

Bergen - Palisades Park

Notice is hereby given to the legal voters of the Palisades Park school district, in the County of Bergen, of the State of New Jersey, that a Public Hearing will be held at the Early Childhood Center located at 270 1<sup>st</sup> Street, Palisades Park, NJ 07650 on Wednesday May 7<sup>th</sup>, 2024 commencing at 6:30 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	October	October
	15, 2022	13, 2023	15, 2024
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	1,588	1,547	1,543
Pupils On Roll - Special Full-Time	180	217	216
Subtotal - Pupils On Roll	1,768	1,764	1,759
Private School Placements	5	8	10
Pupils Sent to Other Districts - Reg Prog	1	1	1
Pupils Sent to Other Dists - Spec Ed Prog	19	17	24

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Bergen - Palisades Park  
Advertised Revenues

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	25,347,089	25,854,031	26,371,112
Rents and Royalties	10-1910	79,304	60,000	56,000
Unrestricted Miscellaneous Revenues	10-1XXX	82,847	14,123	105,000
Interest Earned on Maintenance Reserve	10-1XXX	500	500	500
Interest Earned on Capital Reserve Funds	10-1XXX	25,261	2,500	2,500
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	208	0	0
<b>Total Revenues from Local Sources</b>		<b>25,535,209</b>	<b>25,931,154</b>	<b>26,535,112</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	101,852	101,852	101,852
Extraordinary Aid	10-3131	660,415	0	0
Categorical Special Education Aid	10-3132	1,308,804	1,588,448	1,908,817
Equalization Aid	10-3176	711,969	711,969	711,969
Categorical Security Aid	10-3177	212,501	212,501	212,501
Adjustment Aid	10-3178	10,133	10,133	10,133
Maintenance of Equity Aid	10-3192	118,542	0	0
Other State Aids	10-3XXX	3,675	0	0
<b>Total Revenues from State Sources</b>		<b>3,127,891</b>	<b>2,624,903</b>	<b>2,945,272</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	83,651	62,031	84,876
FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	3,581	0	0
<b>Total Revenues from Federal Sources</b>		<b>87,232</b>	<b>62,031</b>	<b>84,876</b>
Budgeted Fund Balance-Operating Budget	10-303	1,681,936	1,648,773	2,213,046
Withdrawal from Capital Reserve for Local Share	10-307	1,602,896	889,020	0
Withdrawal from Maintenance Reserve	10-310	0	0	350,000
Adjustment for Prior Year Encumbrances		0	1,084,094	0
Actual Revenues (Over)/Under Expenditures		-2,279,197	0	0
<b>Total Operating Budget</b>		<b>29,755,967</b>	<b>32,239,975</b>	<b>32,128,306</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	310,015	35,000	35,000
Scholarship Fund Revenue	20-1770	38,705	0	0
Other Revenue from Local Sources	20-1XXX	22,604	30,696	12,000
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>371,324</b>	<b>65,696</b>	<b>47,000</b>
<b>Revenues from State Sources:</b>				
Preschool Education Aid-Prior Year Carryover	20-3218	0	306,950	351,239
Preschool Education Aid	20-3218	1,005,186	1,555,365	2,821,320
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	49,013	76,859	0
Other Restricted Entitlements	20-32XX	366,515	396,466	396,466
Climate Awareness Education Grant	20-3291	0	6,660	0
<b>Total Revenues from State Sources</b>		<b>1,420,714</b>	<b>2,342,300</b>	<b>3,569,025</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	941,675	1,043,898	887,313
Title II	20-4451-4455	66,379	185,454	157,636
Title III	20-4491-4494	75,155	173,830	147,756
Title IV	20-4471-4474	66,124	64,634	54,939
ARP-IDEA Basic	20-4419	10,577	0	0
IDEA Part B (Handicapped)	20-4420-4429	397,361	622,480	529,108
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	25,767	136,311	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	34,200	5,800	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	12,513	27,488	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	18,763	26,237	0
Staffing Grant				
ARP-ESSER	20-4540	3,464,147	184,199	0
CRRSA Act-ESSER II	20-4534	1,765,140	0	0
CRRSA Act-Learning Acceleration Grant	20-4535	29,883	12,760	0
CRRSA Act-Mental Health Grant	20-4536	10,350	17,165	0
<b>Total Revenues from Federal Sources</b>		<b>6,918,034</b>	<b>2,500,256</b>	<b>1,776,752</b>
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	4,123	517,242
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-10,057	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-10,505	0	0
<b>Total Grants and Entitlements</b>		<b>8,689,510</b>	<b>4,912,375</b>	<b>5,910,019</b>

**(Continued)**

Bergen - Palisades Park  
Advertised Revenues

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Total Revenues/Sources		38,445,477	37,152,350	38,038,325
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	4,123	517,242
Total Revenues/Sources Net of Transfers		38,445,477	37,148,227	37,521,083

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Bergen - Palisades Park  
Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	8,631,621	8,854,405	9,714,462
Special Education-Instruction	11-2XX-100-XXX	2,035,361	2,100,676	2,197,595
Bilingual Education-Instruction	11-240-100-XXX	1,438,348	1,527,074	1,564,853
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	84,709	128,802	130,350
School-Sponsored Athletics-Instruction	11-402-100-XXX	300,296	405,289	330,000
Before/After School Programs	11-421-XXX-XXX	17,362	40,000	20,000
Summer School	11-422-XXX-XXX	55,420	67,658	50,000
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,693,071	2,000,409	2,113,935
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	2,187	4,050	4,050
Undistributed Expenditures-Health Services	11-000-213-XXX	244,846	208,101	212,304
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,389,159	1,795,410	2,191,668
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	390	2,110	2,110
Undistributed Expenditures-Guidance	11-000-218-XXX	371,782	400,182	410,550
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	808,314	890,358	919,244
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	8,874	3,650	3,650
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	14,698	29,665	74,760
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,105	3,000	3,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	850,341	1,008,390	922,194
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,217,224	1,421,029	1,310,856
Undistributed Expenditures-Central Services	11-000-251-XXX	282,648	305,402	314,238
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	168,141	222,305	209,803
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,660,339	2,355,161	2,876,674
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	885,639	846,660	1,059,502
Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,583,527	5,313,150	5,312,086
Total Undistributed Expenditures		15,183,285	16,809,032	17,940,624
Interest Earned on Maintenance Reserve	10-606	500	500	500
Total General Current Expense		27,746,902	29,933,436	31,948,384
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	13,695	39,800	0
Facilities Acquisition and Construction Services	12-000-400-XXX	992,360	1,298,192	112,328
Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	889,020	0
Increase In Capital Reserve	10-604	942,727	0	0
Interest Deposit to Capital Reserve	10-604	25,261	2,500	2,500
Total Capital Outlay		1,974,043	2,229,512	114,828
Transfer of Funds to Charter Schools	10-000-100-56X	35,022	77,027	65,094
General Fund Grand Total		29,755,967	32,239,975	32,128,306
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	22,604	30,696	12,000
Student Activity Fund	20-475-XXX-XXX	299,958	35,000	35,000
Scholarship Fund	20-476-XXX-XXX	28,200	0	0
<b>Preschool Education Aid:</b>				
Preschool Education Aid Instruction	20-218-100-XXX	644,249	789,642	1,405,084
Support Services	20-218-200-XXX	340,937	1,051,796	1,233,478
Facility Acquisition and Construction Services	20-218-400-XXX	20,000	25,000	1,051,239
Total Preschool Education Aid	20-218-XXX-XXX	1,005,186	1,866,438	3,689,801
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	24,100	20,812	20,812
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	155,251	163,702	163,702
Nonpublic Handicapped Services	20-XXX-XXX-XXX	46,291	77,312	77,312
Nonpublic Nursing Services	20-XXX-XXX-XXX	41,888	43,200	43,200
Nonpublic Technology Initiative	20-XXX-XXX-XXX	15,655	17,640	17,640
Nonpublic Security Aid	20-XXX-XXX-XXX	76,670	73,800	73,800
Climate Awareness Education Grant Program	20-471-xxx-xxx	0	6,660	0
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	49,013	76,859	0
Other	20-XXX-XXX-XXX	6,660	0	0
Total Other State Projects		415,528	479,985	396,466
Total State Projects	20-XXX-XXX-XXX	1,420,714	2,346,423	4,086,267
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	941,675	1,043,898	887,313
Title II	20-XXX-XXX-XXX	66,379	185,454	157,636
Title III	20-XXX-XXX-XXX	75,155	173,830	147,756
Title IV	20-XXX-XXX-XXX	66,124	64,634	54,939

**(Continued)**

Bergen - Palisades Park  
Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	397,361	622,480	529,108
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	10,577	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	1,765,140	0	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	29,883	12,760	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	10,350	17,165	0
ARP-ESSER Grant Program	20-487-xxx-xxx	3,464,147	184,199	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	25,767	136,311	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	34,200	5,800	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	12,513	27,488	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	18,763	26,237	0
Total Federal Projects	20-XXX-XXX-XXX	6,918,034	2,500,256	1,776,752
Total Special Revenue Funds		8,689,510	4,912,375	5,910,019
Total Expenditures/Appropriations		38,445,477	37,152,350	38,038,325
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	4,123	517,242
Total Expenditures Net of Transfers		38,445,477	37,148,227	37,521,083

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Bergen - Palisades Park  
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)	1,685,445	2,061,264	1,236,164	623,118
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	2,555,286	1,645,929	561,829	564,329
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	840,169	840,669	841,169	491,669
--Legal Reserve	2,254,394	2,423,673	1,600,000	0
--Unemployment Fund	48,255	48,463	48,463	48,463
--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 (Special Revenue Fund)			0	0
--Student Activity Fund	158,101	168,158	168,158	168,158
--Scholarship Fund	28,158	38,663	38,663	38,663
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Bergen - Palisades Park  
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	\$13,346	\$14,607	\$15,758	\$16,439	\$17,602
Total Classroom Instruction	\$8,604	\$9,001	\$9,876	\$9,697	\$10,463
Classroom-Salaries and Benefits	\$8,289	\$8,732	\$9,426	\$9,161	\$9,991
Classroom-General Supplies and Textbooks	\$154	\$141	\$225	\$205	\$201
Classroom-Purchased Services	\$161	\$128	\$225	\$331	\$271
Total Support Services	\$1,627	\$1,997	\$2,206	\$2,781	\$3,096
Support Services-Salaries and Benefits	\$1,180	\$1,304	\$1,635	\$1,694	\$1,770
Total Administrative Costs	\$1,643	\$1,692	\$1,771	\$2,041	\$1,894
Administration Salaries and Benefits	\$1,274	\$1,356	\$1,357	\$1,595	\$1,451
Total Operations and Maintenance of Plant	\$1,195	\$1,649	\$1,534	\$1,529	\$1,823
Operations and Maintenance-Salaries and Benefits	\$730	\$774	\$801	\$834	\$822
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$267	\$255	\$358	\$369	\$315
Total Equipment Costs	\$80	\$19	\$14	\$37	\$599
Legal Costs	\$23	\$8	\$28	\$30	\$28
Employee Benefits as a percentage of salaries*	27.18%	26.68%	29.01%	29.61%	28.87%

\*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 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.

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Bergen - Palisades Park  
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Security Cameras	1	\$46,175	N	N	
Intercomm Bells and Clocks	2	\$31,752	N	N	
School Van #1	3	\$12,800	N	N	
School Van #2	4	\$9,000	N	N	

The complete budget will be on file and open to examination prior to the budget hearing at the Palisades Park Board of Education building, 410 Second Street, Palisades Park, Bergen County New Jersey between the hours of 10:00 am and 2:00 pm Monday through Friday, excluding holidays.

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