

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	378.0	357.0	357.0
On Roll Special Ed Full-Time	41.0	38.0	47.0
On Roll Subtotal	419.0	395.0	404.0
Sent to Other Districts Special Ed	9.0	9.0	9.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,549,392	8,720,371	9,061,991
	Unrestricted Miscellaneous Revenues	10-1XXX	0	25,000	45,000
	Interest Earned on Capital Reserve Funds	10-1XXX	11,376	500	1,500
	Other Restricted Miscellaneous Revenues	10-1XXX	43,228	0	0
	Total Revenues from Local Sources		8,603,996	8,745,871	9,108,491
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	6,952	30,722	30,722
	Extraordinary Aid	10-3131	37,984	38,132	40,000
	Categorical Special Education Aid	10-3132	197,015	197,015	221,055
	Categorical Security Aid	10-3177	7,165	33,319	33,319
	Adjustment Aid	10-3178	2,010	2,172	2,172
	PARCC Readiness Aid	10-3181	4,310	0	0
	Per Pupil Growth Aid	10-3182	4,310	0	0
	Professional Learning Community Aid	10-3183	4,160	0	0
	Other State Aids	10-3XXX	4,060	0	0
	Total Revenues from State Sources		267,966	301,360	327,268
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	115,590	239,153
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	300,000	0
	Transfers from Other Funds	10-5200	11,505	0	0
	Adjustment for Prior Year Encumbrances		0	32,644	0
	Actual Revenues (Over)/Under Expenditures		-21,965	0	0
General Fund Revenues	Total Operating Budget		8,861,502	9,495,465	9,674,912
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	87,127	90,113	76,596
	Total Revenues from Federal Sources		87,127	90,113	76,596
Special Revenue Fund Revenues	Total Grants and Entitlements		87,127	90,113	76,596
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	772	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	497,040	480,839	250,803
	Total Revenues from Local Sources		497,040	480,839	250,803
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	73,528	71,416	0

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1,137
	Total Local Repayment of Debt		571,340	552,255	251,940
	Actual Revenues (Over)/Under Expenditures		-12	0	0
Debt Service Fund Revenues	Total Repayment of Debt		571,328	552,255	251,940
All Fund Revenues	Total Revenues/Sources		9,519,957	10,137,833	10,003,448
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,519,957	10,137,833	10,003,448

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,209,086	3,256,028	3,352,305
	Special Education-Instruction	11-2XX-100-XXX	675,253	630,965	660,453
	Bilingual Education-Instruction	11-240-100-XXX	56,378	120,696	119,502
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	42,226	30,782	40,250
	Summer School	11-422-XXX-XXX	20,877	23,000	24,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	459,343	392,530	478,283
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,406	45,320	62,375
	Undistributed Expenditures-Health Services	11-000-213-XXX	81,985	99,142	100,920
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	192,921	192,483	193,146
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	124	219	500
	Undistributed Expenditures-Guidance	11-000-218-XXX	115,689	117,243	119,752
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	440,881	409,099	422,020
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	228,013	172,340	182,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	106,815	112,643	92,482
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	60,655	53,000	55,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	349,796	376,428	368,769
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	147,521	134,750	139,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	199,243	198,010	205,852
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	64,552	10,000	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	840,363	980,154	882,793
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	102,601	102,050	103,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,441,531	1,733,840	1,730,467
	Total Undistributed Expenditures		4,833,439	5,129,251	5,147,659
	General Fund Current Expenses	Total General Current Expense		8,837,259	9,190,722
Capital Outlay	Equipment	12-XXX-XXX-730	20,000	0	325,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	4,243	4,243	4,243
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	300,000	0
	Interest Deposit to Capital Reserve	10-604	0	500	1,500
	Total Capital Outlay		24,243	304,743	330,743

**Advertised Appropriations**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		8,861,502	9,495,465	9,674,912
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	87,127	90,113	76,596
	Total Federal Projects	20-XXX-XXX-XXX	87,127	90,113	76,596
Special Revenue Fund Expenses	Total Special Revenue Funds		87,127	90,113	76,596
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	571,328	552,255	251,940
	Total Debt Service Funds		571,328	552,255	251,940
All Fund Expenses	Total Expenditures/Appropriations		9,519,957	10,137,833	10,003,448
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,519,957	10,137,833	10,003,448

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,054,087	1,402,468	1,102,968	1,104,468
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	698,213	310,437	210,437	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	265,590	294,306	278,716	250,000
	Repayment of Debt	1,125	1,137	1,137	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,189	\$19,895	\$20,419	\$22,016	\$21,690
Total Classroom Instruction	\$11,471	\$11,831	\$12,176	\$13,142	\$13,189
Classroom-Salaries and Benefits	\$10,579	\$11,047	\$11,456	\$12,230	\$12,390
Classroom-General Supplies and Textbooks	\$219	\$307	\$237	\$380	\$282
Classroom-Purchased Services	\$673	\$478	\$483	\$533	\$517
Total Support Services	\$3,619	\$3,547	\$3,485	\$3,741	\$3,716
Support Services-Salaries and Benefits	\$3,096	\$2,843	\$2,748	\$2,910	\$2,877
Total Administrative Costs	\$2,036	\$2,170	\$2,190	\$2,245	\$2,192
Administration Salaries and Benefits	\$1,549	\$1,629	\$1,723	\$1,768	\$1,705
Total Operations and Maintenance of Plant	\$2,003	\$2,227	\$2,488	\$2,795	\$2,475
Operations and Maintenance-Salaries and Benefits	\$926	\$990	\$1,095	\$1,304	\$1,237
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$60	\$120	\$79	\$92	\$119
Total Equipment Costs	\$0	\$48	\$0	\$0	\$804
Legal Costs	\$164	\$89	\$78	\$33	\$37
Employee Benefits as a percentage of salaries*	28.07%	26.39%	31.81%	31.62%	30.58%

\*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 2018-19 revised appropriations and the 2019-20 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Banking	Haworth is a member of the Northeast School Board Insurance Group (NESBIG) with 40+ Bergen County School Boards to secure low service fees	0
Curriculum Services	The Curriculum Center at Northern Valley Regional High School District provides Professional Staff Development and other Services to the Haworth Public School	0
Insurance Coverages and Benefits	Haworth is a member of the Northeast School Board Insurance Group (NESBIG) with 40+ Bergen County School Boards to secure low service and coverage premiums	0
Municipal/Public Works	The Borough of Haworth provides snow removal and trash/recycling pick-up services to the district	0
Purchasing	Uses Educational Data Services for purchase of school supplies with over 300 New Jersey School Districts	0
	Member of Alliance for Competitive Energy Services (ACES)	0
Special Education Services	Special Education services are provided through an agreement with Northern Valley Regional High School District	0
Technology Services	Technology services are provided through a shared service agreement with Norther Valley Regional High School District	0
Transportation Services, including Fuel	Transportation services are provided through an agreement with Northern Valley Regional High School District	0



**Estimated Tax Rates**

Municipality	Category	Amount
Haworth	(A) General Fund School Levy	8,891,181
	(D) Total School Levy	9,382,289
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	803,275,114
	(H) Estimated Equalized Valuation (as of 10/01/18)	930,701,132
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1069
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1680
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9553
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0081

Employee Contract List for District

Name	Category	Measure
Nadine O'Reilly	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Special Education
	Base Annual Salary Amount	\$97,749
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	22
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,380
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,626
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon Retirement
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Nadine O'Reilly	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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Patricia Voigt	Job Title	Principal
	Job Title II	Principal
	Base Annual Salary Amount	\$116,000
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	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	18
	Description of Other Contracted Non-Working Days	District Closed

Employee Contract List for District

Name	Category	Measure
Patricia Voigt	Total Allowances Amount	\$3,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,380
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,700
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon Retirement
	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	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Paul Wolford	Job Title	Business Administrator
	Job Title II	Dir. Elementary Ed.
	Base Annual Salary Amount	\$132,252
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Paul Wolford	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	18
	Description of Other Contracted Non-Working Days	District Closed
	Total Allowances Amount	\$2,750
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,380
	District Contributions Above Teacher Contract for Retirement Plans	\$565
	Total Contractual Post-Employment Benefit Amount	\$27,674
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon Retirement
	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	

Employee Contract List for District

Name	Category	Measure
Paul Wolford	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Peter Hughes	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$147,794
	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	06/01/18
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	23
	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	18
	Description of Other Contracted Non-Working Days	District Closed
	Total Allowances Amount	\$4,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,380
	District Contributions Above Teacher Contract for Retirement Plans	\$1,731
Total Contractual Post-Employment Benefit Amount	\$32,466	
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Upon Retirement	

Employee Contract List for District

Name	Category	Measure
Peter Hughes	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon Retirement
	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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported