

Bergen - Tenafly Boro

Notice is hereby given to the legal voters of the Tenafly school district, in the County of Bergen, of the State of New Jersey, that a Public Hearing will be held in the Hegelein Building of the Tenafly Board of Education, 500 Tenafly Road, Tenafly, NJ 07670, on April 27, 2026 at 7:00 pm, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024	15, 2025	15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	2,885	2,922	2,995
Pupils On Roll - Special Full-Time	517	496	540
Pupils On Roll - Special Shared-Time	1	0	0
Subtotal - Pupils On Roll	3,403	3,418	3,535
Private School Placements	29	35	23
Pupils Sent to Other Dists - Spec Ed Prog	26	7	10
Pupils Received	41	51	56
Pupils in State Facilities	1	0	0

Bergen - Tenafly Boro  
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy-Base Budget	10-1210	74,243,236	77,045,578	82,332,053
Total Tax Levy	10-121x	74,243,236	77,045,578	82,332,053
Total Tuition	10-1300	1,030,519	802,619	1,075,000
Rents and Royalties	10-1910	97,918	150,000	150,000
Unrestricted Miscellaneous Revenues	10-1XXX	739,053	600,000	600,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,000	250	0
Interest Earned on Maintenance Reserve	10-1XXX	3,000	500	500
Interest Earned on Capital Reserve Funds	10-1XXX	9,000	1,000	1,000
<b>Total Revenues from Local Sources</b>		<b>76,123,726</b>	<b>78,599,947</b>	<b>84,158,553</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	427,118	382,343	451,079
Extraordinary Aid	10-3131	1,987,650	1,000,000	1,000,000
Categorical Special Education Aid	10-3132	3,905,029	4,107,829	4,229,813
Categorical Security Aid	10-3177	329,405	451,073	496,615
Other State Aids	10-3XXX	113,481	0	0
<b>Total Revenues from State Sources</b>		<b>6,762,683</b>	<b>5,941,245</b>	<b>6,177,507</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	11,616	1,746	22,589
<b>Total Revenues from Federal Sources</b>		<b>11,616</b>	<b>1,746</b>	<b>22,589</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	2,371,956	2,300,000	2,100,000
Withdrawal from Maintenance Reserve	10-309	0	2,000,000	5,445,000
Withdrawal from Current Expense Emergency Reserve	10-310	0	155,170	0
Withdrawal from Other Funds	10-312	0	258,900	0
Transfers from Other Funds	10-5200	1,541,344	0	0
Adjustment for Prior Year Encumbrances		0	138,624	0
Actual Revenues (Over)/Under Expenditures		-1,592,223	0	0
<b>Total Operating Budget</b>		<b>85,219,102</b>	<b>89,395,632</b>	<b>97,903,649</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	694,573	0	0
Scholarship Fund Revenue	20-1770	24,821	0	0
Other Revenue from Local Sources	20-1XXX	274,602	378,401	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>993,996</b>	<b>378,401</b>	<b>0</b>
<b>Revenues from State Sources:</b>				
Other Restricted Entitlements	20-32XX	365,851	462,754	462,754
State Grants Through Intermediate Sources	20-3700	0	8,210	0
<b>Total Revenues from State Sources</b>		<b>365,851</b>	<b>470,964</b>	<b>462,754</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	101,632	153,008	110,567
Title II	20-4451-4455	98,500	84,018	54,164
Title III	20-4491-4494	62,517	93,537	58,030
IDEA Part B (Handicapped)	20-4420-4429	851,507	824,673	700,972
Vocational Education	20-4430	9,388	0	0
Other	20-4XXX	33,567	0	0
<b>Total Revenues from Federal Sources</b>		<b>1,157,111</b>	<b>1,155,236</b>	<b>923,733</b>
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		21,086	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-12,279	0	0
<b>Total Grants and Entitlements</b>		<b>2,525,765</b>	<b>2,004,601</b>	<b>1,386,487</b>
<b>Repayment of Debt:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210	2,245,156	4,575,035	6,736,260
<b>Total Revenues from Local Sources</b>		<b>2,245,156</b>	<b>4,575,035</b>	<b>6,736,260</b>
<b>Revenues from State Sources:</b>				
Debt Service Aid Type II	40-3160	399,665	1,026,573	1,768,966
Budgeted Fund Balance	40-303	0	67	68
<b>Total Local Repayment of Debt</b>		<b>2,644,821</b>	<b>5,601,675</b>	<b>8,505,294</b>
Actual Revenues (Over)/Under Expenditures		98,232	0	0
<b>Total Repayment of Debt</b>		<b>2,743,053</b>	<b>5,601,675</b>	<b>8,505,294</b>
<b>Total Revenues/Sources</b>		<b>90,487,920</b>	<b>97,001,908</b>	<b>107,795,430</b>

