

Text of Ad:

PASSAIC-TOTOWA BORO

"This Board of Education approved "tentative" budget is presented for advertising prior to the approval of the Executive County Superintendent. The budget discussed at the public hearing(s) must be approved by the Executive County Superintendent prior to the public hearing(s)."

NOTICE IS HEREBY GIVEN to the legal voters of the Totowa School District, in the County of Passaic, of the State of New Jersey, that a Public Hearing will be held in the Media Center at Washington Park School of the Totowa Board of Education, 10 Crews Street, on Wednesday, March 28, 2018 at 7:00 P.M., for the purpose of conducting a public hearing on the following budget for the 2018-2019 school year.

Advertised Enrollments

| Enrollment Categories | October 14, 2016 Actual | October 13, 2017 Actual | October 15, 2018 Estimated |
|---|----------------------------|----------------------------|-------------------------------|
| Estimated | | | |
| Pupils On Roll Regular Full-Time | 944 | 908 | 956 |
| Pupils On Roll - Special Full-Time | 107 | 126 | 105 |
| Subtotal - Pupils On Roll | 1,051 | 1,034 | 1,061 |
| Private School Placements | 3 | 3 | 0 |
| Pupils Sent to Other Districts - Reg Prog | 0 | 1 | 2 |
| Pupils Sent to Other Dists - Spec Ed Prog | 3 | 2 | 5 |
| Pupils Received | 60 | 67 | 68 |

**Passaic - Totowa Boro
Advertised Revenues**

| Budget Category | Account | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|---|--------------|-------------------|--------------------|---------------------|
| Operating Budget: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 10-1210 | 14,546,578 | 14,975,218 | 15,416,258 |
| Total Tuition | 10-1300 | 297,706 | 175,000 | 175,000 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 151,816 | 7,914 | 50,000 |
| Interest Earned On Capital Reserve Funds | 10-1XXX | 105 | 86 | 250 |
| Subtotal - Revenues From Local Sources | | 14,996,205 | 15,158,218 | 15,641,508 |
| Revenues from State Sources: | | | | |
| Categorical Transportation Aid | 10-3121 | 16,114 | 16,114 | 101,495 |
| Extraordinary Aid | 10-3131 | 185,231 | 0 | 0 |
| Categorical Special Education Aid | 10-3132 | 387,460 | 433,789 | 433,789 |
| Categorical Security Aid | 10-3177 | 29,390 | 29,390 | 29,390 |
| Parcc Readiness Aid | 10-3181 | 10,160 | 10,160 | 0 |
| Per Pupil Growth Aid | 10-3182 | 10,160 | 10,160 | 0 |
| Professional Learning Community Aid | 10-3183 | 10,360 | 10,360 | 0 |
| Host District Support Aid | 10-3184 | 256 | 256 | 0 |
| Other State Aids | 10-3XXX | 11,136 | 0 | 0 |
| Subtotal - Revenues From State Sources | | 660,267 | 510,229 | 564,674 |
| Revenues from Federal Sources: | | | | |
| Medicaid Reimbursement | 10-4200 | 20,364 | 13,523 | 15,704 |
| ARRA/SEMI Revenue | 10-4210 | 927 | 0 | 0 |
| Subtotal - Revenues From Federal Sources | | 21,291 | 13,523 | 15,704 |
| Budgeted Fund Balance - Operating Budget | 10-303 | 0 | 1,747,867 | 2,153,243 |
| Transfers From Other Funds | 10-5200 | 76 | 0 | 0 |
| Actual Revenues (Over)/Under Expenditures | | -841,126 | 0 | 0 |
| Total Operating Budget | | 14,836,713 | 17,429,837 | 18,375,129 |
| Grants and Entitlements: | | | | |
| Revenues from State Sources: | | | | |
| Other Restricted Entitlements | 20-32XX | 209,923 | 155,683 | 167,317 |
| Total Revenues From State Sources | | 209,923 | 155,683 | 167,317 |
| Revenues from Federal Sources: | | | | |
| Title I | 20-4411-4416 | 121,552 | 104,605 | 134,200 |
| Title II | 20-4451-4455 | 11,899 | 8,984 | 26,983 |
| Title III | 20-4491-4494 | 0 | 0 | 8,001 |
| I.D.E.A. Part B (Handicapped) | 20-4420-4429 | 261,388 | 226,559 | 228,319 |
| Total Revenues From Federal Sources | | 394,839 | 340,148 | 397,503 |
| Total Grants And Entitlements | | 604,762 | 495,831 | 564,820 |
| Repayment of Debt: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 725,750 | 723,200 | 720,200 |
| Total Revenues From Local Sources | | 725,750 | 723,200 | 720,200 |
| Total Local Repayment Of Debt | | 725,750 | 723,200 | 720,200 |
| Total Repayment Of Debt | | 725,750 | 723,200 | 720,200 |
| Total Revenues/Sources | | 16,167,225 | 18,648,868 | 19,660,149 |
| Total Revenues/Sources Net of Transfers | | 16,167,225 | 18,648,868 | 19,660,149 |

**Passaic - Totowa Boro
Advertised Appropriations**

| Budget Category | Account | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|--|----------------|-------------------|--------------------|---------------------|
| General Current Expense: | | | | |
| Instruction: | | | | |
| Regular Programs - Instruction | 11-1XX-100-XXX | 5,007,141 | 5,551,504 | 5,578,779 |
| Special Education - Instruction | 11-2XX-100-XXX | 1,087,576 | 1,268,697 | 1,213,449 |
| Basic Skills/Remedial - Instruction | 11-230-100-XXX | 106,119 | 262,914 | 319,134 |
| School-Spon. Co/Extra Curr. Actvts. - Inst | 11-401-100-XXX | 0 | 7,000 | 7,000 |
| Instructional Alternative Ed Program | 11-423-XXX-XXX | 0 | 0 | 76,648 |
| Support Services: | | | | |
| Undistributed Expenditures - Instruction (Tuition) | 11-000-100-XXX | 469,843 | 858,627 | 802,096 |
| Undist. Expenditures - Health Services | 11-000-213-XXX | 224,509 | 290,563 | 298,073 |
| Undist. Expend - Speech, OT, PT and Related Svcs | 11-000-216-XXX | 551,129 | 573,181 | 371,824 |
| Undist. Expenditures - Guidance | 11-000-218-XXX | 135,181 | 184,425 | 189,980 |
| Undist. Expenditures - Child Study Teams | 11-000-219-XXX | 384,431 | 434,767 | 462,852 |
| Undist. Expend - Improv. Of Inst. Serv. | 11-000-221-XXX | 225,833 | 192,661 | 124,663 |
| Undist. Expend - Edu. Media Serv./Library | 11-000-222-XXX | 236,206 | 339,083 | 297,650 |
| Undist. Expend - Instr. Staff Training Serv. | 11-000-223-XXX | 2,598 | 10,000 | 100,000 |
| Undist. Expend - Support Serv. - Gen. Admin. | 11-000-230-XXX | 420,151 | 437,641 | 449,929 |
| Undist. Expend - Support Serv. - School Admin. | 11-000-240-XXX | 547,961 | 592,302 | 726,216 |
| Undist. Expend. - Central Services | 11-000-251-XXX | 358,117 | 381,300 | 384,449 |
| Undist. Expend. - Admin. Info Technology | 11-000-252-XXX | 8,400 | 10,840 | 11,332 |
| Undist. Expend - Oper. And Maint. Of Plant Serv. | 11-000-26X-XXX | 1,524,504 | 1,894,424 | 1,947,246 |
| Undist. Expend - Student Transportation Serv. | 11-000-270-XXX | 517,141 | 483,939 | 563,289 |
| Personal Services - Employee Benefits | 11-XXX-XXX-2XX | 2,878,209 | 3,485,291 | 3,896,486 |
| Total Undistributed Expenditures | | 8,504,213 | 10,169,044 | 10,626,085 |
| Total General Current Expense | | 14,715,049 | 17,259,159 | 17,821,095 |
| Capital Expenditures: | | | | |
| Equipment | 12-XXX-XXX-730 | 0 | 7,700 | 16,700 |
| Facilities Acquisition And Const. Serv. | 12-000-400-XXX | 111,936 | 143,436 | 442,779 |
| Interest Deposit To Capital Reserve | 10-604 | 0 | 86 | 250 |
| Total Capital Outlay | | 111,936 | 151,222 | 459,729 |
| Transfer Of Funds To Charter Schools | 10-000-100-56X | 9,728 | 19,456 | 94,305 |
| General Fund Grand Total | | 14,836,713 | 17,429,837 | 18,375,129 |

| Category | Project Number | 2016-17 | 2017-18 | 2018-19 |
|--|-----------------------|-------------------|-------------------|-------------------|
| Special Grants and Entitlements: | | | | |
| Other State Projects: | | | | |
| Nonpublic Textbooks | 20-XXX-XXX-XXX | 12,220 | 9,776 | 8,721 |
| Nonpublic Auxiliary Services | 20-XXX-XXX-XXX | 100,157 | 0 | 0 |
| Nonpublic Handicapped Services | 20-XXX-XXX-XXX | 62,233 | 0 | 0 |
| Nonpublic Nursing Services | 20-XXX-XXX-XXX | 19,170 | 15,336 | 15,598 |
| Nonpublic Technology Initiative | 20-XXX-XXX-XXX | 5,493 | 4,410 | 5,890 |
| Nonpublic Security Aid | 20-XXX-XXX-XXX | 10,650 | 8,520 | 12,063 |
| Other | 20-XXX-XXX-XXX | 0 | 117,641 | 125,045 |
| Total Other State Projects | | 209,923 | 155,683 | 167,317 |
| Total State Projects | 20-XXX-XXX-XXX | 209,923 | 155,683 | 167,317 |
| Federal Projects: | | | | |
| Title I | 20-XXX-XXX-XXX | 121,552 | 104,605 | 134,200 |
| Title II | 20-XXX-XXX-XXX | 11,899 | 8,984 | 26,983 |
| Title III | 20-XXX-XXX-XXX | 0 | 0 | 8,001 |
| I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 261,388 | 226,559 | 228,319 |
| Total Federal Projects | 20-XXX-XXX-XXX | 394,839 | 340,148 | 397,503 |
| Total Special Revenue Funds | | 604,762 | 495,831 | 564,820 |
| Repayment of Debt: | | | | |
| Total Regular Debt Service | 40-701-510-XXX | 725,750 | 723,200 | 720,200 |
| Total Debt Service Funds | | 725,750 | 723,200 | 720,200 |
| Total Expenditures/Appropriations | | 16,167,225 | 18,648,868 | 19,660,149 |
| Total Expenditures Net of Transfers | | 16,167,225 | 18,648,868 | 19,660,149 |

**Passaic - Totowa Boro
Advertised Recapitulation of Balances**

| Budget Category | Audited Balance 6-30-2016 | Audited Balance 6-30-2017 | Estimated Balance 6-30-2018 | Estimated Balance 6-30-2019 |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Unrestricted: | | | | |
| --General Operating Budget | 632,043 | 675,259 | 493,101 | 348,597 |
| --Repayment of Debt | 0 | 0 | 0 | 0 |
| Restricted for Specific Purposes - | | | | |
| General Operating Budget: | | | | |
| --Capital Reserve | 5,767 | 5,767 | 5,853 | 6,103 |
| --Adult Education Programs | 0 | 0 | 0 | 0 |
| --Maintenance Reserve | 0 | 0 | 0 | 0 |
| --Legal Reserve | 2,734,038 | 3,574,448 | 2,008,739 | 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 |

**Passaic - Totowa Boro
Advertised Per Pupil Cost Calculations**

| | 2015-16 Actual Costs | 2016-17 Actual Costs | 2017-18 Original Budget | 2018-19 Revised Budget | 2018-19 Proposed Budget |
|--|----------------------|----------------------|-------------------------|------------------------|-------------------------|
| Per Pupil Cost Calculations | | | | | |
| Total Budgetary Comparative Per Pupil Cost | \$12,421 | \$13,150 | \$14,536 | \$15,483 | \$15,613 |
| Total Classroom Instruction | \$7,329 | \$7,705 | \$8,480 | \$9,011 | \$9,996 |
| Classroom-Salaries and Benefits | \$6,987 | \$7,397 | \$8,029 | \$8,553 | \$9,494 |
| Classroom-General Supplies and Textbooks | \$142 | \$72 | \$167 | \$178 | \$199 |
| Classroom-Purchased Services | \$199 | \$236 | \$284 | \$281 | \$303 |
| Total Support Services | \$1,951 | \$2,146 | \$2,319 | \$2,470 | \$1,922 |
| Support Services-Salaries and Benefits | \$1,718 | \$1,936 | \$1,895 | \$2,018 | \$1,550 |
| Total Administrative Costs | \$1,531 | \$1,580 | \$1,650 | \$1,757 | \$1,643 |
| Administration Salaries and Benefits | \$1,314 | \$1,356 | \$1,416 | \$1,509 | \$1,370 |
| Total Operations and Maintenance of Plant | \$1,583 | \$1,728 | \$2,044 | \$2,177 | \$1,977 |
| Operations and Maintenance-Salaries and Benefits | \$996 | \$1,118 | \$1,264 | \$1,347 | \$1,170 |
| Board Contribution to Food Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Extracurricular Costs | \$0 | \$0 | \$7 | \$7 | \$7 |
| Total Equipment Costs | \$12 | \$0 | \$7 | \$81 | \$16 |
| Legal Costs | \$65 | \$35 | \$76 | \$81 | \$73 |
| Employee Benefits as a percentage of salaries* | 30.60% | 30.50% | 32.98% | 32.98% | 36.39% |

*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 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.

**Passaic - Totowa Boro
Capital Projects**

| Description/Activity | Project Number | Dollar Amount | Eligible for Grant | Request to Exceed Referendum | Funding Source for Request to Exceed Referendum |
|----------------------|----------------|---------------|--------------------|------------------------------|---|
| Tunnel Refurbishment | MS 001 | \$404,343 | N | N | |

The complete budget will be on file and open to examination at the Memorial School building, 294 Totowa Road, Totowa, Passaic County New Jersey between the hours of 9:00 am and 3:00 pm Monday through Friday, excluding holidays. The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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March 24, 2018