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03/31/2008

BERGEN - DEMAREST BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	633	592	592
Pupils on Roll - Special Full-Time	75	71	71
Private School Placements	10	9	10
Pupils Sent to Other Dists-Spec Ed Prog	17	18	22
Pupils Received	2	2	2

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BERGEN - DEMAREST BORO

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		426,754	860,753
Budgeted Fund Bal - Deposit to Capital Reserve	10-303		145,000	
Transfers from Other Funds	10-5200	8,490		
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,893,854	10,218,940	10,627,698
Tuition	10-1300	56,662	88,000	56,368
Interest Earned on Capital Reserve Funds	10-1XXX		500	300
Unrestricted Miscellaneous Revenues	10-1XXX	167,411	75,000	62,139
SUBTOTAL		10,117,927	10,382,440	10,746,505
Revenues from State Sources:				
Special Education Aid	10-3130	463,656	463,656	
Extraordinary Aid	10-3131	47,131	47,031	
Consolidated Aid	10-3195	48,318	48,318	
Additional Formula Aid	10-3196	15,359	31,179	
Other State Aids	10-3XXX	3,931		
Categorical Special Education Aid	10-3132			375,838
Categorical Security Aid	10-3177			49,302
Adjustment Aid	10-3178			22,259
Categorical Transportation Aid	10-3121			63,208
SUBTOTAL		578,395	590,184	510,607
Adjustment for Prior Year Encumbrances			144,330	
Actual Revenues (Over)/Under Expenditures		-602,564		
TOTAL OPERATING BUDGET		10,102,248	11,688,708	12,117,865
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	95,513	102,886	87,537
TOTAL REVENUES FROM STATE SOURCES		95,513	102,886	87,537
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	233,493	169,033	147,473
TOTAL REVENUES FROM FEDERAL SOURCES		233,493	169,033	147,473
TOTAL GRANTS AND ENTITLEMENTS		329,006	271,919	235,010
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	649,950	638,388	604,143
TOTAL REVENUES FROM LOCAL SOURCES		649,950	638,388	604,143
TOTAL LOCAL REPAYMENT OF DEBT		649,950	638,388	604,143
TOTAL REPAYMENT OF DEBT		649,950	638,388	604,143
TOTAL REVENUES/SOURCES		11,081,204	12,599,015	12,957,018

BERGEN - DEMAREST BORO

Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,227,097	3,525,790	3,621,970
Special Education	11-2XX-100-XXX	646,925	737,298	780,035
Basic Skills/Remedial	11-230-100-XXX	78,412	106,730	129,230
Bilingual Education	11-240-100-XXX	87,014	91,502	94,212
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	85,085	113,417	121,049
Community Services Programs/Operations	11-800-330-XXX	32,489	38,459	66,624
Support Services:				
Tuition	11-000-100-XXX	1,077,021	1,170,504	1,292,184
Attendance and Social Work Services	11-000-211-XXX	24,489	28,013	41,163
Health Services	11-000-213-XXX	106,842	120,524	125,957
Students - Related & Extraordinary	11-000-216,217	331,990	496,387	505,426
Guidance	11-000-218-XXX	98,938	163,897	208,561
Child Study Teams	11-000-219-XXX	270,612	292,030	311,620
Improvement of Instructional Services	11-000-221-XXX	27,763	29,615	30,362
Educational Media Services - School Library	11-000-222-XXX	68,166	134,333	133,636
Instructional Staff Training Services	11-000-223-XXX	18,356	25,695	33,270

General Administration	11-000-230-XXX	354,172	411,690	416,267
School Administration	11-000-240-XXX	390,236	413,102	337,538
Central Svcs & Admin Info Technology	11-000-25X-XXX	202,574	352,917	331,927
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,047,210	1,247,387	1,249,988
Student Transportation Services	11-000-270-XXX	320,711	363,531	381,950
Deposit to Current Expense Emergency Reserve	10-607			201,156
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,431,347	1,665,287	1,563,340
Food Services	11-000-310-XXX		15,100	40,100
Total Support Services Expenditures		5,770,427	6,930,012	7,003,289
TOTAL GENERAL CURRENT EXPENSE		9,927,449	11,543,208	12,017,565
CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604		145,000	
Interest Earned on Capital Reserve	10-604		500	300
Equipment	12-XXX-XXX-73X	38,480		
Facilities Acquisition and Construction Services	12-000-4XX-XXX			100,000
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	136,319		
TOTAL CAPITAL EXPENDITURES		174,799	145,500	100,300
OPERATING BUDGET GRAND TOTAL		10,102,248	11,688,708	12,117,865
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,479	7,545	6,800
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	51,197	53,284	52,137
Nonpublic Handicapped Services	20-XXX-XXX-XXX	20,272	26,235	15,378
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,950	10,422	8,622
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,188	5,400	4,600
Other Special Projects	20-XXX-XXX-XXX	1,427		
Total State Projects		95,513	102,886	87,537
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	233,493	169,033	147,473
Total Federal Projects		233,493	169,033	147,473
TOTAL GRANTS AND ENTITLEMENTS		329,006	271,919	235,010
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	649,950	638,388	604,143
TOTAL REPAYMENT OF DEBT		649,950	638,388	604,143
Total Expenditures		11,081,204	12,599,015	12,957,018
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		11,081,204	12,599,015	12,957,018

BERGEN - DEMAREST BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	422,595	502,754	250,000	250,000
Repayment of Debt	0	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	16,594	275	775	1,075
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	441,403	860,753	860,753	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	201,156
Reserved for Repayment of Debt	0	0	0	0

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BERGEN - DEMAREST BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2008 - 2009				
	2005-06 Actual (1)	2006-07 Actual (2)	2007-08 Original Budget (3)	2007-08 Revised Budget (4)	2008-2009 Proposed Budget (5)
Total Comparative Per Pupil Cost	11787	12064	13934	14869	15117
Total Classroom Instruction	6707	6961	7718	8223	8344
Classroom-Salaries and Benefits	6214	6329	7030	7491	7543
Classroom-General Supplies and Textbooks	335	396	511	544	652
Classroom-Purchased Services and Other	158	236	177	188	149
Total Support Services	1841	1601	2205	2330	2455
Support Services-Salaries and Benefits	1499	1326	1814	1920	1977
Total Administrative Costs	1577	1614	1728	1838	1716
Administration-Salaries and Benefits	1322	1395	1465	1449	1433
Total Operations and Maintenance of Plant	1441	1629	1904	2077	2062
Operations & Maintenance of Plant-Salary & Ben.	766	752	913	979	975
Total Food Services Costs	0	0	21	23	60
Total Extracurricular Costs	138	146	195	208	217
Total Equipment Costs	22	54	0	0	0
Employee Benefits as a % of Salaries	26.3	24.6	24.6	24.9	22.1

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 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.

BERGEN - DEMAREST BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

BERGEN - DEMAREST BORO

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	10,423,319 (A)
Estimated Net Taxable Valuation (as of 02/18/2008)	1,174,113,947 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	0.8878 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	11,027,462 (D)
Estimated Net Taxable Valuation (as of 02/18/2008)	1,174,113,947 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	0.9392 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	10,423,319 (G)
Estimated Equalized Valuation (as of 10/01/2007)	1,382,516,291 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	0.7539 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	11,027,462 (J)
Estimated Equalized Valuation (as of 10/01/2007)	1,382,516,291 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	0.7976 (L)