**(Continued)**

Bergen - Tenafly Boro  
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Revenues/Sources Net of Transfers		90,487,920	97,001,908	107,795,430

Bergen - Tenafly Boro  
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	25,733,160	24,469,453	24,397,253
Special Education-Instruction	11-2XX-100-XXX	4,998,019	4,715,661	4,833,913
Basic Skills/Remedial-Instruction	11-230-100-XXX	842,579	843,250	868,340
Bilingual Education-Instruction	11-240-100-XXX	1,124,114	1,374,222	1,402,755
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	445,800	535,990	514,401
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,018,404	998,696	970,068
Before/After School Programs	11-421-XXX-XXX	97,512	0	0
Summer School	11-422-XXX-XXX	0	207,550	245,500
Other Instructional Programs-Instruction	11-4XX-100-XXX	22,091	0	0
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,003,621	4,713,505	4,111,555
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	28,437	0	159,518
Undistributed Expenditures-Health Services	11-000-213-XXX	664,535	875,883	922,944
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,314,773	2,224,827	2,060,615
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	4,220,986	3,634,070	3,857,450
Undistributed Expenditures-Guidance	11-000-218-XXX	1,597,756	1,425,071	1,693,173
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,988,155	1,817,818	2,207,927
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,610,451	1,747,877	1,610,615
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	688,495	577,845	484,734
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	77,652	122,971	117,323
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,422,379	1,884,963	1,723,891
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,183,818	3,458,386	3,239,610
Undistributed Expenditures-Central Services	11-000-251-XXX	1,140,315	1,503,310	1,315,785
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,101,212	1,829,209	1,956,593
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,575,680	7,887,664	8,517,025
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,622,763	2,730,233	2,693,502
Personal Services-Employee Benefits	11-XXX-XXX-2XX	14,199,758	16,546,612	21,350,522
Total Undistributed Expenditures		46,440,786	52,980,244	58,022,782
Interest Earned on Maintenance Reserve	10-606	3,000	500	500
Increase In Maintenance Reserve	10-606	1,000,000	0	0
Interest Earned on Current Expense Emergency Res	10-607	1,000	250	0
Total General Current Expense		81,726,465	86,125,816	91,255,512
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	13,632	1,038,916	1,162,055
Facilities Acquisition and Construction Services	12-000-400-XXX	40,082	229,900	40,082
Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	2,000,000	5,445,000
Increase In Capital Reserve	10-604	3,429,923	0	0
Interest Deposit to Capital Reserve	10-604	9,000	1,000	1,000
Total Capital Outlay		3,492,637	3,269,816	6,648,137
General Fund Grand Total		85,219,102	89,395,632	97,903,649
<b>Special Grants and Entitlements:</b>				
<b>Local Projects</b>				
Student Activity Fund	20-XXX-XXX-XXX	274,602	378,401	0
Scholarship Fund	20-475-XXX-XXX	715,659	0	0
	20-476-XXX-XXX	12,542	0	0
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,840	25,810	25,810
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	87,052	122,519	122,519
Nonpublic Handicapped Services	20-XXX-XXX-XXX	94,328	133,244	133,244
Nonpublic Nursing Services	20-XXX-XXX-XXX	63,118	75,130	75,130
Nonpublic Technology Initiative	20-XXX-XXX-XXX	21,479	24,554	24,554
Nonpublic Security Aid	20-XXX-XXX-XXX	77,034	81,497	81,497
Other	20-XXX-XXX-XXX	0	8,210	0
Total Other State Projects		365,851	470,964	462,754
Total State Projects	20-XXX-XXX-XXX	365,851	470,964	462,754
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	101,632	153,008	110,567
Title II	20-XXX-XXX-XXX	98,500	84,018	54,164
Title III	20-XXX-XXX-XXX	62,517	93,537	58,030
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	851,507	824,673	700,972
Vocational Education	20-XXX-XXX-XXX	9,388	0	0
Other	20-XXX-XXX-XXX	33,567	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,157,111	1,155,236	923,733
Total Special Revenue Funds		2,525,765	2,004,601	1,386,487

**(Continued)**

Bergen - Tenafly Boro  
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,743,053	5,601,675	8,505,294
Total Debt Service Funds		2,743,053	5,601,675	8,505,294
Total Expenditures/Appropriations		90,487,920	97,001,908	107,795,430
Total Expenditures Net of Transfers		90,487,920	97,001,908	107,795,430

Bergen - Tenafly 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)	6,005,969	3,090,459	1,785,140	1,785,140
(Repayment of Debt)	98,367	135	68	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	2,040,559	5,479,482	5,866,015	422,015
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	614,850	1,617,850	1,463,180	1,463,680
--Legal Reserve	1,380,214	3,480,214	2,100,000	0
--Unemployment Fund	485,157	492,421	492,421	492,421
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	258,900	259,900	1,250	1,250
--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	254,647	233,561	233,561	233,561
--Scholarship Fund	89,586	101,865	101,865	101,865
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Bergen - Tenafly Boro  
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual Costs	Actual Costs	Original Budget	Revised Budget	Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,477	\$21,530	\$22,889	\$22,990	\$23,876
Total Classroom Instruction	\$13,155	\$12,023	\$12,182	\$12,058	\$12,447
Classroom-Salaries and Benefits	\$12,178	\$11,255	\$11,707	\$11,583	\$12,082
Classroom-General Supplies and Textbooks	\$510	\$445	\$264	\$282	\$181
Classroom-Purchased Services	\$467	\$322	\$211	\$193	\$184
Total Support Services	\$3,565	\$4,346	\$4,707	\$4,603	\$4,992
Support Services-Salaries and Benefits	\$2,779	\$3,639	\$4,044	\$3,987	\$4,471
Total Administrative Costs	\$2,358	\$2,455	\$2,807	\$3,084	\$2,977
Administration Salaries and Benefits	\$2,074	\$2,104	\$2,213	\$2,370	\$2,306
Total Operations and Maintenance of Plant	\$1,858	\$2,185	\$2,645	\$2,687	\$2,917
Operations and Maintenance-Salaries and Benefits	\$1,101	\$1,243	\$1,575	\$1,563	\$1,768
Board Contribution to Food Services	\$12	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$517	\$520	\$545	\$556	\$543
Total Equipment Costs	\$0	\$4	\$237	\$304	\$329
Legal Costs	\$34	\$56	\$29	\$29	\$41
Employee Benefits as a percentage of salaries*	26.81%	28.36%	33.62%	32.03%	40.22%

\*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 - Tenafly Boro  
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Grandstand Addition	1	\$200,000	N	N	
Districtwide paving and sidewalk work	2	\$200,000	N	N	
Districtwide painting	3	\$200,000	N	N	
Districtwide flooring replacement	4	\$200,000	N	N	
Districtwide HVAC upgrades and installations	5	\$200,000	N	N	
Districtwide door and lock replacements	6	\$200,000	N	N	
Districtwide ceiling replacements	7	\$200,000	N	N	
Districtwide security upgrades	8	\$200,000	N	N	
Districtwide field and grounds improvements	9	\$200,000	N	N	
Districtwide locker/storage replacements and adds.	10	\$200,000	N	N	
Exterior door replacements	R1	\$430,625	N	Y	3. Capital Reserve Withdrawal
Window replacements	R2	\$430,625	N	Y	3. Capital Reserve Withdrawal
Bathroom replacements and upgrades	R3	\$430,625	N	Y	3. Capital Reserve Withdrawal
THS locker room renovation	R4	\$430,625	N	Y	3. Capital Reserve Withdrawal
HVAC upgrades	R5	\$430,625	N	Y	3. Capital Reserve Withdrawal
Additions at various buildings	R6	\$1,291,875	N	Y	3. Capital Reserve Withdrawal

The complete budget will be on file and open to examination at the Hegelein Building, 500 Tenafly Road, Tenafly, Bergen County New Jersey between the hours of 8:00 am and 4:00 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.