

04/01/2010

BERGEN - NORWOOD BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	557	552	557
Pupils on Roll - Special Full-Time	74	71	71
Private School Placements	3	5	2
Pupils Sent to Other Dists-Spec Ed Prog	13	9	16

BERGEN - NORWOOD BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		74,552	
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,594,400	7,821,472	8,353,332
Interest Earned on Capital Reserve Funds	10-1XXX	1,439	250	500
Unrestricted Miscellaneous Revenues	10-1XXX	186,498	208,880	279,880
SUBTOTAL		7,782,337	8,030,602	8,633,712
Revenues from State Sources:				
Extraordinary Aid	10-3131	268,317	136,723	136,723
Other State Aids	10-3XXX	8,026	8,026	
Categorical Special Education Aid	10-3132	349,425	367,757	166,422
Categorical Security Aid	10-3177	41,726	47,969	
Adjustment Aid	10-3178		110,989	
Categorical Transportation Aid	10-3121	56,475	75,908	
SUBTOTAL		723,969	747,372	303,145
Actual Revenues (Over)/Under Expenditures		267,389		
TOTAL OPERATING BUDGET		8,773,695	8,852,526	8,936,857
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX		2,000	
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	149,871	135,753	126,513
TOTAL REVENUES FROM STATE SOURCES		149,871	135,753	126,513
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	187,884	172,672	150,770
Other	20-4XXX	10,570	183,852	
TOTAL REVENUES FROM FEDERAL SOURCES		198,454	356,524	150,770
TOTAL GRANTS AND ENTITLEMENTS		348,325	494,277	277,283
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		84,174	40,000
Transfers from Other Funds	40-5200	13,837		
Revenues from Local Sources:				
Local Tax Levy	40-1210	265,883	422,018	467,393
TOTAL REVENUES FROM LOCAL SOURCES		265,883	422,018	467,393
TOTAL LOCAL REPAYMENT OF DEBT		279,720	506,192	507,393
Actual Revenues (Over)/Under Expenditures		224,578		
TOTAL REPAYMENT OF DEBT		504,298	506,192	507,393
TOTAL REVENUES/SOURCES		9,626,318	9,852,995	9,721,533

BERGEN - NORWOOD BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,031,728	3,012,680	2,917,184
Special Education	11-2XX-100-XXX	614,452	643,176	677,717
Basic Skills/Remedial	11-230-100-XXX	63,446	67,349	130,560
Bilingual Education	11-240-100-XXX	85,888	91,616	92,345
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	104,717	68,313	21,762
Support Services:				
Tuition	11-000-100-XXX	777,337	691,879	719,050
Attendance and Social Work Services	11-000-211-XXX	9,510	10,158	15,535
Health Services	11-000-213-XXX	99,752	100,744	100,261
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	258,780	341,188	328,105

Guidance	11-000-218-XXX	79,334	48,992	50,955
Child Study Teams	11-000-219-XXX	312,977	353,105	350,917
Improvement of Instructional Services	11-000-221-XXX	123,093	28,289	34,215
Educational Media Services - School Library	11-000-222-XXX	47,854	137,262	168,637
Instructional Staff Training Services	11-000-223-XXX	16,585	14,200	15,250
General Administration	11-000-230-XXX	374,631	339,632	292,550
School Administration	11-000-240-XXX	232,236	240,787	215,663
Central Svcs & Admin Info Technology	11-000-25X-XXX	224,980	235,716	266,420
Operation and Maintenance of Plant Services	11-000-26X-XXX	872,911	863,644	815,589
Student Transportation Services	11-000-270-XXX	252,928	249,087	263,588
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,167,341	1,312,459	1,449,308
Total Support Services Expenditures		4,850,249	4,967,142	5,086,043
TOTAL GENERAL CURRENT EXPENSE		8,750,480	8,850,276	8,925,611
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		250	500
Equipment	12-XXX-XXX-73X	23,215	2,000	
Facilities Acquisition and Construction Services	12-000-4XX-XXX			10,746
TOTAL CAPITAL EXPENDITURES		23,215	2,250	11,246
OPERATING BUDGET GRAND TOTAL		8,773,695	8,852,526	8,936,857
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX		2,000	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	19,273	12,174	12,174
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	58,421	52,217	52,217
Nonpublic Handicapped Services	20-XXX-XXX-XXX	32,749	47,686	47,686
Nonpublic Nursing Services	20-XXX-XXX-XXX	24,853	14,436	14,436
Nonpublic Technology Initiative	20-XXX-XXX-XXX	13,480	9,240	
Other Special Projects	20-XXX-XXX-XXX	1,095		
Total State Projects		149,871	135,753	126,513
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	187,884	172,672	150,770
Other Special Projects	20-XXX-XXX-XXX	10,570	183,852	
Total Federal Projects		198,454	356,524	150,770
TOTAL GRANTS AND ENTITLEMENTS		348,325	494,277	277,283
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	504,298	506,192	507,393
TOTAL REPAYMENT OF DEBT		504,298	506,192	507,393
Total Expenditures		9,626,318	9,852,995	9,721,533
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			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		9,626,318	9,852,995	9,721,533

BERGEN - NORWOOD BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	E
Unassigned:				
General Operating Budget	424,710	202,391	120,458	
Repayment of Debt	322,589	98,011	40,000	
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	11,968	138,407	139,607	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	0	
Legal Reserve	208,050	43,923	0	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	0	0	0	
Restricted for Repayment of Debt	0	0	0	

BERGEN - NORWOOD BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2010 - 2011				
	2007-08 Actual (1)	2008-09 Actual (2)	2009-10 Original Budget (3)	2009-10 Revised Budget (4)	2010-2011 Proposed Budget (5)
Total Comparative Per Pupil Cost	11611	12184	12079	12696	12648
Total Classroom Instruction	6779	7069	7229	7514	7614
Classroom-Salaries and Benefits	6310	6708	6833	7194	7229
Classroom-General Supplies and Textbooks	429	318	335	270	301

Classroom-Purchased Services and Other	40	43	62	51	84
Total Support Services	1626	1668	1433	1924	2005
Support Services-Salaries and Benefits	1036	1072	1129	1366	1464
Total Administrative Costs	1445	1514	1471	1562	1505
Administration-Salaries and Benefits	1214	1253	1266	1304	1244
Legal Costs	0	0	13	61	56
Total Operations and Maintenance of Plant	1605	1740	1812	1563	1484
Operations & Maintenance of Plant-Salary & Ben.	919	1067	1049	900	844
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	157	193	134	132	40
Total Equipment Costs	6	37	3	3	0
Employee Benefits as a % of Salaries	23.0	21.9	23.6	24.0	27.2

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 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 - NORWOOD BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
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Total Unusual Revenues: 0 Total Unusual Appropriations: 0

BERGEN - NORWOOD BORO

Shared Services -- Description of Shared Services

- NESBIG - Worker Comp & Insurance
- BCBANC - Banking services
- MRESC - supplies & electricity
- Northern Valley/Region III - Staff Devt, Cur & Instruct, Spec Ed Coord, Transportation-Public & nonpublic.
- Borough of Norwood - auto fuel

BERGEN - NORWOOD BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	8,119,402 (A)
Estimated Net Taxable Valuation (as of 10/01/2009)	1,482,123,813 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	0.5478 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,563,795 (D)
Estimated Net Taxable Valuation (as of 10/01/2009)	1,482,123,813 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	0.5778 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	8,119,402 (G)
Estimated Equalized Valuation (as of 10/01/2009)	1,501,317,925 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.5408 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,563,795 (J)
Estimated Equalized Valuation (as of 10/01/2009)	1,501,317,925 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	0.5704 (L)

BERGEN - NORWOOD BORO

17. Salaries and Benefits of Certain District Employees

Name	Jeffrey Feifer
Job Title	Superintendent
Base Annual Salary	125,000
FTE	0.8
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	172
Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	0
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 - NORWOOD BORO

17. Salaries and Benefits of Certain District Employees

Name	Joan Dunn
Job Title	Business Administrator
Base Annual Salary	110,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	09/14/2009
Ending Date of Contract	06/30/2010
Annual Work Days	200
Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	0
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 - NORWOOD BORO

17. Salaries and Benefits of Certain District Employees

Name	New Interim
Job Title	Principal
Base Annual Salary	126,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	Y
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2010
Annual Work Days	210
Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	0
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