

03/18/2011

BERGEN - ORADELL BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	707	714	745
Pupils on Roll - Special Full-Time	75	81	84
Subtotal - Pupils On Roll	782	795	829
Private School Placements	4	5	5
Pupils Sent to Other Dists-Spec Ed Prog	6	6	5
Pupils Received	12	1	1

BERGEN - ORADELL BORO

Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		160,000	160,000
Withdraw from Cap Res-Excess Cost & Oth Cap Prj	10-309		169,745	
Transfers from Other Funds	10-5200	101,422		
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	9,453,471	9,463,926	9,653,205
Tuition	10-1300			65,351
Interest Earned on Capital Reserve Funds	10-1XXX	10,313	1	1
Unrestricted Miscellaneous Revenues	10-1XXX	31,867	21,281	28,281
<b>SUBTOTAL</b>		<b>9,495,651</b>	<b>9,485,208</b>	<b>9,746,838</b>
<b>Revenues from State Sources:</b>				
Extraordinary Aid	10-3131	138,985	32,000	32,000
Other State Aids	10-3XXX	4,228		
Categorical Special Education Aid	10-3132	412,170	38,169	140,038
Categorical Security Aid	10-3177	40,104		
Categorical Transportation Aid	10-3121	21,432		
<b>SUBTOTAL</b>		<b>616,919</b>	<b>70,169</b>	<b>172,038</b>
<b>Revenues from Federal Sources:</b>				
Education Jobs Fund	18-4522			18,125
<b>SUBTOTAL</b>				<b>18,125</b>
Adjustment for Prior Year Encumbrances			30,998	
Actual Revenues (Over)/Under Expenditures		-265,567		
<b>TOTAL OPERATING BUDGET</b>		<b>9,948,425</b>	<b>9,916,120</b>	<b>10,097,001</b>
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources	20-1XXX	9,124		
<b>Revenues from State Sources:</b>				
Other Restricted Entitlements	20-32XX	78,616		
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>78,616</b>		
<b>Revenues from Federal Sources:</b>				
I.D.E.A. Part B (Handicapped)	20-4420-4429	327,596	201,500	201,500
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>327,596</b>	<b>201,500</b>	<b>201,500</b>
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		<b>415,336</b>	<b>201,500</b>	<b>201,500</b>
<b>REPAYMENT OF DEBT</b>				
Budgeted Fund Balance	40-303		20,594	
Transfers from Other Funds	40-5200	384,375		
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210	555,564	547,720	570,501
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>555,564</b>	<b>547,720</b>	<b>570,501</b>
<b>TOTAL LOCAL REPAYMENT OF DEBT</b>		<b>939,939</b>	<b>568,314</b>	<b>570,501</b>
Actual Revenues (Over)/Under Expenditures		10,000		
<b>TOTAL REPAYMENT OF DEBT</b>		<b>949,939</b>	<b>568,314</b>	<b>570,501</b>
<b>TOTAL REVENUES/SOURCES</b>		<b>11,313,700</b>	<b>10,685,934</b>	<b>10,869,002</b>

BERGEN - ORADELL BORO

Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				

Regular Programs	11-1XX-100-XXX	3,386,878	3,427,129	3,514,501
Special Education	11-2XX-100-XXX	427,245	576,150	593,596
Basic Skills/Remedial	11-230-100-XXX	160,453	188,936	192,684
Bilingual Education	11-240-100-XXX	45,495	42,511	43,350
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	11,960	9,500	9,500
Support Services:				
Tuition	11-000-100-XXX	486,905	511,467	487,897
Health Services	11-000-213-XXX	107,009	96,805	97,837
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	504,668	429,127	515,723
Child Study Teams	11-000-219-XXX	393,340	361,669	326,708
Educational Media Services - School Library	11-000-222-XXX	146,611	89,749	89,224
Instructional Staff Training Services	11-000-223-XXX	125,903	96,585	95,732
General Administration	11-000-230-XXX	335,244	356,627	353,914
School Administration	11-000-240-XXX	317,789	327,499	344,887
Central Svcs & Admin Info Technology	11-000-25X-XXX	299,895	319,026	312,567
Operation and Maintenance of Plant Services	11-000-26X-XXX	898,382	939,685	919,526
Student Transportation Services	11-000-270-XXX	117,055	113,500	113,100
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,788,151	1,828,576	2,066,524
Total Support Services Expenditures		5,520,952	5,470,315	5,723,639
TOTAL GENERAL CURRENT EXPENSE		9,552,983	9,714,541	10,077,270

CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		1	1
Facilities Acquisition and Construction Services	12-000-4XX-XXX	4,557	31,833	19,730
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931		169,745	
Capital Reserve-Transfer to Repayment of Debt	12-000-4XX-933	390,885		
TOTAL CAPITAL EXPENDITURES		395,442	201,579	19,731
OPERATING BUDGET GRAND TOTAL		9,948,425	9,916,120	10,097,001

SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	9,124		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,418		
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	24,810		
Nonpublic Handicapped Services	20-XXX-XXX-XXX	31,583		
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,805		
Total State Projects		78,616		
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	327,596	201,500	201,500
Total Federal Projects		327,596	201,500	201,500
TOTAL GRANTS AND ENTITLEMENTS		415,336	201,500	201,500

REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	949,939	568,314	570,501
TOTAL REPAYMENT OF DEBT		949,939	568,314	570,501
Total Expenditures		11,313,700	10,685,934	10,869,002

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Capital Reserve - Transfer to Repayment of Debt	11-1XX-100-930			
Transfer Property Sale Proceeds to Debt Svc Res	12-000-400-933	390,885		
	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		10,922,815	10,685,934	10,869,002

BERGEN - ORADELL BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	491,383	463,982	303,982	184,326
Repayment of Debt	30,594	20,594	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	115	176,961	7,217	7,218
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	73,626	177,190	40,344	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

BERGEN - ORADELL BORO

Advertised Per Pupil Cost Calculations

2011 - 2012

Per Pupil Cost Calculations:	2008-09 Actual (1)	2009-10 Actual (2)	2010-11 Original Budget (3)	2010-11 Revised Budget (4)	2011-2012 Proposed Budget (5)
Total Comparative Per Pupil Cost	11175	11413	11339	11469	11464
Total Classroom Instruction	6287	6520	6574	6839	6871
Classroom-Salaries and Benefits	5890	6170	6238	6450	6392
Classroom-General Supplies and Textbooks	349	301	295	289	359

Classroom-Purchased Services and Other	48	49	41	100	119
Total Support Services	1944	2015	1874	1671	1712
Support Services-Salaries and Benefits	1553	1713	1555	1367	1389
Total Administrative Costs	1506	1498	1523	1555	1541
Administration-Salaries and Benefits	1229	1253	1234	1249	1259
Legal Costs	0	49	57	58	60
Total Operations and Maintenance of Plant	1385	1322	1318	1352	1289
Operations & Maintenance of Plant-Salary & Ben.	764	788	717	726	706
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	16	20	15	16	15
Total Equipment Costs	0	0	0	0	0
Employee Benefits as a % of Salaries	30.7	29.6	30.9	30.6	34.3

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 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 2010-11 revised appropriations and 2011-12 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 - ORADELL BORO

## Shared Services -- Description of Shared Services

Landscaping agreement between Oradell BOE and Oradell Borough  
 Tri-District agreement between Oradell, RiverEdge and RiverDell.  
 Interlocal scavenger agreement with no administrative charge to either district.  
 Region V Consortium with other school districts to combine special education transportation and other programs.  
 BCBANC consortium covering over 64 school districts, no fees and great interest rates to members.  
 NESBIG consortium for building insurance.

## BERGEN - ORADELL BORO

## 22a. Estimated Tax Rate Information

## A. Estimated 11-12 School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	9,653,205 (A)
Estimated Net Taxable Valuation (as of 10/01/2010 )	1,621,010,762 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	0.5955 (C)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	10,223,706 (D)
Estimated Net Taxable Valuation (as of 10/01/2010 )	1,621,010,762 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	0.6307 (F)

## B. Estimated 11-12 Equalized School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	9,653,205 (G)
Estimated Equalized Valuation (as of 10/01/2010 )	1,755,332,711 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	0.5499 (I)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	10,223,706 (J)
Estimated Equalized Valuation (as of 10/01/2010 )	1,755,332,711 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	0.5824 (L)