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03/12/2012

BERGEN - NORWOOD BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	545	542	524
Pupils on Roll - Special Full-Time	66	64	70
Subtotal - Pupils On Roll	611	606	594
Private School Placements	2	2	2
Pupils Sent to Other Districts-Reg Prog			5
Pupils Sent to Other Dists-Spec Ed Prog	10	9	10
Pupils Received		1	

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BERGEN - NORWOOD BORO

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		19,236	40,000
Withdrawal from Cap Res-for Local Share	10-307			25,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,353,332	8,520,399	8,665,807
Interest Earned on Capital Reserve Funds	10-1XXX	1,120	1,100	1,100
Unrestricted Miscellaneous Revenues	10-1XXX	270,706	270,595	209,495
SUBTOTAL		8,625,158	8,792,094	8,876,402
Revenues from State Sources:				
Extraordinary Aid	10-3131	153,570	111,723	88,712
Other State Aids	10-3XXX	3,432		
Categorical Special Education Aid	10-3132	166,422	253,767	365,258
Categorical Security Aid	10-3177			8,806
Categorical Transportation Aid	10-3121			14,171
SUBTOTAL		323,424	365,490	476,947
Revenues from Federal Sources:				
Education Jobs Fund	18-4522		19,971	
SUBTOTAL			19,971	
Adjustment for Prior Year Encumbrances			32,222	
Actual Revenues (Over)/Under Expenditures		-631,078		
TOTAL OPERATING BUDGET		8,317,504	9,229,013	9,418,349
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	87,147	14,942	
TOTAL REVENUES FROM STATE SOURCES		87,147	14,942	
Revenues from Federal Sources:				
Title III	20-4491-4494	6,723	4,963	4,219
I.D.E.A. Part B (Handicapped)	20-4420-4429	128,281	151,995	129,196
TOTAL REVENUES FROM FEDERAL SOURCES		135,004	156,958	133,415
TOTAL GRANTS AND ENTITLEMENTS		222,151	171,900	133,415
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		50,000	
Transfers from Other Funds	40-5200	115,014		50,000
Transfers from Capital Reserve	40-5210			25,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	467,393	457,902	432,719
TOTAL REVENUES FROM LOCAL SOURCES		467,393	457,902	432,719
TOTAL LOCAL REPAYMENT OF DEBT		582,407	507,902	507,719
Actual Revenues (Over)/Under Expenditures		-75,014		
TOTAL REPAYMENT OF DEBT		507,393	507,902	507,719
TOTAL REVENUES/SOURCES		9,047,048	9,908,815	10,059,483
DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Transfers from Capital Reserve	40-5210			25,000
TOTAL REVENUES/SOURCES NET OF TRANSFERS		9,047,048	9,908,815	10,034,483

BERGEN - NORWOOD BORO

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				

Instruction:				
Regular Programs	11-1XX-100-XXX	2,868,204	3,140,422	3,174,808
Special Education	11-2XX-100-XXX	683,126	709,584	678,768
Basic Skills/Remedial	11-230-100-XXX	88,076	95,820	98,692
Bilingual Education	11-240-100-XXX	94,951	97,884	95,491
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	30,398	31,818	31,818
Support Services:				
Tuition	11-000-100-XXX	617,219	599,947	675,207
Attendance and Social Work Services	11-000-211-XXX	15,218	8,235	8,235
Health Services	11-000-213-XXX	105,446	109,470	109,947
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	267,101	323,354	323,124
Guidance	11-000-218-XXX	50,046	53,386	54,538
Child Study Teams	11-000-219-XXX	344,157	359,841	363,330
Improvement of Instructional Services	11-000-221-XXX	27,700	209,720	201,100
Educational Media Services - School Library	11-000-222-XXX	220,147	143,249	144,835
Instructional Staff Training Services	11-000-223-XXX	14,131	14,979	15,979
General Administration	11-000-230-XXX	280,932	257,253	285,480
School Administration	11-000-240-XXX	218,561	176,721	176,797
Central Svcs & Admin Info Technology	11-000-25X-XXX	216,798	267,543	220,647
Operation and Maintenance of Plant Services	11-000-26X-XXX	696,252	805,858	805,023
Student Transportation Services	11-000-270-XXX	175,017	266,859	268,366
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,257,757	1,533,659	1,588,285
Total Support Services Expenditures		4,506,482	5,130,074	5,240,893
TOTAL GENERAL CURRENT EXPENSE		8,271,237	9,205,602	9,320,470
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		1,100	1,100
Equipment	12-XXX-XXX-73X	35,521	16,062	16,062
Facilities Acquisition and Construction Services	12-000-4XX-XXX	10,746	6,249	55,717
Capital Reserve-Transfer to Repayment of Debt	12-000-4XX-933			25,000
TOTAL CAPITAL EXPENDITURES		46,267	23,411	97,879
OPERATING BUDGET GRAND TOTAL		8,317,504	9,229,013	9,418,349
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,541		
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	50,543		
Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,769	14,942	
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,294		
Total State Projects		87,147	14,942	
Federal Projects:				
Title III	20-XXX-XXX-XXX	6,723	4,963	4,219
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	128,281	151,995	129,196
Total Federal Projects		135,004	156,958	133,415
TOTAL GRANTS AND ENTITLEMENTS		222,151	171,900	133,415
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	507,393	507,902	507,719
TOTAL REPAYMENT OF DEBT		507,393	507,902	507,719
Total Expenditures		9,047,048	9,908,815	10,059,483
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250X Local Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			25,000
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		9,047,048	9,908,815	10,034,483

