

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 at the Woodland Park Municipal Building, 5 Brophy Lane, Woodland Park, NJ 07424, on Monday, April 25, 2022, at 7 pm, for the purpose of conducting a public hearing on the following budget for the 2022-2023 school year.

Included in budget line 620, Budgeted Withdrawal from Capital Reserve-Excess Costs and other Capital Projects, is \$300,000 that is for other capital projects, to fund construction/renovations for an additional PreK school. The total cost of the project is estimated at \$300,000, which represents expenditures for construction elements or projects that in addition to the facility efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

Advertised Enrollments

| Enrollment Categories                     | October  | October  | October   |
|---|----------|----------|-----------|
|   | 15, 2020 | 15, 2021 | 15, 2022  |
|   | Actual   | Actual   | Estimated |
| Pupils On Roll Regular Full-Time          | 1,052    | 1,081    | 1,173     |
| Pupils On Roll - Special Full-Time        | 145      | 129      | 153       |
| Subtotal - Pupils On Roll                 | 1,197    | 1,210    | 1,326     |
| Private School Placements                 | 2        | 2        | 1         |
| Pupils Sent to Other Dists - Spec Ed Prog | 1        | 3        | 4         |
| Pupils Received                           | 0        | 1        | 0         |

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Passaic - Woodland Park  
Advertised Revenues

| Budget Category  | Account | 2020-21 Actual | 2021-22 Revised | 2022-23 Proposed |
|--|---------|----------------|-----------------|------------------|
| <b>Operating Budget:</b>   |         |                |                 |                  |
| <b>Revenues from Local Sources:</b>  |         |                |                 |                  |
| Local Tax Levy   | 10-1210 | 17,097,768     | 17,439,723      | 17,788,517       |
| Unrestricted Miscellaneous Revenues  | 10-1XXX | 123,067        | 75,000          | 75,000           |
| Interest Earned on Capital Reserve Funds                                   | 10-1XXX | 0              | 95              | 95               |
| Total Revenues from Local Sources  |         | 17,220,835     | 17,514,818      | 17,863,612       |
| <b>Revenues from State Sources:</b>  |         |                |                 |                  |
| Categorical Transportation Aid   | 10-3121 | 175,601        | 175,601         | 175,601          |
| Extraordinary Aid  | 10-3131 | 81,737         | 25,000          | 25,000           |
| Categorical Special Education Aid  | 10-3132 | 782,458        | 782,458         | 782,458          |
| Equalization Aid   | 10-3176 | 343,884        | 511,059         | 409,490          |
| Categorical Security Aid   | 10-3177 | 264,037        | 264,037         | 264,037          |
| Total Revenues from State Sources  |         | 1,647,717      | 1,758,155       | 1,656,586        |
| <b>Revenues from Federal Sources:</b>                                      |         |                |                 |                  |
| Medicaid Reimbursement   | 10-4200 | 0              | 49,633          | 51,764           |
| FFCRA/SEMI and ARRA/SEMI Revenue   | 10-4210 | 6,394          | 0               | 0                |
| Other Federal Grant Revenue-Passed Through State                           | 10-42XX | 53,002         | 0               | 0                |
| Total Revenues from Federal Sources  |         | 59,396         | 49,633          | 51,764           |
| Budgeted Fund Balance-Operating Budget                                     | 10-303  | 200,000        | 315,720         | 288,880          |
| Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects | 10-309  | 846,114        | 500,000         | 300,000          |
| Adjustment for Prior Year Encumbrances                                     |         | 0              | 20,451          | 0                |
| Actual Revenues (Over)/Under Expenditures                                  |         | -689,002       | 0               | 0                |
| Total Operating Budget   |         | 19,285,060     | 20,158,777      | 20,160,842       |
| <b>Grants and Entitlements:</b>  |         |                |                 |                  |
| Student Activity Fund Revenue  | 20-1760 | 9,888          | 0               | 0                |
| Total Revenues from Local Sources  | 20-1XXX | 9,888          | 0               | 0                |
| <b>Revenues from State Sources:</b>  |         |                |                 |                  |
| Preschool Education Aid-Prior Year Carryover                               | 20-3218 | 16,811         | 0               | 48,335           |
| Preschool Education Aid  | 20-3218 | 1,333,825      | 2,919,240       | 3,098,925        |
| Other Restricted Entitlements  | 20-32XX | 6,480          | 0               | 0                |
| Total Revenues from State Sources  |         | 1,357,116      | 2,919,240       | 3,147,260        |
| <b>Revenues from Federal Sources:</b>                                      |         |                |                 |                  |

|  |              |           |           |           |
|--|--------------|-----------|-----------|-----------|
| Title I  | 20-4411-4416 | 322,662   | 290,238   | 285,000   |
| Title II   | 20-4451-4455 | 41,808    | 40,187    | 35,000    |
| Title III  | 20-4491-4494 | 1,991     | 16,604    | 16,000    |
| Title IV   | 20-4471-4474 | 20,500    | 20,741    | 20,500    |
| ARP-IDEA Preschool   | 20-4409      | 0         | 4,942     | 0         |
| ARP-IDEA Basic   | 20-4419      | 0         | 58,106    | 0         |
| IDEA Part B (Handicapped)  | 20-4420-4429 | 289,416   | 297,308   | 279,000   |
| 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      | 0         | 40,000    | 0         |
| ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-4544      | 0         | 45,000    | 0         |
| ARP-ESSER  | 20-4540      | 0         | 2,093,280 | 0         |
| CARES Act Education Stabilization Fund   | 20-4530      | 233,645   | 6,397     | 0         |
| Coronavirus Relief Fund (CRF)  | 20-4532      | 86,050    | 0         | 0         |
| CRRSA Act-ESSER II   | 20-4534      | 0         | 917,408   | 0         |
| CRRSA Act-Learning Acceleration Grant  | 20-4535      | 0         | 59,773    | 0         |
| CRRSA Act-Mental Health Grant  | 20-4536      | 0         | 59,000    | 0         |
| Total Revenues from Federal Sources  |              | 996,072   | 4,096,832 | 635,500   |
| Transfers from Operating Budget-Pre-Kindergarten (Special Education)                                 | 20-5200      | 251,194   | 216,240   | 96,411    |
| Actual Revenues (Over)/Under Expenditures-Student Activity Fund                                      |              | 156       | 0         | 0         |
| Total Grants and Entitlements  |              | 2,614,426 | 7,232,312 | 3,879,171 |

Repayment of Debt:

|                                   |         |         |         |         |
|-----------------------------------|---------|---------|---------|---------|
| Revenues from Local Sources:      |         |         |         |         |
| Local Tax Levy                    | 40-1210 | 561,795 | 491,470 | 496,055 |
| Total Revenues from Local Sources |         | 561,795 | 491,470 | 496,055 |
| Budgeted Fund Balance             | 40-303  | 0       | 1,530   | 1,195   |
| Total Local Repayment of Debt     |         | 561,795 | 493,000 | 497,250 |

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Passaic - Woodland Park  
Advertised Revenues

| Budget Category  | Account | 2020-21<br>Actual | 2021-22<br>Revised | 2022-23<br>Proposed |
|--|---------|-------------------|--------------------|---------------------|
| Actual Revenues (Over)/Under Expenditures  |         | -1,195            | 0                  | 0                   |
| Total Repayment of Debt  |         | 560,600           | 493,000            | 497,250             |
| Total Revenues/Sources   |         | 22,460,086        | 27,884,089         | 24,537,263          |
| Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education) | 20-5200 | 251,194           | 216,240            | 96,411              |
| Total Revenues/Sources Net of Transfers  |         | 22,208,892        | 27,667,849         | 24,440,852          |

