

08/07/2008

BERGEN - ROCHELLE PARK TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006	October 15, 2007
October 15, 2008	Actual	Actual
Estimated		
484 Pupils on Roll Regular Full-Time	438	452
Pupils on Roll - Special Full-Time	41	47
Private School Placements	7	8
169 Pupils Sent to Other Districts-Reg Prog	120	118
24 Pupils Sent to Other Dists-Spec Ed Prog	27	24
Pupils Received	1	

BERGEN - ROCHELLE PARK TWP

Advertised Revenues

Budget Category	Account	2006-07
2007-08      2008-09		Actual
Revised      Anticipated		
OPERATING BUDGET		
Budgeted Fund Balance - Operating Budget	10-303	
179,082      150,479		
Withdrawal from Cap Res-for Local Share	10-307	
100,000		
Revenues from Local Sources:		
Local Tax Levy	10-1210	8,441,799
8,791,803      8,775,772		
Tuition	10-1300	12,810
Interest Earned on Capital Reserve Funds	10-1XXX	2,011
100      100		
Unrestricted Miscellaneous Revenues	10-1XXX	68,848
23,692      35,000		
SUBTOTAL		8,525,468
8,815,595      8,810,872		
Revenues from State Sources:		
Transportation Aid	10-3120	220,066
220,066		
Special Education Aid	10-3130	297,023
297,023		
Bilingual Education	10-3140	12,866
12,866		
Extraordinary Aid	10-3131	37,559
78,318		
Consolidated Aid	10-3195	70,550
70,550		
Additional Formula Aid	10-3196	18,611
37,780		
Categorical Special Education Aid	10-3132	
320,811		
Categorical Security Aid	10-3177	
46,049		
Adjustment Aid	10-3178	
165,056		
Categorical Transportation Aid	10-3121	
126,904		
SUBTOTAL		656,675
638,285      737,138		
Adjustment for Prior Year Encumbrances		
11,123		
Actual Revenues (Over)/Under Expenditures		-158,426

	TOTAL OPERATING BUDGET		9,023,717
9,644,085	9,798,489		
	GRANTS AND ENTITLEMENTS		
	Revenues from Local Sources	20-1XXX	40,500
	Revenues from State Sources:		
	Instructional Supplement Aid	20-3214	19,454
19,854			
	TOTAL REVENUES FROM STATE SOURCES		19,454
19,854			
	Revenues from Federal Sources:		
	Title I	20-4411-4416	23,520
	I.D.E.A. Part B (Handicapped)	20-4420-4429	120,093
80,000	80,000		
	Other	20-4XXX	7,121
	TOTAL REVENUES FROM FEDERAL SOURCES		150,734
80,000	80,000		
	TOTAL GRANTS AND ENTITLEMENTS		210,688
99,854	80,000		
	REPAYMENT OF DEBT		
	Budgeted Fund Balance	40-303	
3,101	3,708		
	Revenues from Local Sources:		
	Local Tax Levy	40-1210	277,229
277,863	273,940		
	Miscellaneous	40-1XXX	3,708
	TOTAL REVENUES FROM LOCAL SOURCES		280,937
277,863	273,940		
	TOTAL LOCAL REPAYMENT OF DEBT		280,937
280,964	277,648		
	Actual Revenues (Over)/Under Expenditures		-2,051
	TOTAL REPAYMENT OF DEBT		278,886
280,964	277,648		
	TOTAL REVENUES/SOURCES		9,513,291
10,024,903	10,156,137		

BERGEN - ROCHELLE PARK TWP

Advertised Appropriations

2007-08	Budget Category 2008-09	Account	2006-07 Expenditures
Rev. Approp.	Appropriations		
	GENERAL CURRENT EXPENSE		
	Instruction:		
	Regular Programs	11-1XX-100-XXX	2,430,970
2,609,421	2,558,341		
	Special Education	11-2XX-100-XXX	389,225
409,195	428,868		
	Basic Skills/Remedial	11-230-100-XXX	113,296
98,204	132,203		
	Bilingual Education	11-240-100-XXX	48,372
52,480	58,665		
	School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	15,979
26,490	23,994		
	School Sponsored Athletics	11-402-100-XXX	20,165
23,268	27,413		
	Support Services:		
	Tuition	11-000-100-XXX	2,426,990
2,881,301	3,035,050		
	Attendance and Social Work Services	11-000-211-XXX	21,497
24,150	19,146		
	Health Services	11-000-213-XXX	78,263
54,483	59,063		
	Students - Related & Extraordinary	11-000-216,217	192,231
163,133	162,442		
	Guidance	11-000-218-XXX	93,357
96,302	97,700		
	Child Study Teams	11-000-219-XXX	244,360
249,834	272,009		
	Improvement of Instructional Services	11-000-221-XXX	550
	Educational Media Services - School Library	11-000-222-XXX	195,520
193,838	191,397		
	Instructional Staff Training Services	11-000-223-XXX	91
	General Administration	11-000-230-XXX	307,529
309,553	312,649		
	School Administration	11-000-240-XXX	158,644
164,728	171,380		
	Central Svcs & Admin Info Technology	11-000-25X-XXX	170,629

User Friendly budget

185,169	185,748		
	Operation and Maintenance of Plant Services	11-000-26X-XXX	532,805
526,779	520,414		
	Student Transportation Services	11-000-270-XXX	402,433
359,623	368,081		
	Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,108,480
1,156,415	1,000,526		
	Food Services	11-000-310-XXX	27,050
19,619	25,500		
	Total Support Services Expenditures		5,960,429
6,384,927	6,421,105		
	TOTAL GENERAL CURRENT EXPENSE		8,978,436
9,603,985	9,650,589		
	CAPITAL EXPENDITURES		
	Interest Earned on Capital Reserve	10-604	
100	100		
	Equipment	12-XXX-XXX-73X	45,281
40,000	47,800		
	Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	
100,000			
	TOTAL CAPITAL EXPENDITURES		45,281
40,100	147,900		
	OPERATING BUDGET GRAND TOTAL		9,023,717
9,644,085	9,798,489		
	SPECIAL GRANTS AND ENTITLEMENTS		
	Local Projects	20-XXX-XXX-XXX	40,500
	Support Services	20-214-200-XXX	19,454
19,854			
	TOTAL INSTRUCTIONAL SUPPLEMENT AID		19,454
19,854			
	Total State Projects		19,454
19,854			
	Federal Projects:		
	Title I	20-XXX-XXX-XXX	23,520
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	120,093
80,000	80,000		
	Other Special Projects	20-XXX-XXX-XXX	7,121
	Total Federal Projects		150,734
80,000	80,000		
	TOTAL GRANTS AND ENTITLEMENTS		210,688
99,854	80,000		
	REPAYMENT OF DEBT		
	Repayment of Debt - Regular	40-701-510-XXX	278,886
280,964	277,648		
	TOTAL REPAYMENT OF DEBT		278,886
280,964	277,648		
	Total Expenditures		9,513,291
10,024,903	10,156,137		
	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	
	TOTAL EXPENDITURES NET OF TRANSFERS		9,513,291
10,024,903	10,156,137		

BERGEN - ROCHELLE PARK TWP

Advertised Recapitulation of Balance

Estimated	Estimated	Audited	Audited
Balance	Balance	Balance	Balance
Budget Category	Budget Category	6/30/2006	6/30/2007
6/30/2008	6/30/2009		
	Unreserved:		
	General Operating Budget	240,345	287,559
287,559	250,000		
	Repayment of Debt	4,758	6,809
3,708	0		
	Reserved for Specific Purposes:		
	General Operating Budget:		
	Capital Reserve	39,806	41,817
131,917	32,017		
	Adult Education Programs	0	0

User Friendly budget

0	0		
	Maintenance Reserve	0	0
0	0		
	Legal Reserve	221,684	292,002
112,920	0		
	Tuition Reserve	0	0
0	0		
	Current Expense Emergency Reserve	0	0
0	0		
	Reserved for Repayment of Debt	0	0
0	0		

BERGEN - ROCHELLE PARK TWP

Advertised Per Pupil Cost Calculations

2008 - 2009

2007-08	2008-2009	2005-06	2006-07	2007-08
Revised	Proposed	Actual	Actual	Original
Budget	Budget			Budget
Per Pupil Cost Calculations:	Per Pupil Cost Calculations:	(1)	(2)	(3)
(4)	(5)			
Total Comparative Per Pupil Cost		12312	12881	12555
12788	12866			
Total Classroom Instruction		7451	7785	7701
7948	7977			
Classroom-Salaries and Benefits		7135	7474	7458
7705	7680			
Classroom-General Supplies and Textbooks		263	255	174
175	228			
Classroom-Purchased Services and Other		53	57	68
68	70			
Total Support Services		1913	2112	1949
1942	1961			
Support Services-Salaries and Benefits		1592	1718	1628
1621	1659			
Total Administrative Costs		1555	1575	1580
1575	1572			
Administration-Salaries and Benefits		1132	1239	1241
1236	1254			
Total Operations and Maintenance of Plant		1305	1229	1165
1163	1175			
Operations & Maintenance of Plant-Salary & Ben.		535	556	520
518	544			
Total Food Services Costs		52	57	39
39	53			
Total Extracurricular Costs		23	91	117
117	123			
Total Equipment Costs		17	95	80
80	99			
Employee Benefits as a % of Salaries		24.1	26.2	26.8
26.1	22.5			

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 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.

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Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

BERGEN - ROCHELLE PARK TWP

Shared Services -- Description of Shared Services

The district participates in ACES and ACT group purchasing for natural gas, electric and telecommunications. The district is also a member of Northeast Bergen Insurance Group. School supplies are purchased through Educational Data cooperative bid.

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22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	8,775,772 (A)
Estimated Net Taxable Valuation (as of 10/01/2007 )	706,878,653 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	1.2415 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	9,049,712 (D)
Estimated Net Taxable Valuation (as of 10/01/2007 )	706,878,653 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	1.2802 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	8,775,772 (G)
Estimated Equalized Valuation (as of 10/01/2007 )	1,140,633,000 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	0.7694 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	9,049,712 (J)
Estimated Equalized Valuation (as of 10/01/2007 )	1,140,633,000 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	0.7934 (L)