

03/04/2011

## BERGEN - OAKLAND BORO

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	1479	1477	1486
Pupils on Roll - Special Full-Time	218	209	210
Subtotal - Pupils On Roll	1697	1686	1696
Private School Placements	13	20	21
Pupils Sent to Other Dists-Spec Ed Prog	14	12	13
Pupils Received	1		

## BERGEN - OAKLAND 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		271,869	3,758
Withdrawal from Cap Res-for Local Share	10-307		50,500	144,830
Transfers from Other Funds	10-5200	-4,370		
Revenues from Local Sources:				
Local Tax Levy	10-1210	23,482,075	24,306,778	25,035,559
Transportation Fees from Individuals	10-1410	92,437	90,000	90,000
Interest Earned on Capital Reserve Funds	10-1XXX		500	500
Unrestricted Miscellaneous Revenues	10-1XXX	46,889	18,000	23,500
<b>SUBTOTAL</b>		<b>23,621,401</b>	<b>24,415,278</b>	<b>25,149,559</b>
Revenues from State Sources:				
Extraordinary Aid	10-3131	263,538	263,538	250,000
Other State Aids	10-3XXX	10,657		
Categorical Special Education Aid	10-3132	609,251		251,532
Categorical Security Aid	10-3177	81,008		
Categorical Transportation Aid	10-3121	157,908		
<b>SUBTOTAL</b>		<b>1,122,362</b>	<b>263,538</b>	<b>501,532</b>
Revenues from Federal Sources:				
Education Jobs Fund	18-4522			34,870
<b>SUBTOTAL</b>				<b>34,870</b>
Adjustment for Prior Year Encumbrances			144,152	
Actual Revenues (Over)/Under Expenditures		404,278		
<b>TOTAL OPERATING BUDGET</b>		<b>25,143,671</b>	<b>25,145,337</b>	<b>25,834,549</b>
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources	20-1XXX	71,457		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	164,408	178,443	183,486
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>164,408</b>	<b>178,443</b>	<b>183,486</b>
Revenues from Federal Sources:				
Title II	20-4451-4455		25,653	25,000
Title III	20-4491-4494		23,338	
Title IV	20-4471-4474		962	
I.D.E.A. Part B (Handicapped)	20-4420-4429	605,247	383,410	385,000
Other	20-4XXX	23,609	20,681	
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>628,856</b>	<b>454,044</b>	<b>410,000</b>
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		<b>864,721</b>	<b>632,487</b>	<b>593,486</b>
<b>REPAYMENT OF DEBT</b>				
Budgeted Fund Balance	40-303		1,786	33
Transfers from Other Funds	40-5200	32		
Revenues from Local Sources:				
Local Tax Levy	40-1210	180,577	227,608	230,285
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>180,577</b>	<b>227,608</b>	<b>230,285</b>
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	140,348	118,174	118,650
<b>TOTAL LOCAL REPAYMENT OF DEBT</b>		<b>320,957</b>	<b>347,568</b>	<b>348,968</b>
Actual Revenues (Over)/Under Expenditures		29,911		
<b>TOTAL REPAYMENT OF DEBT</b>		<b>350,868</b>	<b>347,568</b>	<b>348,968</b>
<b>TOTAL REVENUES/SOURCES</b>		<b>26,359,260</b>	<b>26,125,392</b>	<b>26,777,003</b>

## BERGEN - OAKLAND 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	8,061,745	7,813,001	7,886,843
Special Education	11-2XX-100-XXX	1,967,338	1,843,861	1,859,532
Basic Skills/Remedial	11-230-100-XXX	583,355	659,743	676,086
Bilingual Education	11-240-100-XXX	129,536	134,491	96,981
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	80,565	69,206	70,206
School Sponsored Athletics	11-402-100-XXX	2,878	7,336	4,536
Other Instructional Programs	11-4XX-100-XXX	24,117	19,622	20,622
Support Services:				
Tuition	11-000-100-XXX	1,362,274	1,570,788	1,671,287
Health Services	11-000-213-XXX	346,907	358,240	365,023
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	374,539	462,747	486,447
Guidance	11-000-218-XXX	418,146	346,068	341,934
Child Study Teams	11-000-219-XXX	615,182	644,323	660,110
Improvement of Instructional Services	11-000-221-XXX	89,337	119,970	136,452
Educational Media Services - School Library	11-000-222-XXX	521,764	492,586	492,716
Instructional Staff Training Services	11-000-223-XXX	339	999	1,200
General Administration	11-000-230-XXX	562,538	611,906	566,455
School Administration	11-000-240-XXX	1,466,057	1,465,614	1,488,518
Central Svcs & Admin Info Technology	11-000-25X-XXX	375,614	405,737	380,196
Operation and Maintenance of Plant Services	11-000-26X-XXX	2,020,302	1,896,932	1,919,599
Student Transportation Services	11-000-270-XXX	974,800	986,391	1,039,853
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,827,816	5,133,990	5,513,789
Total Support Services Expenditures		13,955,615	14,496,291	15,063,579
TOTAL GENERAL CURRENT EXPENSE		24,805,149	25,043,551	25,678,385
<b>CAPITAL EXPENDITURES</b>				
Interest Earned on Capital Reserve	10-604		500	500
Equipment	12-XXX-XXX-73X	22,629	38,356	8,575
Facilities Acquisition and Construction Services	12-000-4XX-XXX	315,893	62,930	147,089
TOTAL CAPITAL EXPENDITURES		338,522	101,786	156,164
OPERATING BUDGET GRAND TOTAL		25,143,671	25,145,337	25,834,549
<b>SPECIAL GRANTS AND ENTITLEMENTS</b>				
Local Projects	20-XXX-XXX-XXX	71,457		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,087	18,553	15,460
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	65,693	64,272	78,263
Nonpublic Handicapped Services	20-XXX-XXX-XXX	69,019	69,529	72,318
Nonpublic Nursing Services	20-XXX-XXX-XXX	19,609	19,609	17,445
Nonpublic Technology Initiative	20-XXX-XXX-XXX		6,480	
Total State Projects		164,408	178,443	183,486
Federal Projects:				
Title II	20-XXX-XXX-XXX		25,653	25,000
Title III	20-XXX-XXX-XXX		23,338	
Title IV	20-XXX-XXX-XXX		962	
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	605,247	383,410	385,000
Other Special Projects	20-XXX-XXX-XXX	23,609	20,681	
Total Federal Projects		628,856	454,044	410,000
TOTAL GRANTS AND ENTITLEMENTS		864,721	632,487	593,486
<b>REPAYMENT OF DEBT</b>				
Repayment of Debt - Regular	40-701-510-XXX	350,868	347,568	348,968
TOTAL REPAYMENT OF DEBT		350,868	347,568	348,968
Total Expenditures		26,359,260	26,125,392	26,777,003
<b>DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:</b>				
Capital Reserve - Transfer to Repayment of Debt	11-1XX-100-930			
Transfer Property Sale Proceeds to Debt Svc Res	12-000-400-933			
	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		26,359,260	26,125,392	26,777,003

## BERGEN - OAKLAND BORO

## Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	E
<b>Unassigned:</b>				
General Operating Budget	768,573	677,847	503,782	
Repayment of Debt	31,730	1,819	33	
<b>Restricted for Specific Purposes:</b>				
General Operating Budget:				
Capital Reserve	330,016	377,740	377,740	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	0	
Legal Reserve	235,620	97,804	0	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	0	0	0	
Restricted for Repayment of Debt	0	0	0	

## BERGEN - OAKLAND BORO

## Advertised Per Pupil Cost Calculations

2011 - 2012

	2008-09 Actual	2009-10 Actual	2010-11 Original Budget	2010-11 Revised Budget	2011-2012 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	13044	13213	13619	13322	13525
Total Classroom Instruction	8128	8207	8466	8188	8315
Classroom-Salaries and Benefits	7803	7924	8188	7857	7967
Classroom-General Supplies and Textbooks	269	238	225	286	306
Classroom-Purchased Services and Other	56	45	53	45	42
Total Support Services	1683	1765	1893	1853	1910
Support Services-Salaries and Benefits	1509	1579	1702	1649	1689
Total Administrative Costs	1781	1786	1853	1885	1876
Administration-Salaries and Benefits	1566	1575	1640	1636	1671
Legal Costs	0	29	35	37	32
Total Operations and Maintenance of Plant	1355	1363	1316	1307	1333
Operations & Maintenance of Plant-Salary & Ben.	717	738	742	722	763
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	72	63	60	59	59
Total Equipment Costs	1	13	2	23	5
Employee Benefits as a % of Salaries	30.5	31.0	32.3	33.8	36.0

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](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 - OAKLAND BORO

## Shared Services -- Description of Shared Services

The district participates in the following consortiums, co-operatives, and regional/community shared services:

