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03/25/2009

BERGEN - DEMAREST BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	592	574	558
Pupils on Roll - Special Full-Time	71	77	93
Private School Placements	9	9	10
Pupils Sent to Contracted Preschool Prog			17
Pupils Sent to Other Districts-Reg Prog			1
Pupils Sent to Other Dists-Spec Ed Prog	18	17	1
Pupils Received	2		

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BERGEN - DEMAREST BORO

Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		860,753	815,418
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,218,940	10,627,698	10,908,449
Tuition	10-1300	63,679	56,368	
Interest Earned on Current Expense Emergency Res	10-1XXX			1,400
Interest Earned on Capital Reserve Funds	10-1XXX	500	300	50
Other Restricted Miscellaneous Revenues	10-1XXX	208,829		1,400
Unrestricted Miscellaneous Revenues	10-1XXX		62,139	124,000
SUBTOTAL		10,491,948	10,746,505	11,035,299
Revenues from State Sources:				
Special Education Aid	10-3130	463,656		
Extraordinary Aid	10-3131	68,297	68,297	
Consolidated Aid	10-3195	48,318		
Additional Formula Aid	10-3196	31,179		
Other State Aids	10-3XXX	4,188		
Categorical Special Education Aid	10-3132		375,838	375,499
Categorical Security Aid	10-3177		49,302	49,225
Adjustment Aid	10-3178		22,259	21,910
Categorical Transportation Aid	10-3121		63,208	63,973
SUBTOTAL		615,638	578,904	510,607
Adjustment for Prior Year Encumbrances			8,736	
Actual Revenues (Over)/Under Expenditures		-415,641		
TOTAL OPERATING BUDGET		10,691,945	12,194,898	12,361,324
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	72,150	87,537	
TOTAL REVENUES FROM STATE SOURCES		72,150	87,537	
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	167,816	150,453	142,800
Other	20-4XXX	7,776		
TOTAL REVENUES FROM FEDERAL SOURCES		175,592	150,453	142,800
TOTAL GRANTS AND ENTITLEMENTS		247,742	237,990	142,800
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303			21,583
Revenues from Local Sources:				
Local Tax Levy	40-1210	638,388	604,143	600,085
TOTAL REVENUES FROM LOCAL SOURCES		638,388	604,143	600,085
TOTAL LOCAL REPAYMENT OF DEBT		638,388	604,143	621,668
Actual Revenues (Over)/Under Expenditures		-21,583		
TOTAL REPAYMENT OF DEBT		616,805	604,143	621,668
TOTAL REVENUES/SOURCES		11,556,492	13,037,031	13,125,792

BERGEN - DEMAREST BORO

Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,391,063	3,685,053	3,855,722
Special Education	11-2XX-100-XXX	634,634	711,035	756,155
Basic Skills/Remedial	11-230-100-XXX	55,195	102,230	139,079
Bilingual Education	11-240-100-XXX	88,385	94,212	94,737
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	79,005	121,249	112,869
Community Services Programs/Operations	11-800-330-XXX	32,042	66,624	65,155
Support Services:				
Tuition	11-000-100-XXX	1,231,982	1,477,756	1,419,382
Attendance and Social Work Services	11-000-211-XXX	24,378	41,163	41,132
Health Services	11-000-213-XXX	117,557	110,967	116,087
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	427,233	516,426	609,226
Guidance	11-000-218-XXX	167,826	216,826	221,702
Child Study Teams	11-000-219-XXX	281,878	331,520	338,068