BERGEN - NORWOOD BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	358,498	270,279	310,279	310,279
Repayment of Debt	40,000	115,014	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	139,519	878,640	879,740	855,840
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	19,236	59,236	40,000	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

BERGEN - NORWOOD BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2012 - 2013				
	2009-10 Actual (1)	2010-11 Actual (2)	2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
Total Budgetary Comparative Per Pupil Cost	12421	12238	12090	13760	14103
Total Classroom Instruction	7481	7507	7362	8399	8653
Classroom-Salaries and Benefits	7251	6978	6955	7797	8056

Classroom-General Supplies and Textbooks	188	485	330	518	511
Classroom-Purchased Services and Other	43	44	77	84	86
Total Support Services	1871	2027	1833	2435	2498
Support Services-Salaries and Benefits	1347	1592	1339	1889	1939
Total Administrative Costs	1546	1355	1509	1341	1327
Administration-Salaries and Benefits	1299	875	1055	827	779
Legal Costs	0	97	90	59	60
Total Operations and Maintenance of Plant	1413	1289	1331	1522	1560
Operations & Maintenance of Plant-Salary & Ben.	883	750	761	869	895
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	111	61	56	63	65
Total Equipment Costs	31	58	17	27	27
Employee Benefits as a % of Salaries	24.5	25.1	28.3	28.4	29.6

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly 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 2011-12 revised appropriations and 2012-13 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 Budgetary 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	12-13 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

BERGEN - NORWOOD BORO

Shared Services -- Description of Shared Services

Norwood Public School District shares services with the following districts through its participation in the Region III consortium: Closter, Demarest, Harrington Park, Haworth, Northvale, Old Tappan, and Alpine. The following list includes services provided through the Region III consortium: Special Education, Valley Program, Occupational Therapist/Physical Therapist, Staff Development, Curriculum & Instruction VIA, CRT testing, Special Education Transportation, Regular Education Transportation.

In addition, Norwood is in a shared service agreement with Northern Valley Regional HS. Business Administration, Payroll and Bookkeeping services are provided to Norwood through Northern Valley.

BERGEN - NORWOOD BORO

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	8,593,103 (A)
Estimated Net Taxable Valuation (as of 10/01/2011)	1,182,342,727 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.7268 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	9,038,413 (D)
Estimated Net Taxable Valuation (as of 10/01/2011)	1,182,342,727 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	0.7644 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	8,593,103 (G)
Estimated Equalized Valuation (as of 10/01/2011)	1,326,231,514 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.6479 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	9,038,413 (J)
Estimated Equalized Valuation (as of 10/01/2011)	1,326,231,514 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.6815 (L)

BERGEN - NORWOOD BORO

17. Salaries and Benefits of Certain District Employees

Name BRIAN GATENS
 Job Title Superintendent
 Principal
 Base Annual Salary 135,000
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract / /
 Ending Date of Contract / /
 Annual Work Days 0
 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 FRAN OREFICE
 Job Title Coordinator/Dir./Mgr./Supvr.
 Base Annual Salary 85,000
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract / /
 Ending Date of Contract / /
 Annual Work Days 0
 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 2,000
 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 After 15 yrs of service max of \$4400
 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	GINA MCCORMACK
Job Title	Coordinator/Dir./Mgr./Supvr.
Base Annual Salary	85,000
FTE	0.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	0
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	2,000
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	After 15 yrs of service max of \$4400
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	SHARED SERVICES AGREEMENT
Job Title	Business Administrator
Base Annual Salary	0
FTE	0.0
Shared with Another District?	Y
District Name	NORTHERN VALLEY REGIONAL
Job Description in other district	ASSISTANT BUSINESS ADMINISTRAT
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2012
Annual Work Days	0
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	
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	SHARED SERVICE COST \$90,000