

03/31/2010

## BERGEN - CRESSKILL BORO

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	1476	1516	1473
Pupils on Roll Regular Shared-Time	1	3	2
Pupils on Roll - Special Full-Time	195	216	210
Pupils on Roll - Special Shared-Time		2	
Private School Placements	10	16	14
Pupils Sent to Other Districts-Reg Prog			1
Pupils Sent to Other Dists-Spec Ed Prog	35	13	11
Pupils Received	30	47	38

## BERGEN - CRESSKILL BORO

## Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		289,573	216,216
Transfers from Other Funds	10-5200	35,764		
Revenues from Local Sources:				
Local Tax Levy	10-1210	20,422,815	21,052,000	21,892,509
Tuition	10-1300	477,446	453,595	940,251
Unrestricted Miscellaneous Revenues	10-1XXX	165,427	170,000	199,908
SUBTOTAL		21,065,688	21,675,595	23,032,668
Revenues from State Sources:				
Extraordinary Aid	10-3131	462,954	99,381	99,381
Categorical Special Education Aid	10-3132	967,935	975,523	63,066
Categorical Security Aid	10-3177	51,878	127,481	
Categorical Transportation Aid	10-3121	115,591	113,508	
SUBTOTAL		1,598,358	1,315,893	162,447
Adjustment for Prior Year Encumbrances			71,277	
Actual Revenues (Over)/Under Expenditures		-81,534		
TOTAL OPERATING BUDGET		22,618,276	23,352,338	23,411,331
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources	20-1XXX	190,542	82,877	82,877
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	91,566	129,572	128,686
TOTAL REVENUES FROM STATE SOURCES		91,566	129,572	128,686
Revenues from Federal Sources:				
Title II	20-4451-4455			31,571
Title III	20-4491-4494			72,608
Title IV	20-4471-4474			3,383
I.D.E.A. Part B (Handicapped)	20-4420-4429	318,240	315,519	315,519
Other	20-4XXX	38,205	499,692	392,130
TOTAL REVENUES FROM FEDERAL SOURCES		356,445	815,211	815,211
TOTAL GRANTS AND ENTITLEMENTS		638,553	1,027,660	1,026,774
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		23,455	
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,639,664	1,611,737	1,638,970
Miscellaneous	40-1XXX	20		
TOTAL REVENUES FROM LOCAL SOURCES		1,639,684	1,611,737	1,638,970
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	44,388	41,090	36,356
TOTAL LOCAL REPAYMENT OF DEBT		1,684,072	1,676,282	1,675,326
Actual Revenues (Over)/Under Expenditures		-13,405		
TOTAL REPAYMENT OF DEBT		1,670,667	1,676,282	1,675,326
TOTAL REVENUES/SOURCES		24,927,496	26,056,280	26,113,431

## BERGEN - CRESSKILL BORO

## Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				
Regular Programs	11-1XX-100-XXX	7,610,001	7,773,923	7,557,478
Special Education	11-2XX-100-XXX	1,461,131	1,571,530	1,842,808
Basic Skills/Remedial	11-230-100-XXX	149,218	320,491	388,918
Bilingual Education	11-240-100-XXX	259,718	269,703	272,812
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	96,136	88,503	77,135
School Sponsored Athletics	11-402-100-XXX	426,711	449,155	422,351
Support Services:				

