

Passaic - Woodland Park

Notice is hereby given to the legal voters of the Woodland Park school district, in the County of Passaic, of the State of New Jersey, that a Public Hearing will be held in the Woodland Park Municipal Building, 5 Brophy Lane, Woodland Park, NJ 07424, on Wednesday, April 26, 2023, at 7:00 pm, for the purpose of conducting a public hearing on the following budget for the 2023-2024 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2021 Actual	15, 2022 Actual	13, 2023 Estimated
Pupils On Roll Regular Full-Time	1,081	1,112	1,177
Pupils On Roll - Special Full-Time	129	149	137
Subtotal - Pupils On Roll	1,210	1,261	1,314
Private School Placements	2	2	4
Pupils Sent to Other Districts - Reg Prog	0	1	0
Pupils Sent to Other Dists - Spec Ed Prog	3	4	3
Pupils Received	1	0	0

Passaic - Woodland Park
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,439,723	17,788,517	18,144,287
Unrestricted Miscellaneous Revenues	10-1XXX	108,693	75,500	100,000
Interest Earned on Capital Reserve Funds	10-1XXX	0	95	95
Total Revenues from Local Sources		17,548,416	17,864,112	18,244,382
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	175,601	175,601	175,601
Extraordinary Aid	10-3131	73,701	25,000	50,000
Categorical Special Education Aid	10-3132	782,458	782,458	960,131
Equalization Aid	10-3176	511,059	409,490	1,347,388
Categorical Security Aid	10-3177	264,037	264,037	264,037
Other State Aids	10-3XXX	41,760	101,569	0
State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	56,337	0	0
Total Revenues from State Sources		1,904,953	1,758,155	2,797,157
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	45,523	51,764	65,955
Total Revenues from Federal Sources		45,523	51,764	65,955
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	315,720	288,880	444,010
Actual Revenues (Over)/Under Expenditures	10-309	0	740,095	0
Total Operating Budget		19,764,403	20,703,006	21,551,504
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	17,805	0	0
Total Revenues from Local Sources	20-1XXX	17,805	0	0
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	48,335	704,217
Preschool Education Aid	20-3218	2,263,358	3,098,925	3,120,120
Other Restricted Entitlements	20-32XX	24,623	0	0
Total Revenues from State Sources		2,287,981	3,147,260	3,824,337
Revenues from Federal Sources:				
Title I	20-4411-4416	281,725	488,198	380,000
Title II	20-4451-4455	34,086	55,046	45,000
Title III	20-4491-4494	11,246	23,537	21,000
Title IV	20-4471-4474	13,845	21,488	17,000
ARP-IDEA Preschool	20-4409	4,942	0	0
ARP-IDEA Basic	20-4419	58,106	0	0
IDEA Part B (Handicapped)	20-4420-4429	297,308	306,377	280,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	107,848	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	83,465	73,535	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	44,999	0
ARP-ESSER	20-4540	0	1,976,280	0
Coronavirus Relief Fund (CRF)	20-4532	6,397	0	0
CRRSA Act-ESSER II	20-4534	199,835	713,073	0
CRRSA Act-Learning Acceleration Grant	20-4535	0	59,773	0
CRRSA Act-Mental Health Grant	20-4536	49,671	13,829	0
Total Revenues from Federal Sources		1,040,626	3,923,983	743,000
Transfers from Operating Budget-Pre-Kindergarten	20-5200	216,240	0	0
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	96,411	58,320
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		209	0	0
Total Grants and Entitlements		3,562,861	7,167,654	4,625,657
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	491,470	496,055	500,500
Total Revenues from Local Sources		491,470	496,055	500,500
Budgeted Fund Balance	40-303	0	1,195	0
Total Local Repayment of Debt		491,470	497,250	500,500
Actual Revenues (Over)/Under Expenditures		1,530	0	0

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Passaic - Woodland Park
 Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Total Repayment of Debt		493,000	497,250	500,500
Total Revenues/Sources		23,820,264	28,367,910	26,677,661
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	216,240	0	0
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	96,411	58,320
Total Revenues/Sources Net of Transfers		23,604,024	28,271,499	26,619,341

