Bergen - Carlstadt Boro

Notice is hereby given to the legal voters of the Carlstadt School District, in the County of Bergen, of the State of New Jersey, that a Public Hearing will be held in the cafeteria of the Carlstadt Board of Education, 550 Washington Street on Tuesday, May 5, 2026 at 6:30pm, 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	416	416	437
Pupils On Roll - Special Full-Time	66	64	64
Subtotal - Pupils On Roll	482	480	501
Private School Placements	4	2	3
Pupils Sent to Contracted Preschool Prog	29	45	0
Pupils Sent to Other Districts - Reg Prog	0	0	46
Pupils Sent to Other Dists - Spec Ed Prog	15	18	15

Bergen - Carlstadt 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	11,963,401	12,451,165	13,248,332
Total Tax Levy	10-121x	11,963,401	12,451,165	13,248,332
Rents and Royalties	10-1910	21,850	0	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	311,796	21,186	17,423
Interest Earned on Maintenance Reserve	10-1XXX	0	200	200
Interest Earned on Capital Reserve Funds	10-1XXX	0	200	200
Total Revenues from Local Sources		12,297,047	12,472,751	13,276,155
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	45,263	41,694	47,785
Extraordinary Aid	10-3131	184,702	150,000	150,000
Categorical Special Education Aid	10-3132	586,121	618,554	651,791
Categorical Security Aid	10-3177	128,213	144,925	153,907
Total Revenues from State Sources		944,299	955,173	1,003,483
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	3,684	2,744	0
Total Revenues from Federal Sources		3,684	2,744	0
Budgeted Fund Balance-Operating Budget	10-303	0	2,031,018	1,876,383
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	75,000
Withdrawal from Maintenance Reserve	10-310	0	24,998	31,000
Withdrawal from Current Expense Emergency Reserve	10-312	0	0	35,000
Adjustment for Prior Year Encumbrances		0	10,268	0
Actual Revenues (Over)/Under Expenditures		-795,886	0	0
Total Operating Budget		12,449,144	15,496,952	16,297,021
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	78,541	0	0
Other Revenue from Local Sources	20-1XXX	5,500	2,826	0
Total Revenues from Local Sources	20-1XXX	84,041	2,826	0
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	164,023	3,639
Preschool Education Aid	20-3218	677,697	900,351	1,083,900
Total Revenues from State Sources		677,697	1,064,374	1,087,539
Revenues from Federal Sources:				
Title I	20-4411-4416	105,080	112,076	77,396
Title II	20-4451-4455	3,995	30,625	11,560
Title III	20-4491-4494	25,728	12,056	7,728
Title IV	20-4471-4474	8,342	20,000	7,500
IDEA Part B (Handicapped)	20-4420-4429	160,900	160,078	120,057
ARP-ESSER	20-4540	2,163	0	0
Total Revenues from Federal Sources		306,208	334,835	224,241
Transfers from Operating Budget-Pre-Kindergarten	20-5200	82,254	0	0
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	164,214	270,975
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-3,394	0	0
Total Grants and Entitlements		1,146,806	1,566,249	1,582,755
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,553,288	1,547,538	1,554,038
Total Revenues from Local Sources		1,553,288	1,547,538	1,554,038
Total Local Repayment of Debt		1,553,288	1,547,538	1,554,038
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment of Debt		1,553,287	1,547,538	1,554,038
Total Revenues/Sources		15,149,237	18,610,739	19,433,814
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	82,254	0	0
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	164,214	270,975
Total Revenues/Sources Net of Transfers		15,066,983	18,446,525	19,162,839