- 1) Participation in Middlesex Regional Educational Services Commission in order to minimize energy costs associated with gas and electricity.
- 2) ACT - Alliance for Competitive Telecommunications Services to offset communications expenses related to regional and long-distance toll calls.
- 3) Ed Data - The district has joined with over 300 NJ districts to achieve substantial savings in co-operative bid purchases of supplies, and services ranging from fire alarm repair to plumbing/electrical/mechanical repair and maintenance services.
- 4) Transportation - Several districts in our region of Bergen County have formed a consortium in order to offset costs in transportation by creating jointures for transportation routes saving taxpayer dollars.
- 5) Borough Shared Services - The Oakland Board of Education and Borough Departments work together in cooperation to achieve savings through shared services such as: use of facilities for recreation, snow removal/plowing, district communications to the public; i.e. Cross Roads newsletter, DPW services and other services as opportunities present themselves.

## BERGEN - OAKLAND BORO

## 22a. Estimated Tax Rate Information

## A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	24,671,169 (A)
Estimated Net Taxable Valuation (as of 10/01/2010 )	2,550,262,295 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	0.9674 (C)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	24,901,454 (D)
Estimated Net Taxable Valuation (as of 10/01/2010 )	2,550,262,295 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	0.9764 (F)

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

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	24,671,169 (G)
Estimated Equalized Valuation (as of 10/01/2010 )	2,566,914,414 (H)
Estimated 11-12 Equalized General Fund School	
Tax Rate=(G)/(H)X100	0.9611 (I)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	24,901,454 (J)
Estimated Equalized Valuation (as of 10/01/2010 )	2,566,914,414 (K)
Estimated 11-12 Equalized Total School	
Tax Rate=(J)/(K)X100	0.9701 (L)

## BERGEN - OAKLAND BORO

## 17. Salaries and Benefits of Certain District Employees

Name	Richard Heflich
Job Title	Superintendent

Base Annual Salary	198,348
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	07/01/2013
Annual Work Days	261
Annual Vacation Days	23
Annual Sick Days	13
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	4,000
Bonuses	0
Stipends	2,400
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	6,500

Post-Employment Benefits	35,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	ACCUMULATED UNUSED SICK LEAVE-MAX AMT.
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 - OAKLAND BORO

## 17. Salaries and Benefits of Certain District Employees

Name	James Davis
Job Title	Business Administrator

Base Annual Salary	135,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	261
Annual Vacation Days	23
Annual Sick Days	13
Annual Personal Days	2
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	2,715	
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	15,000	
Description of:		
Buyback of Sick Days		
Buyback of Vac. Days		
Buyback of Personal Days		
Other Post-Emp. Benefits		ACCUMULATED UNUSED SICK LEAVE-MAX. AMT
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 - OAKLAND BORO

## 17. Salaries and Benefits of Certain District Employees

Name	Robert Jacod	
Job Title	Coordinator/Dir./Mgr./Supvr. Buildings & Grounds Supervisor	
Base Annual Salary	77,358	
FTE	1.0	
Shared with Another District?	N	
Member of Collective Bargaining ?	N	
Contract Terms:		
Beginning Date of Contract	07/01/2010	
Ending Date of Contract	06/30/2011	
Annual Work Days	261	
Annual Vacation Days	15	
Annual Sick Days	13	
Annual Personal Days	2	
Annual Consulting Days	0	
Other Non-working days	0	
Description-Other Non-working Days		
Benefits:		
Allowances	300	
Bonuses	1,000	
Stipends	800	
District Contributions above Teacher amount for:		
Health Insurance	0	
Dental Insurance	0	
Life Insurance	0	
Other Insurances	0	
Retirement Plans	0	
Post-Employment Benefits	13,500	
Description of:		
Buyback of Sick Days		
Buyback of Vac. Days		
Buyback of Personal Days		
Other Post-Emp. Benefits		ACCUMULATED UNUSED SICK LEAVE-MAX. AMT
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 - OAKLAND BORO

## 17. Salaries and Benefits of Certain District Employees

Name	Paul Santiago
Job Title	Other
Base Annual Salary	Computer Tehnology Specialist
FTE	75,409
Shared with Another District?	1.0
Member of Collective Bargaining ?	N
Contract Terms:	N
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	261
Annual Vacation Days	10
Annual Sick Days	12
Annual Personal Days	2
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	12,600
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	ACCUMULATED UNUSED SICK LEAVE-MAX. AMT
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