

04/20/2009

BERGEN - ROCHELLE PARK TWP

## Advertised Enrollments

ENROLLMENT CATEGORY October 15, 2009	October 15, 2007 Actual	October 15, 2008 Actual
Estimated		
486 Pupils on Roll Regular Full-Time	452	465
2 Pupils on Roll Regular Shared-Time		
34 Pupils on Roll - Special Full-Time	47	40
Private School Placements	8	8
159 Pupils Sent to Other Districts-Reg Prog	118	116
22 Pupils Sent to Other Dists-Spec Ed Prog	24	23

BERGEN - ROCHELLE PARK TWP

## Advertised Revenues

Budget Category 2008-09	Account	2007-08 Actual
Revised		
Anticipated		
OPERATING BUDGET		
Budgeted Fund Balance - Operating Budget	10-303	179,082
150,479		
356,297		
Withdrawal from Cap Res-for Local Share	10-307	
100,000		
Revenues from Local Sources:		
Local Tax Levy	10-1210	8,791,803
8,775,772		
8,699,726		
Interest Earned on Capital Reserve Funds	10-1XXX	1,429
100		
100		
Other Restricted Miscellaneous Revenues	10-1XXX	
64,339		
Unrestricted Miscellaneous Revenues	10-1XXX	54,961
35,000		
25,000		
SUBTOTAL		8,848,193
8,810,872		
8,789,165		
Revenues from State Sources:		
Transportation Aid	10-3120	220,066
Special Education Aid	10-3130	297,023
Bilingual Education	10-3140	12,866
Extraordinary Aid	10-3131	47,939
78,318		
78,318		
Consolidated Aid	10-3195	70,550
Additional Formula Aid	10-3196	37,780
Other State Aids	10-3XXX	341
Categorical Special Education Aid	10-3132	
320,811		
329,046		
Categorical Security Aid	10-3177	
46,049		
45,770		
Adjustment Aid	10-3178	
165,056		
170,222		
Categorical Transportation Aid	10-3121	
126,904		
137,451		
SUBTOTAL		686,565
737,138		
760,807		
Actual Revenues (Over)/Under Expenditures		-36,614
TOTAL OPERATING BUDGET		9,498,144
9,798,489		
9,906,269		
GRANTS AND ENTITLEMENTS		

Revenues from State Sources:		
Instructional Supplement Aid	20-3214	30,703
TOTAL REVENUES FROM STATE SOURCES		30,703
Revenues from Federal Sources:		
Title I	20-4411-4416	9,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	128,799
80,000 80,000		
Other	20-4XXX	10,182
TOTAL REVENUES FROM FEDERAL SOURCES		148,481
80,000 80,000		
TOTAL GRANTS AND ENTITLEMENTS		179,184
80,000 80,000		
REPAYMENT OF DEBT		
Budgeted Fund Balance	40-303	
3,708 2,185		
Revenues from Local Sources:		
Local Tax Levy	40-1210	277,863
273,940 276,706		
Miscellaneous	40-1XXX	2,185
TOTAL REVENUES FROM LOCAL SOURCES		280,048
273,940 276,706		
TOTAL LOCAL REPAYMENT OF DEBT		280,048
277,648 278,891		
Actual Revenues (Over)/Under Expenditures		916
TOTAL REPAYMENT OF DEBT		280,964
277,648 278,891		
TOTAL REVENUES/SOURCES		9,958,292
10,156,137 10,265,160		

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Advertised Appropriations

2008-09	Budget Category 2009-10	Account	2007-08 Expenditures
Rev. Approp.	Appropriations		
GENERAL CURRENT EXPENSE			
Instruction:			
Regular Programs		11-1XX-100-XXX	2,543,321
2,611,050	2,752,919		
Special Education		11-2XX-100-XXX	420,577
424,847	451,591		
Basic Skills/Remedial		11-230-100-XXX	126,695
138,781	131,885		
Bilingual Education		11-240-100-XXX	42,662
59,018	58,657		
School-Spon. Co/Extra-Curr. Activities		11-401-100-XXX	30,319
23,156	26,298		
School Sponsored Athletics		11-402-100-XXX	15,430
25,026	21,551		
Support Services:			
Tuition		11-000-100-XXX	2,616,313
2,949,836	2,777,234		
Attendance and Social Work Services		11-000-211-XXX	24,258
19,127	19,127		
Health Services		11-000-213-XXX	52,239
55,954	60,076		
Speech, OT, PT, Related & Extraordinary Services		11-000-216,217	203,238
201,552	204,321		
Guidance		11-000-218-XXX	98,235
100,116	104,388		
Child Study Teams		11-000-219-XXX	262,765
273,907	264,318		
Educational Media Services - School Library		11-000-222-XXX	192,985
176,103	178,794		
General Administration		11-000-230-XXX	325,172
310,965	299,347		
School Administration		11-000-240-XXX	163,224
175,848	175,909		
Central Svcs & Admin Info Technology		11-000-25X-XXX	195,992
199,536	199,146		
Operation and Maintenance of Plant Services		11-000-26X-XXX	569,284
530,873	546,897		
Student Transportation Services		11-000-270-XXX	364,024
366,202	393,211		
Personal Services - Employee Benefits		11-XXX-XXX-2XX	1,107,678
980,439	1,112,439		
Food Services		11-000-310-XXX	26,022
28,253	28,253		

	Total Support Services Expenditures		6,201,429
6,368,711	6,363,460		
	TOTAL GENERAL CURRENT EXPENSE		9,380,433
9,650,589	9,806,361		
	CAPITAL EXPENDITURES		
	Deposit to Capital Reserve	10-604	99,082
	Interest Earned on Capital Reserve	10-604	1,429
100	100		
	Equipment	12-XXX-XXX-73X	11,700
47,800			
	Facilities Acquisition and Construction Services	12-000-4XX-XXX	5,500
64,339			
	Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	
100,000			
	TOTAL CAPITAL EXPENDITURES		117,711
147,900	64,439		
	Transfer of Funds to Charter Schools	10-000-100-56X	
35,469			
	OPERATING BUDGET GRAND TOTAL		9,498,144
9,798,489	9,906,269		
	SPECIAL GRANTS AND ENTITLEMENTS		
	Instruction	20-214-100-XXX	30,703
	TOTAL INSTRUCTIONAL SUPPLEMENT AID		30,703
	Total State Projects		30,703
	Federal Projects:		
	Title I	20-XXX-XXX-XXX	9,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	128,799
80,000	80,000		
	Other Special Projects	20-XXX-XXX-XXX	10,182
	Total Federal Projects		148,481
80,000	80,000		
	TOTAL GRANTS AND ENTITLEMENTS		179,184
80,000	80,000		
	REPAYMENT OF DEBT		
	Repayment of Debt - Regular	40-701-510-XXX	280,964
277,648	278,891		
	TOTAL REPAYMENT OF DEBT		280,964
277,648	278,891		
	Total Expenditures		9,958,292
10,156,137	10,265,160		
	DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:		
	Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930	
	Capital Reserve - Transfer to Repayment of Debt	12-000-400-933	
	TOTAL EXPENDITURES NET OF TRANSFERS		9,958,292
10,156,137	10,265,160		

BERGEN - ROCHELLE PARK TWP

Advertised Recapitulation of Balance

Estimated	Estimated	Audited	Audited
Balance	Balance	Balance	Balance
Budget Category	Budget Category	6/30/2007	6/30/2008
6/30/2009	6/30/2010		
	Unreserved:		
	General Operating Budget	287,559	335,498
297,939	152,281		
	Repayment of Debt	6,809	5,893
2,185	0		
	Reserved for Specific Purposes:		
	General Operating Budget:		
	Capital Reserve	41,817	142,329
42,429	42,529		
	Adult Education Programs	0	0
0	0		
	Maintenance Reserve	0	0
0	0		
	Legal Reserve	292,002	323,559
210,639	0		
	Tuition Reserve	0	0
0	0		
	Current Expense Emergency Reserve	0	0

0		0		
0	Reserved for	Repayment of Debt	0	0
0				

BERGEN - ROCHELLE PARK TWP  
Advertised Per Pupil Cost Calculations

		2009 - 2010		
2008-09	2009-2010	2006-07	2007-08	2008-09
Revised	Proposed	Actual	Actual	Original
Budget	Budget			Budget
Per Pupil Cost Calculations:	Per Pupil Cost Calculations:	(1)	(2)	(3)
(4)	(5)			
Total Comparative Per Pupil Cost		12881	13000	12866
12505	12784			
Total Classroom Instruction		7785	7915	7978
7728	8022			
Classroom-Salaries and Benefits		7474	7572	7680
7416	7709			
Classroom-General Supplies and Textbooks		255	298	228
240	242			
Classroom-Purchased Services and Other		57	46	70
71	71			
Total Support Services		2112	2001	1961
1921	1900			
Support Services-Salaries and Benefits		1718	1578	1659
1588	1556			
Total Administrative Costs		1575	1583	1573
1539	1535			
Administration-Salaries and Benefits		1239	1187	1254
1229	1235			
Total Operations and Maintenance of Plant		1229	1263	1175
1147	1160			
Operations & Maintenance of Plant-Salary & Ben.		556	565	544
535	555			
Total Food Services Costs		57	53	53
56	54			
Total Extracurricular Costs		91	111	123
111	109			
Total Equipment Costs		95	24	99
95	0			
Employee Benefits as a % of Salaries		26.2	25.4	22.5
21.7	23.8			

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2008-09 revised appropriations and 2009-10 budgeted appropriations presented in this advertised budget. Total 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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Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	09-10 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

BERGEN - ROCHELLE PARK TWP

## Shared Services -- Description of Shared Services

The district participates in ACES and ACT group purchasing for natural gas, electric and telecommunications. The district is also a member of Northeast Bergen Insurance Group. School supplies are purchased through Educational Data cooperative bid.

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## 22a. Estimated Tax Rate Information

## A. Estimated 09-10 School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	8,699,726 (A)
Estimated Net Taxable Valuation (as of 10/01/2008 )	702,927,880 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	1.2376 (C)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,976,432 (D)
Estimated Net Taxable Valuation (as of 10/01/2008 )	702,927,880 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	1.2770 (F)

## B. Estimated 09-10 Equalized School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	8,699,726 (G)
Estimated Equalized Valuation (as of 10/01/2008 )	1,161,173,629 (H)
Estimated 09-10 Equalized General Fund School Tax Rate=(G)/(H)X100	0.7492 (I)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,976,432 (J)
Estimated Equalized Valuation (as of 10/01/2008 )	1,161,173,629 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.7730 (L)

BERGEN - ROCHELLE PARK TWP

## 17. Salaries and Benefits of Certain District Employees

Name	Dr. C . Lauren Schoen
Job Title	Superintendent

Base Annual Salary	151,178
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	12/04/2006
Ending Date of Contract	07/01/2011
Annual Work Days	240
Annual Vacation Days	22
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

## Benefits:

Allowances	4,024
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0

User Friendly budget

Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

BERGEN - ROCHELLE PARK TWP

17. Salaries and Benefits of Certain District Employees

Name Theresa H. Guastello  
 Job Title Business Administrator

Base Annual Salary	111,692
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	240
Annual Vacation Days	22
Annual Sick Days	11
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	1,741
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

## BERGEN - ROCHELLE PARK TWP

## 17. Salaries and Benefits of Certain District Employees

Name	Mark P. Mongon
Job Title	Other
Base Annual Salary	104,862
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/1909
Annual Work Days	240
Annual Vacation Days	20
Annual Sick Days	11
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	1,741
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments