

Bergen - Demarest Boro

Notice is hereby given to the legal voters of the Demarest school district, in the County of Bergen, of the State of New Jersey, that a Public Hearing will be held in the County Road Elementary School Media Center at 130 County Rd, Demarest NJ 07627, Tuesday April 28, 2026 at 7:00 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 Actual | 15, 2025 Actual | 15, 2026 Estimated |
| Pupils On Roll Regular Full-Time | 731 | 739 | 724 |
| Pupils On Roll - Special Full-Time | 67 | 61 | 68 |
| Subtotal - Pupils On Roll | 798 | 800 | 792 |
| Private School Placements | 3 | 4 | 3 |
| Pupils Sent to Other Dists - Spec Ed Prog | 2 | 3 | 4 |
| Pupils Received | 57 | 56 | 54 |

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Bergen - Demarest 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 | 17,390,952 | 18,260,500 | 19,407,158 |
| Total Tax Levy | 10-121x | 17,390,952 | 18,260,500 | 19,407,158 |
| Total Tuition | 10-1300 | 762,026 | 698,998 | 754,331 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 236,602 | 100,000 | 99,074 |
| Interest Earned on Capital Reserve Funds | 10-1XXX | 163,066 | 2,000 | 2,000 |
| Total Revenues from Local Sources | | 18,552,646 | 19,061,498 | 20,262,563 |
| Revenues from State Sources: | | | | |
| Categorical Transportation Aid | 10-3121 | 49,777 | 44,970 | 40,420 |
| Extraordinary Aid | 10-3131 | 216,290 | 0 | 0 |
| Categorical Special Education Aid | 10-3132 | 842,549 | 742,903 | 717,100 |
| Categorical Security Aid | 10-3177 | 69,584 | 145,180 | 147,541 |
| Other State Aids | 10-3XXX | 11,267 | 0 | 0 |
| Total Revenues from State Sources | | 1,189,467 | 933,053 | 905,061 |
| Budgeted Fund Balance-Operating Budget | | | | |
| Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects | 10-303 | 0 | 735,949 | 535,949 |
| Withdrawal from Maintenance Reserve | 10-309 | 0 | 1,125,000 | 1,575,000 |
| Transfers from Other Funds | 10-310 | 0 | 200,000 | 200,000 |
| Adjustment for Prior Year Encumbrances | 10-5200 | 146,972 | 0 | 0 |
| Actual Revenues (Over)/Under Expenditures | | 0 | 30,233 | 0 |
| Total Operating Budget | | 20,803,636 | 22,085,733 | 23,478,573 |
| Grants and Entitlements: | | | | |
| Student Activity Fund Revenue | 20-1760 | 161,995 | 0 | 0 |
| Other Revenue from Local Sources | 20-1XXX | 61,611 | 190,474 | 125,474 |
| Total Revenues from Local Sources | 20-1XXX | 223,606 | 190,474 | 125,474 |
| Revenues from State Sources: | | | | |
| Other Restricted Entitlements | 20-32XX | 133,618 | 140,696 | 140,696 |
| Total Revenues from State Sources | | 133,618 | 140,696 | 140,696 |
| Revenues from Federal Sources: | | | | |
| Title II | 20-4451-4455 | 5,790 | 4,632 | 3,706 |
| Title III | 20-4491-4494 | 10,635 | 8,508 | 6,806 |
| Title IV | 20-4471-4474 | 5,740 | 4,592 | 3,674 |
| IDEA Part B (Handicapped) | 20-4420-4429 | 198,887 | 213,756 | 171,005 |
| ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant | 20-4541 | 30,499 | 0 | 0 |
| ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant | 20-4542 | 16,116 | 0 | 0 |
| ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant | 20-4543 | 17,521 | 0 | 0 |
| ARP-ESSER | 20-4540 | 167,476 | 0 | 0 |
| Total Revenues from Federal Sources | | 452,664 | 231,488 | 185,191 |
| Actual Revenues (Over)/Under Expenditures-Student Activity Fund | | -3,174 | 0 | 0 |
| Total Grants and Entitlements | | 806,714 | 562,658 | 451,361 |
| Repayment of Debt: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 614,500 | 611,700 | 0 |
| Total Revenues from Local Sources | | 614,500 | 611,700 | 0 |
| Total Local Repayment of Debt | | 614,500 | 611,700 | 0 |
| Total Repayment of Debt | | 614,500 | 611,700 | 0 |
| Total Revenues/Sources | | 22,224,850 | 23,260,091 | 23,929,934 |
| Total Revenues/Sources Net of Transfers | | 22,224,850 | 23,260,091 | 23,929,934 |

Bergen - Demarest 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 | 5,602,530 | 6,013,702 | 6,101,498 |
| Special Education-Instruction | 11-2XX-100-XXX | 1,519,519 | 1,697,166 | 1,866,234 |
| Basic Skills/Remedial-Instruction | 11-230-100-XXX | 165,111 | 169,625 | 196,641 |
| Bilingual Education-Instruction | 11-240-100-XXX | 145,198 | 221,158 | 188,720 |
| School-Sponsored Cocurricular or Extracurricular Activities-Instruction | 11-401-100-XXX | 109,335 | 102,252 | 100,479 |
| School-Sponsored Athletics-Instruction | 11-402-100-XXX | 25,395 | 28,279 | 42,378 |
| Community Services Programs/Operations | 11-800-330-XXX | 62,118 | 64,903 | 66,466 |
| Support Services: | | | | |
| Undistributed Expenditures-Instruction (Tuition) | 11-000-100-XXX | 283,324 | 430,559 | 632,350 |
| Undistributed Expenditures-Attendance and Social Work | 11-000-211-XXX | 59,761 | 55,592 | 57,375 |
| Undistributed Expenditures-Health Services | 11-000-213-XXX | 285,667 | 270,257 | 283,364 |
| Undistributed Expenditures-Speech, OT, PT and Related Services | 11-000-216-XXX | 548,839 | 483,416 | 530,473 |
| Undistributed Expenditures-Other Support Services, Students>Extraordinary Services | 11-000-217-XXX | 249,816 | 379,970 | 521,967 |
| Undistributed Expenditures-Guidance | 11-000-218-XXX | 302,651 | 313,560 | 324,779 |
| Undistributed Expenditures-Child Study Teams | 11-000-219-XXX | 511,015 | 687,620 | 687,960 |
| Undistributed Expenditures-Improvement of Instruction Services | 11-000-221-XXX | 197,324 | 297,936 | 288,916 |
| Undistributed Expenditures-Education Media Services/Library | 11-000-222-XXX | 185,466 | 196,372 | 206,332 |
| Undistributed Expenditures-Instructional Staff Training Services | 11-000-223-XXX | 15,695 | 84,488 | 71,513 |
| Undistributed Expenditures-Support Services-General Administration | 11-000-230-XXX | 494,822 | 634,880 | 587,905 |
| Undistributed Expenditures-Support Services-School Administration | 11-000-240-XXX | 523,201 | 614,015 | 580,069 |
| Undistributed Expenditures-Central Services | 11-000-251-XXX | 384,649 | 394,319 | 390,808 |
| Undistributed Expenditures-Administrative InformationTechnology | 11-000-252-XXX | 14,909 | 46,723 | 53,234 |
| Undistributed Expenditures-Operation and Maintenance of Plant Services | 11-000-26X-XXX | 2,133,282 | 2,143,885 | 2,002,948 |
| Undistributed Expenditures-Student Transportation Services | 11-000-270-XXX | 191,290 | 220,568 | 222,049 |
| Personal Services-Employee Benefits | 11-XXX-XXX-2XX | 3,485,134 | 4,223,180 | 5,275,754 |
| Total Undistributed Expenditures | | 9,866,845 | 11,477,340 | 12,717,796 |
| Total General Current Expense | | 17,496,051 | 19,774,425 | 21,280,212 |
| Capital Expenditures: | | | | |
| Equipment | | | | |
| Facilities Acquisition and Construction Services | 12-XXX-XXX-730 | 12,203 | 8,926 | 0 |
| Capital Reserve-Transfer to Capital Projects | 12-000-400-XXX | 1,095,382 | 1,175,382 | 2,196,361 |
| Interest Deposit to Capital Reserve | 12-000-400-931 | 2,200,000 | 1,125,000 | 0 |
| | 10-604 | 0 | 2,000 | 2,000 |
| Total Capital Outlay | | 3,307,585 | 2,311,308 | 2,198,361 |
| General Fund Grand Total | | 20,803,636 | 22,085,733 | 23,478,573 |
| Special Grants and Entitlements: | | | | |
| Local Projects | | | | |
| Student Activity Fund | 20-XXX-XXX-XXX | 61,611 | 190,474 | 125,474 |
| Other State Projects: | 20-475-XXX-XXX | 158,821 | 0 | 0 |
| Nonpublic Textbooks | 20-XXX-XXX-XXX | 3,273 | 3,949 | 3,949 |
| Nonpublic Handicapped Services | 20-XXX-XXX-XXX | 10,554 | 20,542 | 20,542 |
| Nonpublic Nursing Services | 20-XXX-XXX-XXX | 10,270 | 11,502 | 11,502 |
| Nonpublic Technology Initiative | 20-XXX-XXX-XXX | 3,135 | 2,818 | 2,818 |
| Nonpublic Security Aid | 20-XXX-XXX-XXX | 106,386 | 101,885 | 101,885 |
| Total Other State Projects | | 133,618 | 140,696 | 140,696 |
| Total State Projects | 20-XXX-XXX-XXX | 133,618 | 140,696 | 140,696 |
| Federal Projects: | | | | |
| Title II | 20-XXX-XXX-XXX | 5,790 | 4,632 | 3,706 |
| Title III | 20-XXX-XXX-XXX | 10,635 | 8,508 | 6,806 |
| Title IV | 20-XXX-XXX-XXX | 5,740 | 4,592 | 3,674 |
| IDEA Part B (Handicapped) | 20-XXX-XXX-XXX | 198,887 | 213,756 | 171,005 |
| ARP-ESSER Grant Program | 20-487-xxx-xxx | 167,476 | 0 | 0 |
| ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant | 20-488-xxx-xxx | 30,499 | 0 | 0 |
| ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant | 20-489-xxx-xxx | 16,116 | 0 | 0 |
| ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant | 20-490-xxx-xxx | 17,521 | 0 | 0 |
| Total Federal Projects | 20-XXX-XXX-XXX | 452,664 | 231,488 | 185,191 |
| Total Special Revenue Funds | | 806,714 | 562,658 | 451,361 |
| Repayment of Debt: | | | | |
| Total Regular Debt Service | 40-701-510-XXX | 614,500 | 611,700 | 0 |
| Total Debt Service Funds | | 614,500 | 611,700 | 0 |
| Total Expenditures/Appropriations | | 22,224,850 | 23,260,091 | 23,929,934 |
| Total Expenditures Net of Transfers | | 22,224,850 | 23,260,091 | 23,929,934 |

Bergen - Demarest 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) | 811,872 | 779,579 | 577,059 | 441,110 |
| (Repayment of Debt) | 0 | 0 | 0 | 0 |
| Restricted for Specific Purposes: | | | | |
| (General Operating Budget) | | | | |
| --Capital Reserve | 5,187,880 | 4,901,879 | 3,778,879 | 2,205,879 |
| --Adult Education Programs | 0 | 0 | 0 | 0 |
| --Maintenance Reserve | 400,000 | 300,000 | 300,000 | 100,000 |
| --Legal Reserve | 1,400,000 | 1,000,000 | 400,000 | 0 |
| --Unemployment Fund | 0 | 0 | 0 | 0 |
| --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 | 84,294 | 87,468 | 87,468 | 87,468 |
| --Scholarship Fund | 0 | 0 | 0 | 0 |
| (Repayment of Debt) | | | | |
| --Restricted for Repayment of Debt | 0 | 0 | 0 | 0 |

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Bergen - Demarest 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 | \$20,642 | \$21,200 | \$23,829 | \$23,884 | \$25,727 |
| Total Classroom Instruction | \$11,970 | \$12,062 | \$13,540 | \$13,513 | \$14,862 |
| Classroom-Salaries and Benefits | \$11,236 | \$11,388 | \$12,521 | \$12,533 | \$13,948 |
| Classroom-General Supplies and Textbooks | \$458 | \$380 | \$722 | \$672 | \$673 |
| Classroom-Purchased Services | \$276 | \$294 | \$297 | \$308 | \$242 |
| Total Support Services | \$3,558 | \$3,604 | \$4,401 | \$4,338 | \$4,858 |
| Support Services-Salaries and Benefits | \$2,885 | \$2,719 | \$3,292 | \$3,246 | \$3,568 |
| Total Administrative Costs | \$2,231 | \$2,234 | \$2,489 | \$2,641 | \$2,638 |
| Administration Salaries and Benefits | \$1,863 | \$1,903 | \$2,042 | \$2,028 | \$2,153 |
| Total Operations and Maintenance of Plant | \$2,583 | \$2,973 | \$3,064 | \$3,058 | \$2,987 |
| Operations and Maintenance-Salaries and Benefits | \$1,247 | \$1,282 | \$1,407 | \$1,399 | \$1,481 |
| Board Contribution to Food Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Extracurricular Costs | \$210 | \$218 | \$219 | \$217 | \$251 |
| Total Equipment Costs | \$14 | \$15 | \$0 | \$11 | \$0 |
| Legal Costs | \$30 | \$44 | \$50 | \$50 | \$44 |
| Employee Benefits as a percentage of salaries* | 30.83% | 32.68% | 37.12% | 37.01% | 44.80% |

*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.

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Bergen - Demarest Boro
Capital Projects

| Description/Activity | Project Number | Dollar Amount | Eligible for Grant | Request to Exceed Referendum | Funding Source for Request to Exceed Referendum |
|--|----------------|---------------|--------------------|------------------------------|---|
| Gym Addition-Demarest Middle School-lease Purchase | 1 | \$615,979 | N | N | |
| Fire and Burglar Alarm Replacement-County Rd | 2 | \$447,900 | N | N | |
| School Door Replacements -Demarest Middle School | 3 | \$35,615 | N | N | |
| Locker Replacements-Demarest Middle School | 4 | \$55,000 | N | N | |
| Fire & Burglar Alarm Replacement-Luther Lee School | 5 | \$411,991 | N | N | |
| Door Replacements-Luther Lee School | 6 | \$93,354 | N | N | |
| Playground/Outdoor Sign Replacement-Luther Lee | 7 | \$224,760 | N | N | |
| Gym Renovations-Luther Lee School | 8 | \$30,000 | N | N | |
| Faculty Room HVAC Replacement-Luther Lee School | 9 | \$40,000 | N | N | |
| Bathroom Renovations Districtwide | 10 | \$100,000 | N | N | |
| Phone System Replacement Districtwide | 11 | \$90,804 | N | N | |
| Floor Replacement Districtwide | 12 | \$45,576 | N | N | |

Included in budget line 620, Budgeted Withdrawal from Capital Reserve-Excess Cost & Other Capital Projects, is \$1,575,000 for the following other capital projects:

- Fire and Burglar Alarm Replacement-County Rd School and Luther Lee School
- Door Replacements-Demarest Middle School and Luther Lee School
- Locker Replacements-Demarest Middle School
- Playground/Outdoor Sign Replacement-Luther Lee School
- Gym Renovations-Luther Lee School
- Faculty Room HVAC Replacement-Luther Lee School
- Bathroom Renovations District-wide
- Phone System Replacement District-wide
- Floor Replacement District-wide

The estimated total cost of these projects is \$1,575,000 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 core curriculum content standards.

The complete budget will be on file and open to examination at the Demarest Middle School at 568 Piermont Rd, Demarest NJ 07627, Bergen County between the hours of 8:30 am and 3:30 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.