Passaic - Woodland Park
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	6,054,862	5,913,946	5,966,954
Special Education-Instruction	11-2XX-100-XXX	1,545,196	2,003,705	2,253,000
Basic Skills/Remedial-Instruction	11-230-100-XXX	584,828	415,570	520,294
Bilingual Education-Instruction	11-240-100-XXX	228,385	238,490	313,353
Before/After School Programs	11-421-XXX-XXX	0	85,000	87,550
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	148,992	128,068	289,502
Undistributed Expenditures-Health Services	11-000-213-XXX	263,501	264,540	340,731
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	658,781	855,278	591,011
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	313,112	222,750	592,020
Undistributed Expenditures-Guidance	11-000-218-XXX	253,414	342,915	314,539
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	409,775	458,737	454,715
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	195,975	228,429	249,989
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	579,048	591,605	542,294
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	49,553	60,000	60,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	656,963	589,351	603,005
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	596,927	593,870	601,118
Undistributed Expenditures-Central Services	11-000-251-XXX	409,635	427,631	421,004
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,932	3,800	5,000
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,120,594	2,057,668	2,051,786
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	750,869	828,569	854,500
Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,917,055	3,365,600	3,869,630
Total Undistributed Expenditures		10,334,126	11,018,811	11,840,844
Total General Current Expense		18,747,397	19,675,522	20,981,995
Capital Expenditures:				
Equipment	12-XXX-XXX-730	136,746	0	250,831
Facilities Acquisition and Construction Services	12-000-400-XXX	39,244	779,339	39,244
Increase In Capital Reserve	10-604	574,183	0	0
Interest Deposit to Capital Reserve	10-604	0	95	95
Total Capital Outlay		750,173	779,434	290,170
Transfer of Funds to Charter Schools	10-000-100-56X	266,833	248,050	279,339
General Fund Grand Total		19,764,403	20,703,006	21,551,504
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	18,014	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	1,597,240	1,651,820	1,745,447
Support Services	20-218-200-XXX	643,050	1,521,851	2,002,210
Facility Acquisition and Construction Services	20-218-400-XXX	239,308	70,000	135,000
Total Preschool Education Aid	20-218-XXX-XXX	2,479,598	3,243,671	3,882,657
Other State Projects:				
Other	20-XXX-XXX-XXX	24,623	0	0
Total Other State Projects		24,623	0	0
Total State Projects	20-XXX-XXX-XXX	2,504,221	3,243,671	3,882,657
Federal Projects:				
Title I	20-XXX-XXX-XXX	281,725	488,198	380,000
Title II	20-XXX-XXX-XXX	34,086	55,046	45,000
Title III	20-XXX-XXX-XXX	11,246	23,537	21,000
Title IV	20-XXX-XXX-XXX	13,845	21,488	17,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	297,308	306,377	280,000
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	58,106	0	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	4,942	0	0
Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	6,397	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	199,835	713,073	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	59,773	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	49,671	13,829	0
ARP-ESSER Grant Program	20-487-xxx-xxx	0	1,976,280	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	107,848	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	83,465	73,535	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	44,999	0
Total Federal Projects	20-XXX-XXX-XXX	1,040,626	3,923,983	743,000

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Passaic - Woodland Park
 Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Total Special Revenue Funds		3,562,861	7,167,654	4,625,657
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	493,000	497,250	500,500
Total Debt Service Funds		493,000	497,250	500,500
Total Expenditures/Appropriations		23,820,264	28,367,910	26,677,661
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	216,240	0	0
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	96,411	58,320
Total Expenditures Net of Transfers		23,604,024	28,271,499	26,619,341

Passaic - Woodland Park
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Unrestricted:				
(General Operating Budget)	787,411	858,070	858,070	414,060
(Repayment of Debt)	2,725	1,195	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,565,628	2,139,811	1,399,811	1,399,906
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	604,600	288,880	0	0
--Unemployment Fund	81,674	81,675	81,675	81,675
--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
(Special Revenue Fund)				
--Student Activity Fund	12,809	12,600	12,600	12,600
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Passaic - Woodland Park
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,267	\$16,294	\$16,713	\$17,493	\$18,154
Total Classroom Instruction	\$9,032	\$9,785	\$9,766	\$10,068	\$10,501
Classroom-Salaries and Benefits	\$8,511	\$8,899	\$9,193	\$9,386	\$9,856
Classroom-General Supplies and Textbooks	\$332	\$607	\$321	\$420	\$391
Classroom-Purchased Services	\$189	\$279	\$251	\$261	\$254
Total Support Services	\$3,003	\$2,942	\$3,587	\$4,027	\$4,323
Support Services-Salaries and Benefits	\$2,243	\$2,110	\$2,759	\$2,707	\$3,482
Total Administrative Costs	\$1,446	\$1,608	\$1,565	\$1,532	\$1,519
Administration Salaries and Benefits	\$1,156	\$1,194	\$1,204	\$1,143	\$1,164
Total Operations and Maintenance of Plant	\$1,779	\$1,954	\$1,789	\$1,860	\$1,804
Operations and Maintenance-Salaries and Benefits	\$942	\$1,091	\$949	\$1,010	\$982
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$32	\$308	\$96	\$56	\$298
Legal Costs	\$69	\$84	\$73	\$76	\$66
Employee Benefits as a percentage of salaries*	27.52%	24.54%	25.11%	26.05%	28.95%

*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 2022-23 revised appropriations and the 2023-24 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 Woodland Park Board of Education Administration building, 853 McBride Ave., Woodland Park, NJ, 07424, Passaic County New Jersey, between the hours of 8:30 am and 4:00 pm Monday through Friday, excluding holidays.