

Bergen - Haworth Boro

Notice is hereby given to the legal voters of the Haworth Public school district, in the County of Bergen, of the State of New Jersey, that a Public Hearing will be held virtually, streamed by the Board of Education, (Link will be posted to district website), on Tuesday, April 27 at 7:30 PM, for the purpose of conducting a public hearing on the following budget for the 2021-2022 school year.

Advertised Enrollments

| Enrollment Categories | October 15, 2019 Actual | October 15, 2020 Actual | October 15, 2021 Estimated |
|---|----------------------------------|----------------------------------|----------------------------------|
| Pupils On Roll Regular Full-Time | 347 | 343 | 355 |
| Pupils On Roll - Special Full-Time | 40 | 49 | 53 |
| Subtotal - Pupils On Roll | 387 | 392 | 408 |
| Pupils Sent to Contracted Preschool Prog | 0 | 0 | 6 |
| Pupils Sent to Other Dists - Spec Ed Prog | 9 | 10 | 5 |
| Pupils Received | 0 | 1 | 0 |

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Advertised Revenues

| Budget Category | Account | 2019-20 Actual | 2020-21 Revised | 2021-22 Proposed |
|--|--------------|------------------|-------------------|-------------------|
| Operating Budget: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 10-1210 | 9,061,991 | 9,242,325 | 9,427,171 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 44,784 | 37,000 | 50,000 |
| Interest Earned On Current Expense Emergency Reserve | 10-1XXX | 0 | 0 | 250 |
| Interest Earned on Maintenance Reserve | 10-1XXX | 19,339 | 0 | 0 |
| Interest Earned on Capital Reserve Funds | 10-1XXX | 19,334 | 3,000 | 4,000 |
| Total Revenues from Local Sources | | 9,145,448 | 9,282,325 | 9,481,421 |
| Revenues from State Sources: | | | | |
| Categorical Transportation Aid | 10-3121 | 30,722 | 30,722 | 30,722 |
| Extraordinary Aid | 10-3131 | 154,694 | 154,694 | 100,000 |
| Categorical Special Education Aid | 10-3132 | 221,055 | 256,013 | 293,195 |
| Categorical Security Aid | 10-3177 | 33,319 | 33,319 | 33,319 |
| Adjustment Aid | 10-3178 | 2,172 | 2,172 | 2,172 |
| Total Revenues from State Sources | | 441,962 | 476,920 | 459,408 |
| Budgeted Fund Balance-Operating Budget | 10-303 | 0 | 269,296 | 239,694 |
| Transfers from Other Funds | 10-5200 | 1,259 | 0 | 0 |
| Adjustment for Prior Year Encumbrances | | 0 | 8,248 | 0 |
| Actual Revenues (Over)/Under Expenditures | | -847,052 | 0 | 0 |
| Total Operating Budget | | 8,741,617 | 10,036,789 | 10,180,523 |
| Grants and Entitlements: | | | | |
| Student Activity Fund Revenue | 20-1760 | 0 | 0 | 100 |
| Total Revenues from Local Sources | 20-1XXX | 0 | 0 | 100 |
| Revenues from Federal Sources: | | | | |
| I.D.E.A. Part B (Handicapped) | 20-4420-4429 | 76,596 | 85,833 | 85,000 |
| Total Revenues from Federal Sources | | 76,596 | 85,833 | 85,000 |
| Total Grants and Entitlements | | 76,596 | 85,833 | 85,100 |
| Repayment of Debt: | | | | |
| Transfers from Other Funds | 40-5200 | 338 | 0 | 0 |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 250,803 | 0 | 0 |
| Total Revenues from Local Sources | | 250,803 | 0 | 0 |
| Total Local Repayment of Debt | | 251,141 | 0 | 0 |
| Actual Revenues (Over)/Under Expenditures | | 799 | 0 | 0 |
| Total Repayment of Debt | | 251,940 | 0 | 0 |
| Total Revenues/Sources | | 9,070,153 | 10,122,622 | 10,265,623 |
| Total Revenues/Sources Net of Transfers | | 9,070,153 | 10,122,622 | 10,265,623 |

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Advertised Appropriations

| Budget Category | Account | 2019-20 Actual | 2020-21 Revised | 2021-22 Proposed |
|--|----------------|-------------------|--------------------|---------------------|
| General Current Expense: | | | | |
| Instruction: | | | | |
| Regular Programs-Instruction | 11-1XX-100-XXX | 3,175,058 | 3,576,830 | 3,643,495 |
| Special Education-Instruction | 11-2XX-100-XXX | 560,443 | 633,157 | 779,775 |
| Bilingual Education-Instruction | 11-240-100-XXX | 119,499 | 121,602 | 125,348 |
| School-Sponsored Cocurricular or Extracurricular Activities-Instruction | 11-401-100-XXX | 64,415 | 45,750 | 71,750 |
| Summer School | 11-422-XXX-XXX | 23,704 | 24,720 | 50,000 |
| Support Services: | | | | |
| Undistributed Expenditures-Instruction (Tuition) | 11-000-100-XXX | 344,110 | 490,347 | 555,408 |
| Undistributed Expenditures-Attendance and Social Work | 11-000-211-XXX | 59,731 | 66,812 | 68,745 |
| Undistributed Expenditures-Health Services | 11-000-213-XXX | 98,538 | 105,177 | 113,311 |
| Undistributed Expenditures-Speech, OT, PT and Related Services | 11-000-216-XXX | 125,033 | 170,126 | 134,531 |
| Undistributed Expenditures-Other Support Services, Students-Extraordinary Services | 11-000-217-XXX | 0 | 500 | 500 |
| Undistributed Expenditures-Guidance | 11-000-218-XXX | 117,975 | 124,701 | 128,387 |
| Undistributed Expenditures-Child Study Teams | 11-000-219-XXX | 456,035 | 462,473 | 503,823 |
| Undistributed Expenditures-Improvement of Instruction Services | 11-000-221-XXX | 154,944 | 187,690 | 152,514 |
| Undistributed Expenditures-Education Media Services/Library | 11-000-222-XXX | 85,231 | 93,057 | 99,495 |
| Undistributed Expenditures-Instructional Staff Training Services | 11-000-223-XXX | 37,799 | 56,350 | 58,500 |
| Undistributed Expenditures-Support Services-General Administration | 11-000-230-XXX | 372,703 | 418,306 | 391,296 |
| Undistributed Expenditures-Support Services-School Administration | 11-000-240-XXX | 141,671 | 150,500 | 153,750 |
| Undistributed Expenditures-Central Services | 11-000-251-XXX | 198,378 | 208,291 | 202,618 |
| Undistributed Expenditures-Administrative InformationTechnology | 11-000-252-XXX | 22,459 | 56,731 | 100,000 |
| Undistributed Expenditures-Operation and Maintenance of Plant Services | 11-000-26X-XXX | 771,332 | 981,423 | 874,450 |
| Undistributed Expenditures-Student Transportation Services | 11-000-270-XXX | 42,865 | 113,000 | 111,000 |
| Personal Services-Employee Benefits | 11-XXX-XXX-2XX | 1,506,978 | 1,642,206 | 1,608,334 |
| Total Undistributed Expenditures | | 4,535,782 | 5,327,690 | 5,256,662 |
| Interest Earned on Current Expense Emergency Res | 10-607 | 0 | 0 | 250 |
| Total General Current Expense | | 8,478,901 | 9,729,749 | 9,927,280 |
| Capital Expenditures: | | | | |
| Equipment | 12-XXX-XXX-730 | 258,473 | 299,797 | 245,000 |
| Facilities Acquisition and Construction Services | 12-000-400-XXX | 4,243 | 4,243 | 4,243 |
| Interest Deposit to Capital Reserve | 10-604 | 0 | 3,000 | 4,000 |
| Total Capital Outlay | | 262,716 | 307,040 | 253,243 |
| General Fund Grand Total | | 8,741,617 | 10,036,789 | 10,180,523 |
| Special Grants and Entitlements: | | | | |
| Student Activity Fund | 20-475-XXX-XXX | 0 | 0 | 100 |
| Federal Projects: | | | | |
| I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 76,596 | 85,833 | 85,000 |
| Total Federal Projects | 20-XXX-XXX-XXX | 76,596 | 85,833 | 85,000 |
| Total Special Revenue Funds | | 76,596 | 85,833 | 85,100 |
| Repayment of Debt: | | | | |
| Total Regular Debt Service | 40-701-510-XXX | 251,940 | 0 | 0 |
| Total Debt Service Funds | | 251,940 | 0 | 0 |
| Total Expenditures/Appropriations | | 9,070,153 | 10,122,622 | 10,265,623 |
| Total Expenditures Net of Transfers | | 9,070,153 | 10,122,622 | 10,265,623 |

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Advertised Recapitulation of Balances

| Budget Category | Audited Balance 06-30-2019 | Audited Balance 06-30-2020 | Estimated Balance 06-30-2021 | Estimated Balance 06-30-2022 |
|--|----------------------------------|----------------------------------|------------------------------------|------------------------------------|
| Unrestricted: | | | | |
| --General Operating Budget | 425,980 | 437,491 | 364,694 | 250,000 |
| --Repayment of Debt | 2,058 | 1,259 | 0 | 0 |
| Restricted for Specific Purposes - General Operating Budget: | | | | |
| --Capital Reserve | 1,177,800 | 2,045,742 | 2,048,742 | 2,052,742 |
| --Adult Education Programs | 0 | 0 | 0 | 0 |
| --Maintenance Reserve | 0 | 0 | 0 | 0 |
| --Legal Reserve | 406,936 | 321,499 | 125,000 | 0 |
| --Tuition Reserve | 0 | 0 | 0 | 0 |
| --Current Expense Emergency Reserve | 0 | 50,000 | 50,000 | 50,250 |
| --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 |

Bergen - Haworth Boro
Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations | 2018-19 Actual Costs | 2019-20 Actual Costs | 2020-21 Original Budget | 2020-21 Revised Budget | 2021-22 Proposed Budget |
|--|----------------------------|----------------------------|-------------------------------|------------------------------|-------------------------------|
| Total Budgetary Comparative Per Pupil Cost | \$21,008 | \$20,886 | \$23,309 | \$23,237 | \$22,655 |
| Total Classroom Instruction | \$12,538 | \$12,484 | \$14,197 | \$13,979 | \$13,924 |
| Classroom-Salaries and Benefits | \$11,653 | \$11,578 | \$13,188 | \$12,858 | \$12,906 |
| Classroom-General Supplies and Textbooks | \$331 | \$398 | \$395 | \$518 | \$604 |
| Classroom-Purchased Services | \$554 | \$508 | \$614 | \$603 | \$414 |
| Total Support Services | \$3,492 | \$3,648 | \$3,881 | \$3,877 | \$3,697 |
| Support Services-Salaries and Benefits | \$2,732 | \$3,002 | \$2,952 | \$2,896 | \$2,966 |
| Total Administrative Costs | \$2,166 | \$2,274 | \$2,359 | \$2,480 | \$2,412 |
| Administration Salaries and Benefits | \$1,733 | \$1,722 | \$1,819 | \$1,785 | \$1,834 |
| Total Operations and Maintenance of Plant | \$2,641 | \$2,281 | \$2,734 | \$2,764 | \$2,413 |
| Operations and Maintenance-Salaries and Benefits | \$1,500 | \$1,325 | \$1,333 | \$1,169 | \$1,311 |
| Board Contribution to Food Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Extracurricular Costs | \$170 | \$198 | \$138 | \$136 | \$209 |
| Total Equipment Costs | \$0 | \$667 | \$779 | \$765 | \$600 |
| Legal Costs | \$27 | \$104 | \$52 | \$51 | \$49 |
| Employee Benefits as a percentage of salaries* | 27.18% | 28.01% | 28.80% | 28.68% | 25.87% |

*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 2020-21 revised appropriations and the 2021-22 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.

The complete budget will be on file and open to examination at the Haworth Public School building, (205 Valley Rd.) (Haworth), Bergen County New Jersey between the hours of 8 am and 4 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.