Tuition	11-000-100-XXX	2,014,617	1,473,815	1,428,960
Attendance and Social Work Services	11-000-211-XXX	21,083	25,000	30,000
Health Services	11-000-213-XXX	254,567	261,325	233,844
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,233,295	1,354,136	1,223,870
Guidance	11-000-218-XXX	405,381	422,558	449,687
Child Study Teams	11-000-219-XXX	568,956	568,096	573,038
Improvement of Instructional Services	11-000-221-XXX	152,151	161,410	167,800
Educational Media Services - School Library	11-000-222-XXX	251,484	324,437	305,165
Instructional Staff Training Services	11-000-223-XXX	20,250	49,940	50,000
General Administration	11-000-230-XXX	480,385	535,093	469,560
School Administration	11-000-240-XXX	1,028,708	1,163,152	1,149,109
Central Svcs & Admin Info Technology	11-000-25X-XXX	674,474	532,767	436,265
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,785,211	2,277,118	2,128,449
Student Transportation Services	11-000-270-XXX	587,325	675,887	432,965
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,137,474	3,054,299	3,708,051
Total Support Services Expenditures		12,615,361	12,879,033	12,786,763
TOTAL GENERAL CURRENT EXPENSE		22,618,276	23,352,338	23,348,265
CAPITAL EXPENDITURES				
Facilities Acquisition and Construction Services	12-000-4XX-XXX			63,066
TOTAL CAPITAL EXPENDITURES				63,066
OPERATING BUDGET GRAND TOTAL		22,618,276	23,352,338	23,411,331
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	190,542	82,877	82,877
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	11,285	13,215	13,215
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	9,769	39,881	38,995
Nonpublic Handicapped Services	20-XXX-XXX-XXX	41,465	60,804	60,804
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,827	15,672	15,672
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,920		
Other Special Projects	20-XXX-XXX-XXX	6,300		
Total State Projects		91,566	129,572	128,686
Federal Projects:				
Title II	20-XXX-XXX-XXX			31,571
Title III	20-XXX-XXX-XXX			72,608
Title IV	20-XXX-XXX-XXX			3,383
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	318,240	315,519	315,519
Other Special Projects	20-XXX-XXX-XXX	38,205	499,692	392,130
Total Federal Projects		356,445	815,211	815,211
TOTAL GRANTS AND ENTITLEMENTS		638,553	1,027,660	1,026,774
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,670,667	1,676,282	1,675,326
TOTAL REPAYMENT OF DEBT		1,670,667	1,676,282	1,675,326
Total Expenditures		24,927,496	26,056,280	26,113,431
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		24,927,496	26,056,280	26,113,431

## BERGEN - CRESSKILL BORO

## Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	E 6
Unassigned:				
General Operating Budget	237,412	532,683	343,110	
Repayment of Debt	10,050	23,455	0	
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	0	0	0	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	0	
Legal Reserve	459,230	174,216	174,216	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	0	0	0	
Restricted for Repayment of Debt	0	0	0	

## BERGEN - CRESSKILL BORO

## Advertised Per Pupil Cost Calculations

2010 - 2011					
	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11168	11913	12371	12224	12759
Total Classroom Instruction	6492	6824	7079	6829	7375

Classroom-Salaries and Benefits	6228	6501	6787	6455	7091
Classroom-General Supplies and Textbooks	161	173	157	167	193
Classroom-Purchased Services and Other	103	150	135	207	91
Total Support Services	1899	2045	2202	2129	2161
Support Services-Salaries and Benefits	1614	1732	1846	1780	1821
Total Administrative Costs	1346	1516	1417	1492	1477
Administration-Salaries and Benefits	1156	1193	1205	1209	1298
Legal Costs	0	0	35	50	17
Total Operations and Maintenance of Plant	1094	1170	1306	1419	1401
Operations & Maintenance of Plant-Salary & Ben.	636	592	646	625	694
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	336	358	368	354	345
Total Equipment Costs	0	0	0	0	0
Employee Benefits as a % of Salaries	22.8	22.2	20.3	20.6	24.6

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: [http://www.state.nj.us/education/under\\_finance/](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 - CRESSKILL 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 - CRESSKILL BORO

##### Shared Services -- Description of Shared Services

1. ACT Program-State Cooperative Bid for Phone Services.
2. ACES Program-State Cooperative Bid for Gas and Electric.
3. Bergen County Banking Consortium with TD Bank.
4. Educational Data Services Cooperative Bid Programs.
5. Shared Services with the Borough: Leaf Collection, Snow Removal, Sewer maintenance, tress removal, garbage collection, field maintenance, gas for district vehicles.
6. NESBIG-Bergen County Insurance Consortium.
7. Region III-Special Education Transportation
8. SBJC-Transportation for Bergen Academy and Bergen Tech. Students.
9. Member of the Middlesex Regional Educational Services Commission Cooperative Pricing Program.
10. Member of the Hunterdon County Educational Services Commission Cooperative Pricing Program.

#### BERGEN - CRESSKILL BORO

##### 22a. Estimated Tax Rate Information

##### A. Estimated 10-11 School Tax Rate

###### WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	21,892,509 (A)
Estimated Net Taxable Valuation (as of 03/01/2010 )	1,772,949,343 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	1.2348 (C)

###### WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	23,531,479 (D)
Estimated Net Taxable Valuation (as of 03/01/2010 )	1,772,949,343 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	1.3273 (F)

##### B. Estimated 10-11 Equalized School Tax Rate

###### WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	21,892,509 (G)
Estimated Equalized Valuation (as of 10/01/2009 )	2,501,113,361 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.8753 (I)

###### WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	23,531,479 (J)
Estimated Equalized Valuation (as of 10/01/2009 )	2,501,113,361 (K)
Estimated 10-11 Equalized Total School	
Tax Rate=(J) / (K)X100	0.9408 (L)

## BERGEN - CRESSKILL BORO

## 17. Salaries and Benefits of Certain District Employees

Name	Dr. Loretta Bellina
Job Title	Superintendent
Base Annual Salary	215,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	09/01/2008
Ending Date of Contract	06/30/2012
Annual Work Days	260
Annual Vacation Days	28
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	10
Description-Other Non-working Days	5 Recess Days 5 Bereavement

## Benefits:

Allowances	3,480
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	4,754
Retirement Plans	11,671

Post-Employment Benefits	15,000
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## Description of:

Buyback of Sick Days	\$100/Day for 50% of days. Max.\$15,000
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

## BERGEN - CRESSKILL BORO

## 17. Salaries and Benefits of Certain District Employees

Name	Mrs. Antoinette Kelly
Job Title	Business Administrator
Base Annual Salary	133,828
FTE	1.0
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	260
Annual Vacation Days	22
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	16
Description-Other Non-working Days	5 fam ill, 6 Recess, 5 bereave

## Benefits:

Allowances	7,726
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	747
Retirement Plans	4,974

Post-Employment Benefits	7,500
Description of:	
Buyback of Sick Days	\$150/day up to a maxium of \$7,500
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	5,753
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	Annual Reimburse for Optical Expenses 33% of Med.and Presc.Prem. For Waiving Coverage
Additional Comments	

BERGEN - CRESSKILL BORO

17. Salaries and Benefits of Certain District Employees

Name	Mr. Tom Steward
Job Title	Coordinator/Dir./Mgr./Supvr.
Base Annual Salary	86,835
FTE	1.0
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	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	9
Description-Other Non-working Days	4 Family Illness,5 Bereavement
Benefits:	
Allowances	1,190
Bonuses	2,500
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	165
Retirement Plans	1,097

Post-Employment Benefits	13,000
Description of:	
Buyback of Sick Days	Min.75 Days,\$95/Day, Maximum\$13,000
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	250
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	Annual Reimbursement for Optical Exp.
Additional Comments	

BERGEN - CRESSKILL BORO

17. Salaries and Benefits of Certain District Employees

Name	Mr. Kevin Whitney
Job Title	Information Technology
Base Annual Salary	95,000
FTE	1.0
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	260	
Annual Vacation Days	15	
Annual Sick Days	12	
Annual Personal Days	4	
Annual Consulting Days	0	
Other Non-working days	15	
Description-Other Non-working Days	4 fam ill, 6 Recess,5 Bereave	
Benefits:		
Allowances	980	
Bonuses	0	
Stipends	0	
District Contributions above Teacher amount for:		
Health Insurance	0	
Dental Insurance	0	
Life Insurance	0	
Other Insurances	266	
Retirement Plans	1,771	
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	300	
Description of:		
Annual Buyback of Sick Days		
Annual Buyback of Vac. Days		
Annual Buyback of Personal Days		
All Other In-Kind/Remuneration	Annual Reimburse. for Optical Expenses	

Additional Comments