

Bergen - Closter Boro

Notice is hereby given to the legal voters of the Closter Public Schools District, in the County of Bergen, of the State of New Jersey, that a Public Hearing will be held in the Library-Media Center of Tenakill Middle School of the Closter Board of Education, 275 High Street, Closter, New Jersey on Thursday, April 30, 2026, at 7:30 PM, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	1,026	1,036	1,048
Pupils On Roll - Special Full-Time	166	151	155
Subtotal - Pupils On Roll	1,192	1,187	1,203
Private School Placements	4	5	5
Pupils Sent to Other Districts - Reg Prog	1	0	0
Pupils Sent to Other Dists - Spec Ed Prog	18	13	12
Pupils Received	19	25	27

Bergen - Closter Boro
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	22,967,866	23,633,912	25,203,081
Total Tax Levy	10-121x	22,967,866	23,633,912	25,203,081
Total Tuition	10-1300	276,183	332,100	348,710
Transportation Fees from Individuals	10-1410	17,500	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	574,533	275,000	290,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	100
Interest Earned on Maintenance Reserve	10-1XXX	0	150	150
Interest Earned on Capital Reserve Funds	10-1XXX	0	850	750
Total Revenues from Local Sources		23,836,082	24,242,012	25,842,791
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	93,632	98,966	99,146
Extraordinary Aid	10-3131	498,703	0	0
Categorical Special Education Aid	10-3132	1,399,363	1,438,479	1,378,573
Categorical Security Aid	10-3177	114,037	166,009	174,632
Other State Aids	10-3XXX	13,417	0	0
Total Revenues from State Sources		2,119,152	1,703,454	1,652,351
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	1,187,120	650,000
Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-309	0	900,000	1,369,000
Withdrawal from Maintenance Reserve	10-317	0	0	255,000
Other Financing Sources	10-310	0	340,000	340,000
Adjustment for Prior Year Encumbrances	10-5XXX	159,102	0	0
Actual Revenues (Over)/Under Expenditures		43,923	0	0
Total Operating Budget		26,158,259	28,495,200	30,109,142
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	299,635	500	500
Other Revenue from Local Sources	20-1XXX	152,477	414,048	218,000
Total Revenues from Local Sources	20-1XXX	452,112	414,548	218,500
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	19,787	25,355	13,000
Total Revenues from State Sources		19,787	25,355	13,000
Revenues from Federal Sources:				
Title I	20-4411-4416	105,329	55,521	36,607
IDEA Part B (Handicapped)	20-4420-4429	298,297	294,288	203,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	584	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	4,750	0	0
ARP-ESSER	20-4540	43,894	0	0
Other	20-4XXX	31,920	0	0
Total Revenues from Federal Sources		484,774	349,809	239,607
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-5,864	0	0
Total Grants and Entitlements		950,809	789,712	471,107
Repayment of Debt:				
Transfers from Capital Reserve	40-5210	0	0	255,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	301,848	303,452	56,719
Total Revenues from Local Sources		301,848	303,452	56,719
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	155,472	156,298	160,556
Total Local Repayment of Debt		457,320	459,750	472,275
Total Repayment of Debt		457,320	459,750	472,275
Total Revenues/Sources		27,566,388	29,744,662	31,052,524
Deduct Transfer-Transfers from Capital Reserve	40-5210	0	0	255,000
Total Revenues/Sources Net of Transfers		27,566,388	29,744,662	30,797,524

Bergen - Closter Boro
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	7,631,142	7,894,841	7,899,878
Special Education-Instruction	11-2XX-100-XXX	2,606,152	2,740,834	2,762,183
Basic Skills/Remedial-Instruction	11-230-100-XXX	506,616	550,022	553,756
Bilingual Education-Instruction	11-240-100-XXX	438,177	504,646	478,186
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	74,637	95,760	104,730
School-Sponsored Athletics-Instruction	11-402-100-XXX	40,521	56,745	48,218
Before/After School Programs	11-421-XXX-XXX	26,608	51,987	24,000
Summer School	11-422-XXX-XXX	16,630	59,000	77,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,582,471	1,670,519	1,415,993
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	102,408	114,258	126,695
Undistributed Expenditures-Health Services	11-000-213-XXX	206,989	226,280	224,850
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	463,828	513,996	533,809
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	1,217,610	1,533,980	1,456,636
Undistributed Expenditures-Guidance	11-000-218-XXX	385,470	410,389	424,437
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	750,155	790,866	798,672
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	131,657	170,917	180,419
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	176,889	215,671	182,926
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	89,251	101,500	82,674
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	505,169	669,201	612,265
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	906,595	955,066	905,081
Undistributed Expenditures-Central Services	11-000-251-XXX	418,987	449,096	462,581
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	159,708	180,116	182,864
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,828,217	2,299,024	2,213,672
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	560,849	662,645	644,083
Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,507,758	4,602,600	6,055,193
Total Undistributed Expenditures		12,994,011	15,566,124	16,502,850
Interest Earned on Maintenance Reserve	10-606	0	150	150
Interest Earned on Current Expense Emergency Res	10-607	0	0	100
Total General Current Expense		24,334,494	27,520,109	28,451,051
Capital Expenditures:				
Equipment	12-XXX-XXX-730	200,683	59,300	18,400
Facilities Acquisition and Construction Services	12-000-400-XXX	1,623,082	914,941	1,383,941
Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	255,000
Interest Deposit to Capital Reserve	10-604	0	850	750
Total Capital Outlay		1,823,765	975,091	1,658,091
General Fund Grand Total		26,158,259	28,495,200	30,109,142
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	152,477	414,048	218,000
Student Activity Fund	20-475-XXX-XXX	293,771	500	500
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	3,068	3,615	3,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	10,160	4,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	13,779	9,000	4,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,940	2,580	2,000
Total Other State Projects		19,787	25,355	13,000
Total State Projects	20-XXX-XXX-XXX	19,787	25,355	13,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	105,329	55,521	36,607
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	298,297	294,288	203,000
Other	20-XXX-XXX-XXX	31,920	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	43,894	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	584	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	4,750	0	0
Total Federal Projects	20-XXX-XXX-XXX	484,774	349,809	239,607
Total Special Revenue Funds		950,809	789,712	471,107
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	457,320	459,750	472,275
Total Debt Service Funds		457,320	459,750	472,275
Total Expenditures/Appropriations		27,566,388	29,744,662	31,052,524
Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	255,000
Total Expenditures Net of Transfers		27,566,388	29,744,662	30,797,524