Improvement of Instructional Services	11-000-221-XXX	29,432	30,362	30,362
Educational Media Services - School Library	11-000-222-XXX	114,163	133,636	143,671
Instructional Staff Training Services	11-000-223-XXX	20,400	33,270	32,265
General Administration	11-000-230-XXX	349,505	406,357	386,358
School Administration	11-000-240-XXX	412,374	379,738	392,562
Central Svcs & Admin Info Technology	11-000-25X-XXX	293,447	323,827	292,524
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,072,484	1,214,476	1,199,811
Student Transportation Services	11-000-270-XXX	247,952	382,950	346,160
Deposit to Current Expense Emergency Reserve	10-607		201,156	
Interest Earned on Current Expense Emergency Res	10-607			1,400
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,474,958	1,473,665	1,590,647
Food Services	11-000-310-XXX	1,052	40,100	15,200
Total Support Services Expenditures		6,266,621	7,113,039	7,175,157
TOTAL GENERAL CURRENT EXPENSE		10,546,945	12,094,598	12,200,274
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		300	50
Facilities Acquisition and Construction Services	12-000-4XX-XXX	145,000	100,000	161,000
TOTAL CAPITAL EXPENDITURES		145,000	100,300	161,050
OPERATING BUDGET GRAND TOTAL		10,691,945	12,194,898	12,361,324
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,261	6,800	
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		46,017	
Nonpublic Handicapped Services	20-XXX-XXX-XXX		21,498	
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,422	8,622	
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,100	4,600	
Other Special Projects	20-XXX-XXX-XXX	49,367		
Total State Projects		72,150	87,537	
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	167,816	150,453	142,800
Other Special Projects	20-XXX-XXX-XXX	7,776		
Total Federal Projects		175,592	150,453	142,800
TOTAL GRANTS AND ENTITLEMENTS		247,742	237,990	142,800
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	616,805	604,143	621,668
TOTAL REPAYMENT OF DEBT		616,805	604,143	621,668
Total Expenditures		11,556,492	13,037,031	13,125,792
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		11,556,492	13,037,031	13,125,792

BERGEN - DEMAREST BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved:				
General Operating Budget	502,754	545,549	333,391	250,000
Repayment of Debt	0	21,583	21,583	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	275	775	1,075	1,125
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	860,753	1,368,693	732,027	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	201,156	202,556
Reserved for Repayment of Debt	0	0	0	0

BERGEN - DEMAREST BORO

Advertised Per Pupil Cost Calculations

2009 - 2010

	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-2010 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12064	13635	15117	15273	15951
Total Classroom Instruction	6961	8488	8344	8452	8956
Classroom-Salaries and Benefits	6329	7864	7543	7616	8171
Classroom-General Supplies and Textbooks	396	439	652	667	538
Classroom-Purchased Services and Other	236	184	149	169	246
Total Support Services	1601	1779	2455	2563	2783
Support Services-Salaries and Benefits	1326	1491	1977	2129	2317
Total Administrative Costs	1614	1587	1716	1805	1844
Administration-Salaries and Benefits	1395	1155	1433	1299	1476
Total Operations and Maintenance of Plant	1629	1613	2062	2050	2021
Operations & Maintenance of Plant-Salary & Ben.	752	695	975	1007	960
Total Food Services Costs	0	2	61	62	23
Total Extracurricular Costs	146	119	217	222	208
Total Equipment Costs	54	0	0	0	0
Employee Benefits as a % of Salaries	24.6	24.3	22.1	22.5	22.7

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.

BERGEN - DEMAREST BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	09-10 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

BERGEN - DEMAREST BORO

Shared Services -- Description of Shared Services

Curriculum and Instruction, staff development, valley interdisciplinary, Region III Special Education, OT/PT Services, Psychiatrist, Transportation, Compliance Officer, Technology, Workers Compensation, Liability Insurance, Aces, Act> We have the Borough of Demarest Snow Plow and share the purchase of gasoline with Demarest and Cresskill.

BERGEN - DEMAREST BORO

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	10,768,074 (A)
Estimated Net Taxable Valuation (as of 10/01/2008)	1,174,113,947 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	0.9171 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	11,389,742 (D)
Estimated Net Taxable Valuation (as of 10/01/2008)	1,174,113,947 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	0.9701 (F)

B. Estimated 09-10 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	10,768,074 (G)
Estimated Equalized Valuation (as of 10/01/2008)	1,430,660,057 (H)
Estimated 09-10 Equalized General Fund School Tax Rate=(G)/(H)X100	0.7527 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	11,389,742 (J)
Estimated Equalized Valuation (as of 10/01/2008)	1,430,660,057 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.7961 (L)

BERGEN - DEMAREST BORO

17. Salaries and Benefits of Certain District Employees

Name	Frank Chilson
Job Title	Business Administrator
Base Annual Salary	144,542
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	05/01/1983
Ending Date of Contract	/ /
Annual Work Days	260
Annual Vacation Days	27
Annual Sick Days	13
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	4,040
Bonuses	7,000

Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	12,429
Dental Insurance	1,331
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
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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
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Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments