

Bergen

Woodcliff Lake Boro

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	598.0	611.0	644.0
On Roll Special Ed Full-Time	120.0	123.0	115.0
On Roll Subtotal	718.0	734.0	759.0
In Private School Placements	4.0	7.0	7.0
Sent to Other Districts Special Ed	2.0	1.0	1.0
Received	12.0	10.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	16,375,228	16,896,670	17,964,878
	Total Tuition	10-1300	38,925	20,100	20,100
	Unrestricted Miscellaneous Revenues	10-1XXX	81,104	6,800	6,800
	Interest Earned on Capital Reserve Funds	10-1XXX	7,065	400	400
	Total Revenues from Local Sources		16,502,322	16,923,970	17,992,178
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	62,505	62,505	62,505
	Extraordinary Aid	10-3131	322,620	50,000	50,000
	Categorical Special Education Aid	10-3132	513,112	636,795	790,177
	Categorical Security Aid	10-3177	44,572	44,572	44,572
	Other State Aids	10-3XXX	4,350	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	38,914	0	0
	Total Revenues from State Sources		986,073	793,872	947,254
General Fund Revenues from Other Sources	Withdrawal from Capital Reserve for Local Share	10-307	0	259,775	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,314,050	0
	Withdrawal from Maintenance Reserve	10-310	0	175,000	0
	Transfers from Other Funds	10-5200	394,300	0	0
	Adjustment for Prior Year Encumbrances		0	190,761	0
	Actual Revenues (Over)/Under Expenditures		-2,971,491	0	0
General Fund Revenues	Total Operating Budget		14,911,204	19,657,428	18,939,432
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	35,789	0	0
	Total Revenues from Local Sources	20-1XXX	35,789	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	16,437	0
	Other Restricted Entitlements	20-32XX	16,661	0	0
	Total Revenues from State Sources		16,661	16,437	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	18,055	9,338	7,937
	Title III	20-4491-4494	399	0	0
	ARP-IDEA Preschool	20-4409	2,513	0	0
	ARP-IDEA Basic	20-4419	29,429	0	0
	IDEA Part B (Handicapped)	20-4420-4429	168,604	175,852	149,475
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	57,399	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	141,683	0
	CRRSA Act-ESSER II	20-4534	103,342	80,614	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	3,675	0
	Other	20-4XXX	206,683	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Total Revenues from Federal Sources			599,025	593,561
Special Revenue Fund Revenues	Total Grants and Entitlements		651,060	609,998	157,412
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	618,025	598,825	579,625
	Total Revenues from Local Sources		618,025	598,825	579,625
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		618,025	598,825	579,625
Debt Service Fund Revenues	Total Repayment of Debt		618,025	598,825	579,625
All Fund Revenues	Total Revenues/Sources		16,180,289	20,866,251	19,676,469
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,180,289	20,866,251	19,676,469

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,041,715	5,405,376	5,368,492
	Special Education-Instruction	11-2XX-100-XXX	1,580,013	1,728,949	2,002,645
	Basic Skills/Remedial-Instruction	11-230-100-XXX	14,782	10,007	11,252
	Bilingual Education-Instruction	11-240-100-XXX	6,740	7,113	7,255
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	42,422	61,370	54,850
	School-Sponsored Athletics-Instruction	11-402-100-XXX	39,639	42,400	42,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	216,762	596,982	635,434
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,211	22,922	23,656
	Undistributed Expenditures-Health Services	11-000-213-XXX	213,106	203,062	212,183
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	395,300	463,734	472,297
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	393,364	617,900	410,128
	Undistributed Expenditures-Guidance	11-000-218-XXX	195,631	210,369	193,228
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	472,966	546,299	548,290
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	99,222	104,743	112,275
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	76,468	128,073	155,617
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,837	44,203	49,895
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	425,609	513,987	426,413
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	451,145	479,290	478,629
	Undistributed Expenditures-Central Services	11-000-251-XXX	506,793	524,495	478,129
	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	23,786	27,296	7,950
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,723,535	2,062,596	1,852,084
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	180,311	404,333	442,604
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,552,382	3,757,638	4,925,891
	Total Undistributed Expenditures		7,964,428	10,707,922	11,424,703
General Fund Current Expenses	Total General Current Expense		14,689,739	17,963,137	18,911,597

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
Capital Outlay	Equipment	12-XXX-XXX-730	42,430	72,231	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	104,035	1,621,660	27,435	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	75,000	0	0	
	Interest Deposit to Capital Reserve	10-604	0	400	400	
	Total Capital Outlay		221,465	1,694,291	27,835	
General Fund Expenses and Transfers	General Fund Grand Total		14,911,204	19,657,428	18,939,432	
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	16,437	0	
	Other	20-XXX-XXX-XXX	16,661	0	0	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	16,661	16,437	0	
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	18,055	9,338	7,937	
	Title III	20-XXX-XXX-XXX	399	0	0	
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	168,604	175,852	149,475	
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	29,429	0	0	
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	2,513	0	0	
	Other	20-XXX-XXX-XXX	206,683	0	0	
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	103,342	80,614	0	
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	3,675	0	
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0	
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	141,683	0	
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	57,399	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	
	Total Federal Projects	20-XXX-XXX-XXX	599,025	593,561	157,412	
	Special Revenue Fund Expenses	Total Special Revenue Funds		651,060	609,998	157,412

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Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	618,025	598,825	579,625
	Total Debt Service Funds		618,025	598,825	579,625
All Fund Expenses	Total Expenditures/Appropriations		16,180,289	20,866,251	19,676,469
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,180,289	20,866,251	19,676,469

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	\$20,216	\$19,834	\$22,461	\$23,109	\$23,496
Total Classroom Instruction	\$12,378	\$11,533	\$12,977	\$13,028	\$14,026
Classroom-Salaries and Benefits	\$11,604	\$10,952	\$12,160	\$12,320	\$13,306
Classroom-General Supplies and Textbooks	\$559	\$348	\$548	\$428	\$454
Classroom-Purchased Services	\$216	\$233	\$269	\$280	\$266
Total Support Services	\$3,182	\$3,202	\$4,056	\$4,117	\$3,935
Support Services-Salaries and Benefits	\$2,829	\$2,779	\$3,433	\$3,477	\$3,307
Total Administrative Costs	\$2,336	\$2,396	\$2,477	\$2,714	\$2,622
Administration Salaries and Benefits	\$2,102	\$2,098	\$2,206	\$2,285	\$2,449
Total Operations and Maintenance of Plant	\$2,258	\$2,557	\$2,761	\$3,057	\$2,722
Operations and Maintenance-Salaries and Benefits	\$653	\$783	\$913	\$925	\$874
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$57	\$141	\$185	\$188	\$183
Total Equipment Costs	\$51	\$59	\$0	\$98	\$0
Legal Costs	\$33	\$56	\$59	\$135	\$16
Employee Benefits as a percentage of salaries*	28.29%	26.79%	36.49%	36.35%	47.58%

*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's Internet 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Participate in Universal Services Fund E-Rate.	0
Curriculum Services	Pascack Valley Regional High School, Regional Curriculum Coordinator and Instructional Coaching.	0
Insurance Coverages and Benefits	Participation in NESBIG Insurance for property, casualty and worker's compensation insurance.	0
	Participation in State Employee Health Benefit Plan.	0
Municipal/Public Works	Community groups use the school facility under an agreement with the Borough of Woodcliff Lake.	0
	Shared field use and maintenance with the Borough of Woodcliff Lake.	0
Others	Participate in ACES Competitive Energy.	0
	County office pick-ups share with Region.	0
	Participate with Region districts to share the cost of staff training for professional workshops.	0
Professional Staff Development	Professional Development with Pascack Valley Regional High School.	0
	Professional Development with Bergen County Special Services.	0
Purchasing	Middlesex Regional Educational Services Commission, State Contract.	0
	Cooperative Purchasing through Educational Data Services.	0
	Mercer County Special Service School District for the purpose of work, materials, services, supplies.	0
Recycling	Shared waste removal with the Borough of Woodcliff Lake.	0
Special Education Services	Region V for occupational therapy and physical therapy.	0
Technology Services	Bergen County Technical Schools Technology Services.	0
Transportation Services, including Fuel	Purchase vehicle fuel with Borough of Park Ridge.	0
	Region 1 transportation services.	0

Estimated Tax Rates

Municipality	Category	Amount
Woodcliff Lake	(A) General Fund School Levy	17,430,775
	(D) Total School Levy	18,020,000
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	2,160,763,306
	(H) Estimated Equalized Valuation (as of 10/01/22)	2,491,666,327
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8067
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8340
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6996
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7232