Bergen - Closter Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	1,089,281	1,053,338	541,218	541,218
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	7,034,561	8,528,454	7,629,304	6,006,054
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	813,985	877,088	537,238	197,388
--Legal Reserve	1,375,000	1,325,000	650,000	0
--Unemployment Fund	177,845	177,845	177,845	177,845
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,100
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008) (Special Revenue Fund)	0	0	0	0
--Student Activity Fund	94,420	100,284	100,284	100,284
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Bergen - Closter Boro
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,592	\$18,584	\$20,209	\$21,219	\$21,921
Total Classroom Instruction	\$10,480	\$11,300	\$12,059	\$12,458	\$13,086
Classroom-Salaries and Benefits	\$9,608	\$10,281	\$11,509	\$11,655	\$12,568
Classroom-General Supplies and Textbooks	\$517	\$758	\$253	\$425	\$243
Classroom-Purchased Services	\$354	\$261	\$297	\$378	\$275
Total Support Services	\$3,323	\$3,497	\$3,966	\$4,149	\$4,243
Support Services-Salaries and Benefits	\$2,771	\$2,940	\$3,153	\$3,276	\$3,448
Total Administrative Costs	\$2,054	\$1,977	\$2,066	\$2,291	\$2,290
Administration Salaries and Benefits	\$1,658	\$1,677	\$1,760	\$1,816	\$1,944
Total Operations and Maintenance of Plant	\$1,651	\$1,695	\$1,978	\$2,163	\$2,132
Operations and Maintenance-Salaries and Benefits	\$877	\$888	\$975	\$1,045	\$1,115
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$81	\$113	\$139	\$156	\$167
Total Equipment Costs	\$68	\$168	\$15	\$50	\$15
Legal Costs	\$39	\$10	\$34	\$68	\$34
Employee Benefits as a percentage of salaries*	21.86%	22.69%	28.01%	27.59%	35.44%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Bergen - Closter Boro
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Phone Systems Upgrade	HES-2627-01	\$68,000	N	N	
Sidewalk and Curb Replacement	HES-2627-02	\$520,000	N	N	
Replacement of Interior Doors	HES-2627-03	\$80,000	N	N	
Network Infrastructure Work – Phase 4	TMS-2627-01	\$135,000	N	N	
Phone Systems Upgrade	TMS-2627-02	\$44,000	N	N	
Gym Wall Lunch Tables Replacement	TMS-2627-03	\$130,000	N	N	
Replacement of Interior Doors	TMS-2627-04	\$80,000	N	N	
Vertical Unit HVAC Replacement	TMS-2627-05	\$312,000	N	N	

Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$1,369,000 Line 620 or a portion of Line 620 that is for other capital projects of the district as follows: Hillside Elementary School – Phone Systems Upgrade for \$68,000; Sidewalk and curb replacement for \$520,000, and Replacement of Interior Doors for \$80,000. Tenakill Middle School – Phase 4 of the Network Infrastructure Project for \$135,000, Phone System Upgrade for \$44,000, Lunch Room Table Replacement for \$130,000, Replacement of Interior Doors for \$80,000, and Vertical HVAC Unit Replacement for \$312,000. The total cost of these projects is \$1,369,000, which represents expenditures for construction elements or projects that are in addition to the facilities' efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Learning Standards. Any funds withdrawn from the Capital Reserve and unspent by the end of the school year shall be returned to the Capital Reserve fund.

Another withdrawal from the Capital Reserve Account (Budget Line 625) in the amount of \$255,000 will be made as a transfer to the Debt Service Fund. This one-time transfer will be used to pay down the principal on the 2023 bond series, thereby reducing the overall tax impact.

The Total Capital Reserve Withdrawal is \$1,624,000.

The complete budget will be on file and open to examination at the Closter Board of Education
Business Administrator's Office – Hillside Elementary School, 340 Homans Avenue, Bergen County, New Jersey
Between the hours of 9:00 am and 3:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the
State Board of Education.