

Passaic - Passaic Valley Regional High School
Public Hearing and Adoption of 2020-2021 School Budget
Virtual Board Meeting, April 28, 2020 at 5:00 P.M.

Notice is hereby given to the legal voters of the Passaic Valley Regional High School District #1, in the County of Passaic, of the State of New Jersey, that a Public Hearing will be held on Tuesday, April 28, 2020 at 5:00 P.M. for the purpose of conducting a public hearing on the following budget for the 2020-2021 school year.

PLEASE BE ADVISED THAT due to the current State of Emergency, in accordance with N.J.S.A. 10:4-8(b), and guidance from the New Jersey Department of Community Affairs, Division of Local Government Services, the April 28, 2020 Public Hearing Board Meeting will be held by remote means at 5:00 P.M. Eastern Time. Details how to access and participate in the Public Hearing through remote means will be posted on the District Website, www.pvhs.k12.nj.us

Advertised Enrollments

Enrollment Categories	October 15, 2018 Actual	October 15, 2019 Actual	October 15, 2020 Estimated
Pupils On Roll Regular Full-Time	975	902	884
Pupils On Roll Regular Shared-Time	3	1	0
Pupils On Roll - Special Full-Time	198	212	194
Pupils On Roll - Special Shared-Time	4	1	0
Subtotal - Pupils On Roll	1,180	1,116	1,078
Private School Placements	23	14	29
Pupils Sent to Other Districts - Reg Prog	2	1	0
Pupils Sent to Other Dists - Spec Ed Prog	11	10	6
Pupils Received	10	16	17
Pupils in State Facilities	0	1	1

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Advertised Revenues

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	25,755,770	26,270,885	26,796,303
Total Tuition	10-1300	983,026	880,000	1,275,000
Unrestricted Miscellaneous Revenues	10-1XXX	283,082	35,000	100,000
Interest Earned on Capital Reserve Funds	10-1XXX	0	600	600
Total Revenues from Local Sources		27,021,878	27,186,485	28,171,903
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	251,474	251,474	251,474
Extraordinary Aid	10-3131	549,032	225,000	350,000
Categorical Special Education Aid	10-3132	739,670	838,947	930,237
Equalization Aid	10-3176	140,892	140,892	140,892
Categorical Security Aid	10-3177	42,576	42,576	42,576
Other State Aids	10-3XXX	49,010	0	0
Total Revenues from State Sources		1,772,654	1,498,889	1,715,179
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	26,777	19,100	19,037
Total Revenues from Federal Sources		26,777	19,100	19,037
Budgeted Fund Balance-Operating Budget				
Transfers from Other Funds	10-5200	114	0	0
Adjustment for Prior Year Encumbrances		0	266,510	0
Actual Revenues (Over)/Under Expenditures		-86,412	0	0
Total Operating Budget		28,735,011	30,987,037	32,130,461
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	2,000	0	0
Total Revenues from Local Sources	20-1XXX	2,000	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	170,845	192,230	147,914
Title II	20-4451-4455	41,498	42,471	28,614
I.D.E.A. Part B (Handicapped)	20-4420-4429	279,958	391,450	332,733
Total Revenues from Federal Sources		492,301	626,151	509,261
Total Grants and Entitlements		494,301	626,151	509,261
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	509,017	496,385	483,236
Total Revenues from Local Sources		509,017	496,385	483,236
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	262,222	255,713	248,940
Total Local Repayment of Debt		771,239	752,098	732,176
Total Repayment of Debt		771,239	752,098	732,176
Total Revenues/Sources		30,000,551	32,365,286	33,371,898
Total Revenues/Sources Net of Transfers		30,000,551	32,365,286	33,371,898

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Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	8,692,278	8,750,341	8,310,586
Special Education-Instruction	11-2XX-100-XXX	1,919,116	2,515,357	2,912,659
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	350,956	243,152	266,054
School-Sponsored Athletics-Instruction	11-402-100-XXX	819,194	822,573	821,614
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,281,839	5,502,171	6,692,494
Undistributed Expenditures-Health Services	11-000-213-XXX	167,394	180,100	194,800
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	152,061	79,300	127,451
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	64,169	90,256	76,000
Undistributed Expenditures-Guidance	11-000-218-XXX	752,303	794,726	815,794
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	393,265	380,039	398,877
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	24,972	38,843	31,500
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	250,433	169,761	225,125
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	535,549	616,869	578,520
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	870,690	968,662	941,856
Undistributed Expenditures-Central Services	11-000-251-XXX	377,908	406,683	393,105
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,738,502	3,018,719	3,241,409
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,894,640	1,895,316	1,894,850
Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,861,553	4,114,979	3,949,444
Total Undistributed Expenditures		16,365,278	18,256,424	19,561,225
Total General Current Expense		28,146,822	30,587,847	31,872,138
Capital Expenditures:				
Equipment	12-XXX-XXX-730	76,290	248,646	77,000
Facilities Acquisition and Construction Services	12-000-400-XXX	410,496	100,614	18,376
Capital Reserve-Transfer to Capital Projects	12-000-400-931	40,000	0	0
Interest Deposit to Capital Reserve	10-604	0	600	600
Total Capital Outlay		526,786	349,860	95,976
Transfer of Funds to Charter Schools	10-000-100-56X	61,403	49,330	162,347
General Fund Grand Total		28,735,011	30,987,037	32,130,461
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	170,845	192,230	147,914
Title II	20-XXX-XXX-XXX	41,498	42,471	28,614
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	279,958	391,450	332,733
Total Federal Projects	20-XXX-XXX-XXX	492,301	626,151	509,261
Total Special Revenue Funds		494,301	626,151	509,261
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	771,239	752,098	732,176
Total Debt Service Funds		771,239	752,098	732,176
Total Expenditures/Appropriations		30,000,551	32,365,286	33,371,898
Total Expenditures Net of Transfers		30,000,551	32,365,286	33,371,898

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
Unrestricted:				
--General Operating Budget	938,006	1,230,275	1,047,742	614,411
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	91,206	26,206	26,806	27,406
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	3,747,603	3,624,531	1,791,011	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 - Passaic Valley Regional
Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,222	\$18,203	\$20,064	\$20,873	\$21,677
Total Classroom Instruction	\$9,860	\$10,792	\$12,094	\$12,485	\$12,686
Classroom-Salaries and Benefits	\$8,590	\$9,392	\$10,212	\$10,527	\$10,241
Classroom-General Supplies and Textbooks	\$217	\$168	\$192	\$200	\$209
Classroom-Purchased Services	\$1,053	\$1,232	\$1,691	\$1,758	\$2,237
Total Support Services	\$1,633	\$1,817	\$1,827	\$1,890	\$2,103
Support Services-Salaries and Benefits	\$1,351	\$1,514	\$1,436	\$1,480	\$1,659
Total Administrative Costs	\$1,546	\$1,786	\$1,951	\$2,162	\$2,162
Administration Salaries and Benefits	\$1,278	\$1,445	\$1,605	\$1,655	\$1,761
Total Operations and Maintenance of Plant	\$2,231	\$2,639	\$3,068	\$3,177	\$3,512
Operations and Maintenance-Salaries and Benefits	\$1,534	\$1,736	\$2,001	\$2,063	\$2,263
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$939	\$1,153	\$1,105	\$1,142	\$1,201
Total Equipment Costs	\$135	\$63	\$110	\$224	\$72
Legal Costs	\$24	\$52	\$50	\$52	\$75
Employee Benefits as a percentage of salaries*	26.06%	27.06%	29.74%	28.65%	27.94%

*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 2019-20 revised appropriations and the 2020-21 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.

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Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Lawnmower Lease	Lawnmower Lease	\$6,342	N	N	
Dump Truck Lease	Dump Truck Lease	\$8,000	N	N	
Van Lease	Van Lease	\$4,000	N	N	

The complete budget will be on file and open to examination, in light of Executive Order 107's mandate for all citizens to avoid any unnecessary travel or social gatherings, as well as to remain home or in their place of residence, will be able to electronically viewed on the district's website.