	6220	6666
Classroom-General Supplies and Textbooks	358	189	189	332	268
Classroom-Purchased Services and Other	67	65	69	99	91
Total Support Services	1185	1445	1686	1682	1651
Support Services-Salaries and Benefits	1020	1239	1480	1468	1417
Total Administrative Costs	1353	1343	1453	1502	1412
Administration-Salaries and Benefits	703	660	682	684	677
Legal Costs	0	39	68	68	63
Total Operations and Maintenance of Plant	903	861	1044	1196	1016
Operations & Maintenance of Plant-Salary & Ben.	295	324	344	373	358
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	123	122	102	103	70
Total Equipment Costs	151	194	122	208	91
Employee Benefits as a % of Salaries	23.0	25.0	29.6	29.5	27.2

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 Comparative Spending Guide and can be found on the Department of Education's Internet address: http://www.state.nj.us/education/under_finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2010-11 revised appropriations and 2011-12 budgeted appropriations presented in this advertised budget. Total 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.

PASSAIC - HALEDON BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	11-12 Amount	Description of circumstances
-------------	-------------------------------------	--------------	------------------------------

Total Unusual Revenues: 0 Total Unusual Appropriations: 0

PASSAIC - HALEDON BORO

Shared Services -- Description of Shared Services

- With Manchester Regional High School:
 - 1-Superintendent
 - 2-Business Administrator
 - 3-Network Administrator
 - 4-Payroll Clerk
 - 5-Technology Aide
 - 6-Music/Band Teacher
 - 7-Lead Custodian
 - 8-Sub Custodians
- With Bergen County Special Services:
 - 1-Director of Special Services
 - 2-Mainstreaming Agreement
 - 3-LDTC/Behaviorist
 - 4-Speech/Occupational Therapist Services
- With Borough of Haledon:
 - 1-Gasoline Consumption (diesel/regular fuel for district vehicles/busses)
 - 2-Maintenance/Use of fields in exchange for snow plow services
- With Passaic County Ed Services Commission:
 - 1-Transportation for special education OOD students
 - 2-Transportation for non-public regular education students
 - 3-Substitute Teacher Registry
- With Ed Data Purchasing Services:
 - 1-supplies for classroom, maintenance, and athletics
 - 2-bid services for licensed, union workers
- With Middlesex County Purchasing Cooperative:
 - 1-technology equipment (CDW)

PASSAIC - HALEDON BORO

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS		
General Fund School Levy		0 (A)
Estimated Net Taxable Valuation (as of 10/01/2010)	331,785,800	(B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100		0.0000 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS		
Total School Levy		0 (D)
Estimated Net Taxable Valuation (as of 10/01/2010)	331,785,800	(E)

Estimated 11-12 Total School Tax Rate=(D)/(E)X100 0.0000 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 0 (G)
 Estimated Equalized Valuation (as of 10/01/2010) 652,080,501 (H)
 Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100 0.0000 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 0 (J)
 Estimated Equalized Valuation (as of 10/01/2010) 652,080,501 (K)
 Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100 0.0000 (L)

PASSAIC - HALEDON BORO

17. Salaries and Benefits of Certain District Employees

Name Richard Ney
 Job Title Superintendent
 Base Annual Salary 83,750
 FTE 1.0
 Shared with Another District? Y
 District Name PASSAIC CO MANCHESTER REG
 Job Description in other district Superintendent
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 09/01/2010
 Ending Date of Contract 06/30/2015
 Annual Work Days 260
 Annual Vacation Days 25
 Annual Sick Days 12
 Annual Personal Days 5
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:
 Allowances 2,500
 Bonuses 1,570
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 0
 Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
 Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

PASSAIC - HALEDON BORO

17. Salaries and Benefits of Certain District Employees

Name Renee Taveniere
 Job Title Business Administrator
 Base Annual Salary 80,000
 FTE 1.0
 Shared with Another District? Y
 District Name PASSAIC CO MANCHESTER REG
 Job Description in other district Business Administrator
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2010
 Ending Date of Contract 06/30/2011
 Annual Work Days 260
 Annual Vacation Days 0
 Annual Sick Days 12
 Annual Personal Days 5
 Annual Consulting Days 0
 Other Non-working days 0

Description-Other Non-working Days

Benefits:
 Allowances 2,700
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0
 Post-Employment Benefits 0
 Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 In-Kind and Other Remuneration 0
 Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

PASSAIC - HALEDON BORO

17. Salaries and Benefits of Certain District Employees

Name Paul Iantosca
 Job Title Principal
 Base Annual Salary 129,426
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2010
 Ending Date of Contract 06/30/2011
 Annual Work Days 248
 Annual Vacation Days 20
 Annual Sick Days 12
 Annual Personal Days 3
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:
 Allowances 7,800
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 1,000
 Retirement Plans 0
 Post-Employment Benefits 0
 Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 In-Kind and Other Remuneration 0
 Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

PASSAIC - HALEDON BORO

17. Salaries and Benefits of Certain District Employees

Name Christine Dell'Aglio
 Job Title Assistant Principal

Base Annual Salary	107,777
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	248
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	7,300
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	1,000
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

PASSAIC - HALEDON BORO

17. Salaries and Benefits of Certain District Employees

Name	Sue A. DeNobile
Job Title	Assistant Principal

Base Annual Salary	101,500
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	09/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	248
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	3,100
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

PASSAIC - HALEDON BORO
 17. Salaries and Benefits of Certain District Employees

Name	Patricia DeVito
Job Title	Other Physical Therapist
Base Annual Salary	79,415
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	220
Annual Vacation Days	0
Annual Sick Days	11
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

PASSAIC - HALEDON BORO
 17. Salaries and Benefits of Certain District Employees

Name	Marion Golan
Job Title	Psychologist
Base Annual Salary	91,220
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	09/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	200
Annual Vacation Days	0
Annual Sick Days	10
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	

Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
 Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

PASSAIC - HALEDON BORO

17. Salaries and Benefits of Certain District Employees

Name Cynthia Rajnai
 Job Title Other
 Occupational Therapist
 Base Annual Salary 85,480
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2010
 Ending Date of Contract 06/30/2011
 Annual Work Days 220
 Annual Vacation Days 0
 Annual Sick Days 11
 Annual Personal Days 3
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:

Allowances 0
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 0

Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments