

PASSAIC-TOTOWA BORO					Facilities Acquisition and Construction Services		12-000-400-XXX	206,145	1,649,282	3,402,035				
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 27, 2024, at 7:00 P.M., for the purpose of conducting a public hearing on the following budget for the 2024-2025 school year.					Interest Deposit to Capital Reserve		10-604	0	25	25				
Advertised Enrollments					Total Capital Outlay			206,145	1,684,507	3,439,185				
Enrollment Categories					Transfer of Funds to Charter Schools		10-000-100-56X	205,671	235,640	182,320				
Actual					General Fund Grand Total			14,617,692	23,557,203	25,835,229				
October 15, 2022					October 13, 2023		October 15, 2024							
Actual					Actual		Estimated							
Pupils On Roll Regular Full-Time					808		805		820					
Pupils On Roll - Special Full-Time					103		114		101					
Subtotal - Pupils On Roll					911		919		921					
Private School Placements					5		4		4					
Pupils Sent to Other Districts - Reg Prog					1		0		0					
Pupils Sent to Other Distis - Spec Ed Prog					0		0		1					
Pupils Received					0		0		58					
Advertised Revenues														
Budget Category					Account		2022-23 Actual		2023-24 Revised		2024-25 Proposed			
Operating Budget:														
Revenues from Local Sources:														
Local Tax Levy					10-1210		16,828,739		17,216,286		17,560,612			
Total Tuition					10-1300		312,542		175,000		175,000			
Unrestricted Miscellaneous Revenues					10-1XXX		669,836		5,000		100,000			
Interest Earned on Capital Reserve Funds					10-1XXX		1,046		25		25			
Total Revenues from Local Sources							17,812,163		17,396,311		17,835,637			
Revenues from State Sources:														
Categorical Transportation Aid					10-3121		150,414		150,414		150,414			
Extraordinary Aid					10-3131		96,283		0		0			
Categorical Special Education Aid					10-3132		788,231		885,900		980,742			
Family Crisis Transportation Aid					10-3133		19,032		0		0			
Categorical Security Aid					10-3177		74,363		74,363		110,596			
Total Revenues from State Sources							1,128,323		1,110,677		1,241,752			
Revenues from Federal Sources:														
Medicaid Reimbursement					10-4200		41,596		30,028		32,294			
Total Revenues from Federal Sources							41,596		30,028		32,294			
Budgeted Fund Balance-Operating Budget					10-303		0		5,020,187		6,725,546			
Actual Revenues (Over)/Under Expenditures							-4,364,390		0		0			
Total Operating Budget							14,617,692		23,557,203		25,835,229			
Grants and Entitlements:														
Student Activity Fund Revenue					20-1760		104,792		0		0			
Total Revenues from Local Sources					20-1XXX		104,792		0		0			
Revenues from State Sources:														
SDA Emergent Needs and Capital Maintenance In School Districts					20-3257		20,603		0		0			
Other Restricted Entitlements					20-32XX		171,177		122,981		130,795			
Total Revenues from State Sources							191,780		122,981		130,795			
Revenues from Federal Sources:														
Title I					20-4411-4416		227,796		191,857		161,133			
Title II					20-4451-4455		37,461		36,081		37,461			
ARP-IDEA Basic					20-4419		9,679		0		0			
IDEA Part B (Handicapped)					20-4420-4429		271,236		230,151		234,164			
ARP-ESSER Subgrant-Accelerated Learning							0		36,336		0			
Coaching and Educator Support Grant					20-4541		0		0		0			
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant					20-4542		13,299		13,405		0			
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant					20-4543		9,101		0		0			
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant					20-4544		15,059		14,863		0			
ARP-ESSER					20-4540		339,575		341,855		40,180			
CRRSA Act-ESSER II					20-4534		206,065		52,151		0			
CRRSA Act-Learning Acceleration Grant					20-4535		11,173		7,450		0			
CRRSA Act-Mental Health Grant					20-4536		20,250		4,501		0			
Total Revenues from Federal Sources							1,160,694		928,650		474,156			
Actual Revenues (Over)/Under Expenditures-Student Activity Fund							-24,382		0		0			
Total Grants and Entitlements							1,432,884		1,051,631		604,951			
Total Revenues/Sources							16,050,576		24,608,834		26,440,180			
Total Revenues/Sources Net of Transfers							16,050,576		24,608,834		26,440,180			
Advertised Recapitulation of Balances														
Budget Category					Audited Balance		Audited Balance		Estimated Balance		Estimated Balance			
					06-30-2022		06-30-2023		06-30-2024		06-30-2025			
Unrestricted: (General Operating Budget) (Repayment of Debt)					1,022,574		981,133		407,669		407,669			
Restricted for Specific Purposes: (General Operating Budget)					0		0		0		0			
--Capital Reserve					5,974,558		8,072,683		8,072,708		8,072,733			
--Adult Education Programs					0		0		0		0			
--Maintenance Reserve					0		0		0		0			
--Legal Reserve					8,845,894		11,172,269		6,725,546		0			
--Unemployment Fund					112,816		94,147		94,147		94,147			
--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			
--State Military Impact Aid Reserve Pursuant to P.L. 2023 c. 112					0		0		0		0			
(Special Revenue Fund)					0		0		0		0			
--Student Activity Fund					134,432		158,814		158,814		158,814			
--Scholarship Fund (Repayment of Debt)					0		0		0		0			
--Restricted for Repayment of Debt					0		0		0		0			
Advertised Per Pupil Cost Calculations														
Per Pupil Cost Calculations					2021-22 Actual Costs		2022-23 Actual Costs		2023-24 Original Budget		2023-24 Revised Budget		2024-25 Proposed Budget	
Total Budgetary Comparative Per Pupil Cost					\$14,379		\$14,847		\$21,376		\$20,816		\$21,420	
Total Classroom Instruction					\$8,416		\$8,882		\$13,058		\$12,716		\$13,327	
Classroom-Salaries and Benefits					\$7,947		\$8,596		\$12,362		\$12,039		\$12,430	
Classroom-General Supplies and Textbooks					\$276		\$99		\$152		\$148		\$161	
Classroom-Purchased Services					\$193		\$187		\$543		\$529		\$737	
Total Support Services					\$1,707		\$1,726		\$3,102		\$3,021		\$2,859	
Support Services-Salaries and Benefits					\$1,664		\$1,678		\$2,451		\$2,387		\$2,174	
Total Administrative Costs					\$2,095		\$2,297		\$2,216		\$2,158		\$2,244	
Administration Salaries and Benefits					\$1,863		\$2,068		\$1,839		\$1,791		\$1,846	
Total Operations and Maintenance of Plant					\$2,099		\$1,871		\$2,744		\$2,672		\$2,865	
Operations and Maintenance-Salaries and Benefits					\$1,278		\$932		\$1,206		\$1,175		\$1,253	
Board Contribution to Food Services					\$0		\$0		\$0		\$0		\$0	
Total Extracurricular Costs					\$0		\$0		\$9		\$8		\$9	
Total Equipment Costs					\$1		\$0		\$39		\$38		\$40	
Legal Costs					\$11		\$39		\$62		\$61		\$61	
Employee Benefits as a percentage of salaries*					28.80%		32.99%		35.53%		35.53%		37.26%	
*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 2023-24 revised appropriations and the 2024-25 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.														
Capital Projects														
Description/Activity					Project Number		Dollar Amount		Eligible for Grant		Request to Exceed Referendum		Funding Source for Request to Exceed Referendum	
Boiler/HVAC/Controls/Thermostat Project					0001		\$3,253,599		Y		N		N	
Hallway Walls					0002		\$45,000		N		N		N	
Bathrooms MS					0003		\$65,000		N		N		N	
Capital Expenditures:														
Equipment					12-XXX-XXX-730		0		35,200		37,125			
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.														