Bergen - Carlstadt 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	4,216,951	4,759,424	4,764,224
Special Education-Instruction	11-2XX-100-XXX	433,330	567,617	693,459
Basic Skills/Remedial-Instruction	11-230-100-XXX	122,435	204,030	204,330
Bilingual Education-Instruction	11-240-100-XXX	81,602	85,670	89,630
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	43,415	48,262	28,437
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	873,865	1,414,971	1,357,125
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	59,508	65,077	66,901
Undistributed Expenditures-Health Services	11-000-213-XXX	109,694	118,993	123,807
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	741,482	767,922	771,948
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	120	4,500	4,500
Undistributed Expenditures-Guidance	11-000-218-XXX	141,504	167,810	173,541
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	539,939	588,146	682,310
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	127,210	128,208	132,255
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	159,467	171,441	249,149
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	8,000	3,500
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	421,395	418,160	456,601
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	235,298	226,876	246,238
Undistributed Expenditures-Central Services	11-000-251-XXX	216,914	265,788	278,580
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	116,873	110,628	67,308
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,257,714	1,649,845	1,705,162
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	223,323	519,073	430,126
Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,257,765	3,110,280	3,595,678
Total Undistributed Expenditures		7,482,071	9,735,718	10,344,729
Interest Earned on Maintenance Reserve	10-606	0	200	200
Total General Current Expense		12,379,804	15,400,921	16,125,009
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	35,110	35,000
Facilities Acquisition and Construction Services	12-000-400-XXX	36,191	36,191	111,191
Interest Deposit to Capital Reserve	10-604	0	200	200
Total Capital Outlay		36,191	71,501	146,391
Transfer of Funds to Charter Schools	10-000-100-56X	33,149	24,530	25,621
General Fund Grand Total		12,449,144	15,496,952	16,297,021
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,500	2,826	0
Student Activity Fund	20-475-XXX-XXX	75,147	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	104,298	237,177	247,672
Support Services	20-218-200-XXX	655,653	991,411	1,072,342
Facility Acquisition and Construction Services	20-218-400-XXX	0	0	38,500
Total Preschool Education Aid	20-218-XXX-XXX	759,951	1,228,588	1,358,514
Total State Projects	20-XXX-XXX-XXX	759,951	1,228,588	1,358,514
Federal Projects:				
Title I	20-XXX-XXX-XXX	105,080	112,076	77,396
Title II	20-XXX-XXX-XXX	3,995	30,625	11,560
Title III	20-XXX-XXX-XXX	25,728	12,056	7,728
Title IV	20-XXX-XXX-XXX	8,342	20,000	7,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	160,900	160,078	120,057
ARP-ESSER Grant Program	20-487-xxx-xxx	2,163	0	0
Total Federal Projects	20-XXX-XXX-XXX	306,208	334,835	224,241
Total Special Revenue Funds		1,146,806	1,566,249	1,582,755
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,553,287	1,547,538	1,554,038
Total Debt Service Funds		1,553,287	1,547,538	1,554,038
Total Expenditures/Appropriations		15,149,237	18,610,739	19,433,814
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	82,254	0	0
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	164,214	270,975
Total Expenditures Net of Transfers		15,066,983	18,446,525	19,162,839

Bergen - Carlstadt 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)	413,743	315,411	284,702	284,702
(Repayment of Debt)	1	2	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	106,168	556,168	556,368	481,568
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	405,506	370,071	345,273	314,473
--Legal Reserve	3,196,341	3,876,692	1,876,383	0
--Unemployment Fund	17,059	13,957	13,957	13,957
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	215,000
--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	63,328	66,722	66,722	66,722
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Bergen - Carlstadt 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	$21,729	$22,792	$28,675	$29,034	$29,458
Total Classroom Instruction	$12,800	$12,549	$15,843	$16,201	$16,379
Classroom-Salaries and Benefits	$11,893	$11,692	$14,498	$14,692	$15,620
Classroom-General Supplies and Textbooks	$611	$500	$833	$785	$567
Classroom-Purchased Services	$296	$358	$512	$725	$192
Total Support Services	$3,694	$4,920	$6,232	$5,952	$6,325
Support Services-Salaries and Benefits	$3,265	$3,489	$4,519	$4,205	$4,710
Total Administrative Costs	$2,469	$2,487	$2,865	$2,863	$2,855
Administration Salaries and Benefits	$2,055	$2,126	$2,451	$2,481	$2,405
Total Operations and Maintenance of Plant	$2,675	$2,725	$3,601	$3,882	$3,823
Operations and Maintenance-Salaries and Benefits	$1,164	$978	$1,215	$1,488	$1,309
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$92	$111	$134	$136	$75
Total Equipment Costs	$0	$0	$0	$73	$147
Legal Costs	$91	$112	$90	$72	$71
Employee Benefits as a percentage of salaries*	31.84%	33.50%	41.64%	41.70%	46.02%

*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 - Carlstadt Boro
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Interior Renovations for Classroom	03-07470-050-26-1000	$75,000	N	N	

Carlstadt Public School is making a withdrawal from Capital Reserve in the 2026-2027 budget in the amount of $75,000. The purpose of this withdrawal is to complete a classroom interior renovation project.

The amount represents expenditures for construction elements or projects that exceed the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

The complete budget will be on file and open to examination at the Carlstadt Board Office, 550 Washington Street, Carlstadt, Bergen County New Jersey between Jersey between the hours of 8:30 am and 4 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.