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Passaic - Woodland Park  
Advertised Appropriations

| Budget Category   | Account        | 2020-21<br>Actual | 2021-22<br>Revised | 2022-23<br>Proposed |
|---|----------------|-------------------|--------------------|---------------------|
| General Current Expense:  |                |                   |                    |                     |
| Instruction:  |                |                   |                    |                     |
| Regular Programs-Instruction  | 11-1XX-100-XXX | 5,725,295         | 6,043,329          | 5,935,425           |
| Special Education-Instruction   | 11-2XX-100-XXX | 1,692,446         | 1,768,930          | 1,902,395           |
| Basic Skills/Remedial-Instruction   | 11-230-100-XXX | 390,475           | 484,673            | 587,696             |
| Bilingual Education-Instruction   | 11-240-100-XXX | 226,958           | 239,220            | 303,020             |
| Before/After School Programs  | 11-421-XXX-XXX | 0                 | 0                  | 85,000              |
| Support Services:   |                |                   |                    |                     |
| Undistributed Expenditures-Instruction (Tuition)                          | 11-000-100-XXX | 3,835             | 171,128            | 105,770             |
| Undistributed Expenditures-Health Services                                | 11-000-213-XXX | 267,950           | 255,500            | 264,540             |
| Undistributed Expenditures-Speech, OT, PT and Related Services            | 11-000-216-XXX | 553,433           | 711,982            | 580,768             |
| Undistributed Expenditures-Other Support Services, Students-Extraordinary | 11-000-217-XXX | 216,890           | 261,360            | 222,750             |

|  |                |            |            |            |
|--|----------------|------------|------------|------------|
| Services   |                |            |            |            |
| Undistributed Expenditures-Guidance  | 11-000-218-XXX | 246,983    | 260,188    | 331,900    |
| Undistributed Expenditures-Child Study Teams   | 11-000-219-XXX | 438,667    | 407,596    | 452,763    |
| Undistributed Expenditures-Improvement of Instruction Services                                       | 11-000-221-XXX | 293,782    | 283,125    | 183,512    |
| Undistributed Expenditures-Education Media Services/Library  | 11-000-222-XXX | 485,858    | 576,075    | 548,905    |
| Undistributed Expenditures-Instructional Staff Training Services                                     | 11-000-223-XXX | 22,906     | 60,000     | 60,000     |
| Undistributed Expenditures-Support Services-General Administration                                   | 11-000-230-XXX | 496,665    | 628,183    | 632,183    |
| Undistributed Expenditures-Support Services-School Administration                                    | 11-000-240-XXX | 502,824    | 687,471    | 659,577    |
| Undistributed Expenditures-Central Services  | 11-000-251-XXX | 410,702    | 416,939    | 421,131    |
| Undistributed Expenditures-Administrative Information Technology                                     | 11-000-252-XXX | 8,298      | 10,000     | 10,000     |
| Undistributed Expenditures-Operation and Maintenance of Plant Services                               | 11-000-26X-XXX | 1,868,003  | 2,085,732  | 2,081,518  |
| Undistributed Expenditures-Student Transportation Services   | 11-000-270-XXX | 485,534    | 633,200    | 729,500    |
| Personal Services-Employee Benefits  | 11-XXX-XXX-2XX | 2,936,204  | 3,268,543  | 3,380,100  |
| Total Undistributed Expenditures   |                | 9,238,534  | 10,717,022 | 10,664,917 |
| Total General Current Expense  |                | 17,273,708 | 19,253,174 | 19,478,453 |
| Capital Expenditures:  |                |            |            |            |
| Equipment  | 12-XXX-XXX-730 | 0          | 0          | 95,000     |
| Facilities Acquisition and Construction Services   | 12-000-400-XXX | 885,358    | 539,244    | 339,244    |
| Increase In Capital Reserve  | 10-604         | 900,000    | 0          | 0          |
| Interest Deposit to Capital Reserve  | 10-604         | 0          | 95         | 95         |
| Total Capital Outlay   |                | 1,785,358  | 539,339    | 434,339    |
| Transfer of Funds to Charter Schools   | 10-000-100-56X | 225,994    | 366,264    | 248,050    |
| General Fund Grand Total   |                | 19,285,060 | 20,158,777 | 20,160,842 |
| Special Grants and Entitlements:   |                |            |            |            |
| Student Activity Fund  | 20-475-XXX-XXX | 10,044     | 0          | 0          |
| Preschool Education Aid:   |                |            |            |            |
| Preschool Education Aid Instruction  | 20-218-100-XXX | 745,204    | 1,934,224  | 1,680,570  |
| Support Services   | 20-218-200-XXX | 819,226    | 944,256    | 1,533,101  |
| Facility Acquisition and Construction Services   | 20-218-400-XXX | 37,400     | 257,000    | 30,000     |
| Total Preschool Education Aid  | 20-218-XXX-XXX | 1,601,830  | 3,135,480  | 3,243,671  |
| Other State Projects:  |                |            |            |            |
| Other  | 20-XXX-XXX-XXX | 6,480      | 0          | 0          |
| Total Other State Projects   |                | 6,480      | 0          | 0          |
| Total State Projects   | 20-XXX-XXX-XXX | 1,608,310  | 3,135,480  | 3,243,671  |
| Federal Projects:  |                |            |            |            |
| Title I  | 20-XXX-XXX-XXX | 322,662    | 290,238    | 285,000    |
| Title II   | 20-XXX-XXX-XXX | 41,808     | 40,187     | 35,000     |
| Title III  | 20-XXX-XXX-XXX | 1,991      | 16,604     | 16,000     |
| Title IV   | 20-XXX-XXX-XXX | 20,500     | 20,741     | 20,500     |
| IDEA Part B (Handicapped)  | 20-XXX-XXX-XXX | 289,416    | 297,308    | 279,000    |
| ARP-IDEA Basic Grant Program   | 20-223-xxx-xxx | 0          | 58,106     | 0          |
| ARP-IDEA Preschool Grant Program   | 20-224-xxx-xxx | 0          | 4,942      | 0          |
| CARES Act Education Stabilization Fund   | 20-477-XXX-XXX | 233,645    | 6,397      | 0          |
| Coronavirus Relief Fund (CRF) Grant Program  | 20-479-XXX-XXX | 86,050     | 0          | 0          |
| CRRSA Act-ESSER II Grant Program   | 20-483-xxx-xxx | 0          | 917,408    | 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 | 0          | 59,000     | 0          |
| ARP-ESSER Grant Program  | 20-487-xxx-xxx | 0          | 2,093,280  | 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 | 0          | 40,000     | 0          |
| ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-491-xxx-xxx | 0          | 45,000     | 0          |

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Passaic - Woodland Park  
Advertised Appropriations

| Budget Category        | Account     | 2020-21<br>Actual | 2021-22<br>Revised | 2022-23<br>Proposed |
|------------------------|-------------|-------------------|--------------------|---------------------|
| Total Federal Projects | 20-XXX-XXX- | 996,072           | 4,096,832          | 635,500             |

|   |                |            |            |            |
|---|----------------|------------|------------|------------|
| Total Special Revenue Funds   | XXX            | 2,614,426  | 7,232,312  | 3,879,171  |
| Repayment of Debt:  |                |            |            |            |
| Total Regular Debt Service  | 40-701-510-XXX | 560,600    | 493,000    | 497,250    |
| Total Debt Service Funds  |                | 560,600    | 493,000    | 497,250    |
| Total Expenditures/Appropriations   |                | 22,460,086 | 27,884,089 | 24,537,263 |
| Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion | 11-105-100-936 | 251,194    | 216,240    | 96,411     |
| Total Expenditures Net of Transfers                                       |                | 22,208,892 | 27,667,849 | 24,440,852 |

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Passaic - Woodland Park  
Advertised Recapitulation of Balances

| Budget Category  | Audited Balance 06-30-2020 | Audited Balance 06-30-2021 | Estimated Balance 106-30-2022 | Estimated Balance 206-30-2023 |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Unrestricted:  |                            |                            |                               |                               |
| (General Operating Budget)   | 446,278                    | 787,411                    | 787,411                       | 787,411                       |
| (Repayment of Debt)  | 1,530                      | 2,725                      | 1,195                         | 0                             |
| Restricted for Specific Purposes:                                  |                            |                            |                               |                               |
| (General Operating Budget)   |                            |                            |                               |                               |
| --Capital Reserve  | 1,511,742                  | 1,565,628                  | 1,065,723                     | 765,818                       |
| --Adult Education Programs   | 0                          | 0                          | 0                             | 0                             |
| --Maintenance Reserve  | 0                          | 0                          | 0                             | 0                             |
| --Legal Reserve  | 456,476                    | 604,600                    | 288,880                       | 0                             |
| --Unemployment Fund  | 102,380                    | 81,674                     | 81,674                        | 81,674                        |
| --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  | 12,965                     | 12,809                     | 12,809                        | 12,809                        |
| --Scholarship Fund   | 0                          | 0                          | 0                             | 0                             |
| (Repayment of Debt)  |                            |                            |                               |                               |
| --Restricted for Repayment of Debt                                 | 0                          | 0                          | 0                             | 0                             |

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Passaic - Woodland Park  
Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations                      | 2019-20 Actual Costs | 2020-21 Actual Costs | 2021-22 Original Budget | 2021-22 Revised Budget | 2022-23 Proposed Budget |
|--|----------------------|----------------------|-------------------------|------------------------|-------------------------|
| Total Budgetary Comparative Per Pupil Cost       | \$15,369             | \$15,267             | \$16,136                | \$17,666               | \$16,713                |
| Total Classroom Instruction                      | \$9,158              | \$9,032              | \$9,567                 | \$10,573               | \$9,766                 |
| Classroom-Salaries and Benefits                  | \$8,398              | \$8,511              | \$8,870                 | \$9,658                | \$9,193                 |
| Classroom-General Supplies and Textbooks         | \$629                | \$332                | \$482                   | \$591                  | \$321                   |
| Classroom-Purchased Services                     | \$131                | \$189                | \$215                   | \$323                  | \$251                   |
| Total Support Services                           | \$2,712              | \$3,003              | \$3,199                 | \$3,395                | \$3,587                 |
| Support Services-Salaries and Benefits           | \$2,101              | \$2,243              | \$2,181                 | \$2,334                | \$2,759                 |
| Total Administrative Costs                       | \$1,771              | \$1,446              | \$1,586                 | \$1,732                | \$1,565                 |
| Administration Salaries and Benefits             | \$1,387              | \$1,156              | \$1,257                 | \$1,328                | \$1,204                 |
| Total Operations and Maintenance of Plant        | \$1,722              | \$1,779              | \$1,778                 | \$1,959                | \$1,789                 |
| Operations and Maintenance-Salaries and Benefits | \$967                | \$942                | \$1,021                 | \$1,038                | \$949                   |
| Board Contribution to Food Services              | \$0                  | \$0                  | \$0                     | \$0                    | \$0                     |
| Total Extracurricular Costs                      | \$0                  | \$0                  | \$0                     | \$0                    | \$0                     |
| Total Equipment Costs                            | \$36                 | \$32                 | \$23                    | \$215                  | \$96                    |
| Legal Costs                                      | \$63                 | \$69                 | \$60                    | \$59                   | \$73                    |
| Employee Benefits as a percentage of salaries*   | 28.81%               | 27.52%               | 25.35%                  | 25.98%                 | 25.11%                  |

\*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 2021-22 revised appropriations and the 2022-23 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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Passaic - Woodland Park  
Capital Projects

| Description/Activity | Project Number | Dollar Amount | Eligible for Grant | Request to Exceed Referendum | Funding Source for Request to Exceed Referendum |
|----------------------|----------------|---------------|--------------------|------------------------------|---|
| Preschool renovation | WP 2022-23.1   | \$300,000     | N                  | N                            |   |

The complete budget will be on file and open to examination at the Woodland Park Board of Education Business Office, 853 McBride Avenue, Woodland Park, Passaic County New Jersey between the hours of 8:30 am and 4:00 pm Monday through Friday, excluding holidays.

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