Bergen - Haworth Boro

Notice is hereby given to the legal voters of the Haworth school district, in the County of Bergen, of the State of New Jersey, that a Public Hearing will be held in the Multipurpose Room of the Haworth Public School, 205 Velley Road, Haworth, NJ 07641, on April 24, 2024 at 7:30 p.m., for the purpose of conducting a public hearing on the following budget for the 2024-2025 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2022 Actual	October 13, 2023 Actual	October 15, 2024 Estimated
Pupils On Roll Regular Full-Time	371	408	421
Pupils On Roll - Special Full-Time	55	46	59
Subtotal - Pupils On Roll	426	454	480
Private School Placements	1	1	1
Pupils Sent to Other Dists - Spec Ed Prog	11	7	10
Pupils Received	0	0	25

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Bergen - Haworth Boro
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	9,615,714	9,807,932	10,396,326
Total Tuition	10-1300	0	55,000	220,000
Rents and Royalties	10-1910	0	95,000	160,000
Unrestricted Miscellaneous Revenues	10-1XXX	74,857	50,343	50,290
Interest Earned on Current Expense Emergency Reserve	10-1XXX	250	1,000	500
Interest Earned on Capital Reserve Funds	10-1XXX	82,643	10,000	10,000
Total Revenues from Local Sources		9,773,464	10,019,275	10,837,116
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	30,722	30,722	30,722
Extraordinary Aid	10-3131	188,938	165,000	96,000
Categorical Special Education Aid	10-3132	369,801	458,479	549,488
Categorical Security Aid	10-3177	33,319	33,319	34,612
Adjustment Aid	10-3178	2,172	2,172	2,172
Other State Aids	10-3XXX	5,294	0	0
Total Revenues from State Sources		630,246	689,692	712,994
Budgeted Fund Balance-Operating Budget	10-303	0	267,862	27,306
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	141,000	0
Transfers from Other Funds	10-5200	191,004	0	0
Adjustment for Prior Year Encumbrances		0	108,031	0
Actual Revenues (Over)/Under Expenditures		374,907	0	0
Total Operating Budget		10,969,621	11,225,860	11,577,416
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	245,306	0	1,000
Total Revenues from Local Sources	20-1XXX	245,306	0	1,000
Revenues from Federal Sources:				
ARP-IDEA Preschool	20-4409	1,416	0	0
ARP-IDEA Basic	20-4419	16,578	0	0
IDEA Part B (Handicapped)	20-4420-4429	103,802	105,161	105,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	25,000	25,000
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	20,000	20,000
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	20,000	20,000
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	20,000	20,000
ARP-ESSER	20-4540	78,052	79,317	78,735
CRRSA Act-ESSER II	20-4534	33,095	25,000	0
CRRSA Act-Learning Acceleration Grant	20-4535	0	5,000	0

CRRSA Act-Mental Health Grant	20-4536	12,083	0	0
Total Revenues from Federal Sources		245,026	299,478	268,735
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-35,332	100	36,002
Total Grants and Entitlements		455,000	299,578	305,737
Repayment of Debt:				
Transfers from Capital Reserve	40-5210	235,000	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	453,174	440,442
Total Revenues from Local Sources		0	453,174	440,442
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	34,586	24,138
Budgeted Fund Balance	40-303	0	0	23,470
Total Local Repayment of Debt		235,000	487,760	488,050
Actual Revenues (Over)/Under Expenditures		-23,470	0	0
Total Repayment of Debt		211,530	487,760	488,050
Total Revenues/Sources		11,636,151	12,013,198	12,371,203
Deduct Transfer-Transfers from Capital Reserve	40-5210	235,000	0	0
Total Revenues/Sources Net of Transfers		11,401,151	12,013,198	12,371,203

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Bergen - Haworth Boro
Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	3,505,440	3,776,446	4,028,417
Special Education-Instruction	11-2XX-100-XXX	804,812	898,254	865,916
Bilingual Education-Instruction	11-240-100-XXX	122,369	123,867	127,915
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	50,018	76,250	78,750
Summer School	11-422-XXX-XXX	43,616	61,800	61,800
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	550,676	565,488	631,663
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	68,252	75,206	69,894
Undistributed Expenditures-Health Services	11-000-213-XXX	111,135	120,315	123,479
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	152,454	189,850	194,138
Undistributed Expenditures-Guidance	11-000-218-XXX	119,881	128,706	132,864
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	519,269	516,938	526,555
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	155,794	163,199	157,097
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	101,526	107,530	108,943
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	46,507	46,844	43,100
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	298,387	420,117	436,450
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	113,859	155,050	150,842
Undistributed Expenditures-Central Services	11-000-251-XXX	207,003	214,283	211,350
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	130,054	126,350	107,550
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,045,210	1,025,443	993,513
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	194,542	205,000	193,889
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,788,453	2,161,759	2,318,548
Total Undistributed Expenditures		5,603,002	6,222,078	6,399,875
Interest Earned on Current Expense Emergency Res	10-607	0	1,000	500
Total General Current Expense		10,129,257	11,159,695	11,563,173
Capital Expenditures:				
Equipment	12-XXX-XXX-730	352,429	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	252,935	56,165	4,243
Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	235,000	0	0
Interest Deposit to Capital Reserve	10-604	0	10,000	10,000
Total Capital Outlay		840,364	66,165	14,243
General Fund Grand Total		10,969,621	11,225,860	11,577,416
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	209,974	100	37,002
Federal Projects:				
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	103,802	105,161	105,000

ARP-IDEA Basic Grant Program	20-223-xxx-xxx	16,578	0	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,416	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	33,095	25,000	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	5,000	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	12,083	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	78,052	79,317	78,735
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	25,000	25,000
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	20,000	20,000
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	20,000	20,000
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	20,000	20,000
Total Federal Projects	20-XXX-XXX-XXX	245,026	299,478	268,735
Total Special Revenue Funds		455,000	299,578	305,737
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	211,530	487,760	488,050
Total Debt Service Funds		211,530	487,760	488,050
Total Expenditures/Appropriations		11,636,151	12,013,198	12,371,203
Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	235,000	0	0
Total Expenditures Net of Transfers		11,401,151	12,013,198	12,371,203

Bergen - Haworth Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2022	Audited Balance 06-30-2023	Estimated Balance 06-30-2024	Estimated Balance 06-30-2025
Unrestricted:				
(General Operating Budget)	590,853	545,168	277,306	250,000
(Repayment of Debt)	0	23,470	23,470	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,180,917	1,177,810	1,046,810	1,056,810
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Unemployment Fund	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,250	50,500	51,500	52,000
--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
(Special Revenue Fund)				
--Student Activity Fund	770	36,102	36,002	0
--Scholarship Fund	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	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	$21,361	$22,035	$23,270	$22,882	$22,369
Total Classroom Instruction	$12,778	$13,365	$14,094	$13,922	$13,901
Classroom-Salaries and Benefits	$12,055	$12,710	$13,325	$13,169	$13,268
Classroom-General Supplies and Textbooks	$420	$337	$515	$490	$413
Classroom-Purchased Services	$303	$318	$254	$264	$221
Total Support Services	$3,634	$3,627	$3,757	$3,653	$3,507
Support Services-Salaries and Benefits	$2,816	$2,819	$2,885	$2,794	$2,734
Total Administrative Costs	$2,294	$2,104	$2,477	$2,471	$2,316
Administration Salaries and Benefits	$1,872	$1,535	$1,848	$1,858	$1,714
Total Operations and Maintenance of Plant	$2,520	$2,791	$2,727	$2,628	$2,441

Operations and Maintenance-Salaries and Benefits	$1,466	$1,500	$1,559	$1,513	$1,489
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$135	$148	$215	$207	$204
Total Equipment Costs	$347	$828	$0	$0	$0
Legal Costs	$58	$54	$48	$50	$47
Employee Benefits as a percentage of salaries*	25.59%	28.96%	29.95%	32.32%	33.24%

*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.

The complete budget will be on file and open to examination at the Haworth Public School building, 205 Valley Road, Haworth, Bergen County New Jersey between the hours of 9:00 am and 4:00 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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