

BERGEN - CRESSKILL BORO
Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,535	1,519	1,517
Pupils On Roll - Special Full-Time	215	193	199
Pupils On Roll - Special Shared-Time	1	2	1
Subtotal - Pupils On Roll	1,751	1,714	1,717
Private School Placements	15	15	17
Pupils Sent to Other Dists-Spec Ed Prog	8	10	8
Pupils Received	62	57	54

BERGEN - CRESSKILL BORO

Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	22,249,000	22,693,980	23,280,958
Total Tuition	10-1300	1,151,810	973,805	1,019,358
Rents And Royalties	10-1910	3,585	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	116,771	57,900	50,255
Interest Earned On Capital Reserve Funds	10-1XXX	0	655	400
Subtotal - Revenues From Local Sources		23,521,166	23,726,340	24,350,971
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	15,052	16,859
Extraordinary Aid	10-3131	329,123	99,381	99,381
Categorical Special Education Aid	10-3132	522,896	670,240	667,983
Categorical Security Aid	10-3177	0	24,987	25,438
Subtotal - Revenues From State Sources		852,019	809,660	809,661
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	41,400	0	0
Subtotal - Revenues From Federal Sources		41,400	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	454,742	345,538
Transfers From Other Funds	10-5200	120	0	0
Adjustment For Prior Year Encumbrances		0	11,883	0
Actual Revenues (Over)/Under Expenditures		-302,610	0	0
Total Operating Budget		24,112,095	25,002,625	25,506,170
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	119,105	75,922	75,922
Total Revenues From Local Sources	20-1XXX	119,105	75,922	75,922

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Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	116,564	134,332	134,332
Total Revenues From State Sources		116,564	134,332	134,332
Revenues from Federal Sources:				
Title II	20-4451-4455	22,361	18,898	14,174
Title III	20-4491-4494	27,207	32,277	24,208
I.D.E.A. Part B (Handicapped)	20-4420-4429	325,201	342,263	256,697
Total Revenues From Federal Sources		374,769	393,438	295,079
Total Grants And Entitlements		610,438	603,692	505,333
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,635,267	1,642,982	1,513,767
Total Revenues From Local Sources		1,635,267	1,642,982	1,513,767
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	36,134	36,475	37,361
Budgeted Fund Balance	40-303	0	0	43,080
Total Local Repayment Of Debt		1,671,401	1,679,457	1,594,208
Actual Revenues (Over)/Under Expenditures		1,725	0	0
Total Repayment Of Debt		1,673,126	1,679,457	1,594,208
Total Revenues/Sources		26,395,659	27,285,774	27,605,711
Total Revenues/Sources Net of Transfers		26,395,659	27,285,774	27,605,711

BERGEN - CRESSKILL BORO

Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,029,701	8,018,963	8,392,335
Special Education - Instruction	11-2XX-100-XXX	2,265,584	2,655,815	2,957,435
Basic Skills/Remedial - Instruction	11-230-100-XXX	411,887	586,527	392,076
Bilingual Education - Instruction	11-240-100-XXX	189,317	192,255	196,675
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	99,627	101,069	100,460
School-Sponsored Athletics - Instruction	11-402-100-XXX	431,327	457,203	466,108
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,172,876	1,365,212	1,417,594
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,243	13,593	13,980
Undist. Expenditures - Health Services	11-000-213-XXX	272,411	216,830	221,160
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	535,041	526,007	338,550
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	624,219	402,878	380,281
Undist. Expenditures - Guidance	11-000-218-XXX	332,534	378,701	426,400
Undist. Expenditures - Child Study Teams	11-000-219-XXX	609,049	648,828	638,422
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	84,127	86,230	263,817
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	318,023	324,240	285,294
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	64,028	88,400	21,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	469,359	496,436	459,645
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,267,640	1,457,485	1,531,080
Undist. Expend. - Central Services	11-000-251-XXX	343,335	340,415	301,905
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	175,109	231,431	199,308
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,990,643	2,110,208	1,918,231
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	310,171	332,155	328,505
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,679,730	3,779,058	4,097,156
Total Undistributed Expenditures		12,263,538	12,798,107	12,842,328
Total General Current Expense		23,690,981	24,809,939	25,347,417

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Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	191,899	49,062	15,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	119,365	92,969	143,353
Capital Reserve - Transfer To Capital Projects	12-000-400-931	109,850	0	0
Increase In Capital Reserve	10-604	0	50,000	0
Interest Deposit To Capital Reserve	10-604	0	655	400
Total Capital Outlay		421,114	192,686	158,753
General Fund Grand Total		24,112,095	25,002,625	25,506,170
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	119,105	75,922	75,922
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,577	10,251	10,251
Nonpubic Auxiliary Services	20-XXX-XXX-XXX	55,488	57,657	57,657
Nonpublic Handicapped Services	20-XXX-XXX-XXX	40,141	48,413	48,413
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,358	14,228	14,228
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	3,783	3,783
Total Other State Projects		116,564	134,332	134,332
Total State Projects	20-XXX-XXX-XXX	116,564	134,332	134,332
Federal Projects:				
Title II	20-XXX-XXX-XXX	22,361	18,898	14,174
Title III	20-XXX-XXX-XXX	27,207	32,277	24,208
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	325,201	342,263	256,697
Total Federal Projects	20-XXX-XXX-XXX	374,769	393,438	295,079
Total Special Revenue Funds		610,438	603,692	505,333
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,673,126	1,679,457	1,594,208

BERGEN - CRESSKILL BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Debt Service Funds		1,673,126	1,679,457	1,594,208
Total Expenditures/Appropriations		26,395,659	27,285,774	27,605,711
Total Expenditures Net of Transfers		26,395,659	27,285,774	27,605,711

BERGEN - CRESSKILL BORO
Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	901,356	936,984	492,242	492,242
--Repayment of Debt	1,725	0	43,080	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	225,000	190,769	241,424	241,824
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	345,538	345,538	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 - CRESSKILL BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,116	\$12,638	\$13,415	\$13,492	\$13,750
Total Classroom Instruction	\$7,009	\$7,552	\$8,138	\$8,133	\$8,535
Classroom-Salaries and Benefits	\$6,685	\$7,099	\$7,777	\$7,719	\$8,029
Classroom-General Supplies and Textbooks	\$207	\$240	\$216	\$299	\$330
Classroom-Purchased Services	\$118	\$213	\$145	\$115	\$176
Total Support Services	\$2,075	\$1,936	\$1,898	\$1,858	\$1,812
Support Services-Salaries and Benefits	\$1,806	\$1,634	\$1,585	\$1,546	\$1,543
Total Administrative Costs	\$1,438	\$1,538	\$1,615	\$1,764	\$1,763
Administration Salaries and Benefits	\$1,234	\$1,338	\$1,423	\$1,546	\$1,580
Legal Costs	\$21	\$25	\$18	\$28	\$18
Total Operations and Maintenance of Plant	\$1,246	\$1,261	\$1,397	\$1,363	\$1,257
Operations and Maintenance-Salaries and Benefits	\$652	\$674	\$711	\$701	\$708
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$348	\$351	\$368	\$375	\$384
Total Equipment Costs	\$59	\$109	\$15	\$29	\$9
Employee Benefits as a percentage of salaries*	21.93%	23.51%	23.96%	23.06%	24.49%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

**Does not include pension and social security paid by the State on-behalf of the district.*

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <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 2012-13 revised appropriations and the 2013-14 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 comparative per pupil cost, although all components are not shown.

*** Federal and State funds in the blended resource school-based budgets.*

BERGEN - CRESSKILL BORO
Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Technology Services	Shared Services Agreement with Tenafly BOE for technology support services	0.00
Insurance Coverages and Benefits	Member of NESBIG-Bergen County Insurance Consortium for Workers Comp and Liability insurances	0.00
Special Education Services	Region V council for Special Education	0.00
Banking	Bergen County Banking Consortium with Capital One Bank	0.00
Transportation Services, including Fuel	Region V Council for Special Education for Special Education Transportation	0.00
Transportation Services, including Fuel	Joint Transportation Agreements with Dumont BOE and New Milford BOE for Bergen Academy and Tech. Students	0.00
Purchasing - Telephone	ACT Program-Cooperative Bid for Phone Services	0.00
Purchasing - Power/Utilities	ACES Program-Cooperative Bid for Gas and Electric	0.00
Purchasing - Supplies	Eductional Data Services Cooperative Bid Program	0.00
Purchasing - Supplies	Member of Middlesex Regional Educational Services Commission-Cooperative Bid Program	0.00
Purchasing - Supplies	Member of the Hunterdon County Educational Services Comission Cooperative Bid Program	0.00
Purchasing - Equipment	Member of Middlesex Regional Educational Services Commission-Cooperative Bid Program	0.00
Public Works (fire/snow/trash/water)	Service provided by Borough of Cresskil	0.00

BERGEN - CRESSKILL BORO
Estimated Tax Rates

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	23,280,958
(B) Estimated Net Taxable Valuation (as of 01/30/13)	1,787,291,800
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.3026
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	24,794,725
(E) Estimated Net Taxable Valuation (as of 01/30/13)	1,787,291,800
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.3873

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	23,280,958
(H) Estimated Equalized Valuation (as of 10/01/12)	2,074,564,356
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1222
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	24,794,725
(K) Estimated Equalized Valuation (as of 10/01/12)	2,074,564,356
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.1952

BERGEN - CRESSKILL BORO

Employee Contract List for District

NAME=Antoinette Kelly

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	11
Description of Other Contracted Non-Working Days	6 Family Ill, 5 Bereave
Total Allowances Amount	4960
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2008
District Contributions Above Teacher Contract for Retirement Plans	5775
Total Contractual Post-Employment Benefit Amount	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$150/day up to a maxium of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout of vacation days in contract

BERGEN - CRESSKILL BORO
Employee Contract List for District

NAME=Antoinette Kelly

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	5000
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Maxium Stipend permitted by law for waiver of health benefits
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Dr. Loretta Bellina

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

BERGEN - CRESSKILL BORO

Employee Contract List for District

NAME=Dr. Loretta Bellina

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	07/01/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	30
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	5
Description of Other Contracted Non-Working Days	5 Bereavement
Total Allowances Amount	6380
Total Bonuses Amount	23625
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	9592
District Contributions Above Teacher Contract for Retirement Plans	6806
Total Contractual Post-Employment Benefit Amount	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/Day for 50% of Days Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacations days in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days in contracat
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

BERGEN - CRESSKILL BORO

Employee Contract List for District

NAME=Dr. Loretta Bellina

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Kevin Whitney

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$104,050
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0

BERGEN - CRESSKILL BORO

Employee Contract List for District

NAME=Kevin Whitney

CATEGORY	MEASURE
Number of Other Contracted Non-Working Days	9
Description of Other Contracted Non-Working Days	4 family Ill, 5 Bereave
Total Allowances Amount	1480
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	11249
District Contributions Above Teacher Contract for Retirement Plans	2396
Total Contractual Post-Employment Benefit Amount	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Min. 75 days, \$100/day Maximum Payout \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacations days in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	NO payout of personal days in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	300
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Reimbursement for Optical Expenses
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Tom Steward

BERGEN - CRESSKILL BORO
Employee Contract List for District

NAME=Tom Steward

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings and Grounds
Base Annual Salary Amount	\$93,960
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	9
Description of Other Contracted Non-Working Days	4 family Ill, 5 Bereave
Total Allowances Amount	1690
Total Bonuses Amount	2500
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	5518
District Contributions Above Teacher Contract for Retirement Plans	1564

BERGEN - CRESSKILL BORO

Employee Contract List for District

NAME=Tom Steward

CATEGORY	MEASURE
Total Contractual Post-Employment Benefit Amount	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Min. 75 Days, \$100/day, Maximum \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout of vacation days in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of personal days in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	250
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Reimbursement for Optical Expenses
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	