

**BERGEN - OAKLAND BORO**  
**Advertised Enrollments**

<b>ENROLLMENT CATEGORIES</b>	<b>October 14, 2011 Actual</b>	<b>October 15, 2012 Actual</b>	<b>October 15, 2013 Estimated</b>
Pupils On Roll Regular Full-Time	1,477	1,399	1,380
Pupils On Roll - Special Full-Time	232	222	249
Subtotal - Pupils On Roll	1,709	1,621	1,629
Private School Placements	21	19	19
Pupils Sent to Other Dists-Spec Ed Prog	11	10	14

**BERGEN - OAKLAND 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	25,035,559	25,536,270	26,046,995
Transportation Fees From Individuals	10-1410	86,593	70,000	70,000
Unrestricted Miscellaneous Revenues	10-1XXX	68,121	11,750	11,750
Interest Earned On Capital Reserve Funds	10-1XXX	276	500	150
Subtotal - Revenues From Local Sources		25,190,549	25,618,520	26,128,895
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	53,673	53,802
Extraordinary Aid	10-3131	226,442	225,000	225,000
Categorical Special Education Aid	10-3132	503,063	554,414	554,666
Categorical Security Aid	10-3177	0	25,840	25,460
Other State Aids	10-3XXX	9,840	0	0
Subtotal - Revenues From State Sources		739,345	858,927	858,928
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	35,962	0	0
Subtotal - Revenues From Federal Sources		35,962	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	294,379	100,000
Withdrawal From Cap Res-For Local Share	10-307	0	150,000	151,500
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	181,586	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	100,000	0
Adjustment For Prior Year Encumbrances		0	325,275	0
Actual Revenues (Over)/Under Expenditures		-568,462	0	0
Total Operating Budget		25,397,394	27,528,687	27,239,323
Grants and Entitlements:				

**BERGEN - OAKLAND BORO**  
**Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Other Revenue From Local Sources	20-1xxx	81,903	9,151	0
Total Revenues From Local Sources	20-1XXX	81,903	9,151	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	168,471	203,560	200,974
Total Revenues From State Sources		168,471	203,560	200,974
Revenues from Federal Sources:				
Title II	20-4451-4455	35,918	33,937	24,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	403,993	399,115	299,337
Total Revenues From Federal Sources		439,911	433,052	323,337
Total Grants And Entitlements		690,285	645,763	524,311
Repayment of Debt:				
Transfers From Other Funds	40-5200	27	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	230,285	232,411	229,902
Total Revenues From Local Sources		230,285	232,411	229,902
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	118,650	118,998	119,191
Budgeted Fund Balance	40-303	0	27	27
Withdrawal From Debt Service Reserve	40-313	0	0	1,443
Total Local Repayment Of Debt		348,962	351,436	350,563
Actual Revenues (Over)/Under Expenditures		6	0	0
Total Repayment Of Debt		348,968	351,436	350,563

**BERGEN - OAKLAND BORO**  
**Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues/Sources		26,436,647	28,525,886	28,114,197
Total Revenues/Sources Net of Transfers		26,436,647	28,525,886	28,114,197

**BERGEN - OAKLAND 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	7,548,316	8,170,266	8,141,736
Special Education - Instruction	11-2XX-100-XXX	1,881,016	1,957,787	1,882,564
Basic Skills/Remedial - Instruction	11-230-100-XXX	686,204	563,742	563,085
Bilingual Education - Instruction	11-240-100-XXX	118,834	107,149	92,397
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	73,628	57,938	63,880
School-Sponsored Athletics - Instruction	11-402-100-XXX	5,139	19,562	26,020
Other Instructional Programs - Instruction	11-4XX-100-XXX	22,416	20,000	20,000
Community Services Programs/Operations	11-800-330-XXX	0	5,000	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,596,576	1,730,515	1,879,097
Undist. Expenditures - Health Services	11-000-213-XXX	303,903	320,634	324,318
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	381,048	425,004	431,502
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	309,074	525,268	546,833
Undist. Expenditures - Guidance	11-000-218-XXX	337,118	346,315	354,233
Undist. Expenditures - Child Study Teams	11-000-219-XXX	636,247	608,804	620,498
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	99,103	191,243	219,675
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	447,152	598,067	633,930
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	28,100	28,100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	629,430	667,332	598,650
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,495,816	1,552,483	1,464,696
Undist. Expend. - Central Services	11-000-251-XXX	330,235	374,866	335,016
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	51,534	52,823	53,880
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,978,578	2,076,568	1,955,172
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	913,851	1,059,075	1,036,777
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,264,412	5,673,494	5,797,601
Total Undistributed Expenditures		14,774,077	16,230,591	16,279,978

**BERGEN - OAKLAND BORO  
Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total General Current Expense		25,109,630	27,132,035	27,074,660
Capital Expenditures:				
Equipment	12-XXX-XXX-730	34,751	26,899	8,232
Facilities Acquisition And Const. Serv.	12-000-400-XXX	253,013	369,253	156,281
Interest Deposit To Capital Reserve	10-604	0	500	150
Total Capital Outlay		287,764	396,652	164,663
General Fund Grand Total		25,397,394	27,528,687	27,239,323
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	81,903	9,151	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,369	12,407	12,269
Nonpubic Auxiliary Services	20-XXX-XXX-XXX	66,324	87,955	85,819
Nonpublic Handicapped Services	20-XXX-XXX-XXX	76,253	82,752	82,752
Nonpublic Nursing Services	20-XXX-XXX-XXX	17,525	16,134	16,134
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	4,312	4,000
Total Other State Projects		168,471	203,560	200,974
Total State Projects	20-XXX-XXX-XXX	168,471	203,560	200,974
Federal Projects:				
Title II	20-XXX-XXX-XXX	35,918	33,937	24,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	403,993	399,115	299,337
Total Federal Projects	20-XXX-XXX-XXX	439,911	433,052	323,337
Total Special Revenue Funds		690,285	645,763	524,311
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	348,968	351,436	350,563
Total Debt Service Funds		348,968	351,436	350,563

**BERGEN - OAKLAND BORO**  
**Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Expenditures/Appropriations		26,436,647	28,525,886	28,114,197
Total Expenditures Net of Transfers		26,436,647	28,525,886	28,114,197

**BERGEN - OAKLAND 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	515,100	765,124	613,593	513,593
--Repayment of Debt	60	54	27	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	505,577	771,023	439,937	288,587
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	75,000	75,000	75,000	75,000
--Legal Reserve	42,848	42,848	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	125,000	225,000	125,000	125,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	1,443	0



**BERGEN - OAKLAND 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	\$12,873	\$13,220	\$14,121	\$14,997	\$14,809
Total Classroom Instruction	\$7,966	\$7,970	\$8,606	\$8,854	\$8,796
Classroom-Salaries and Benefits	\$7,600	\$7,671	\$8,219	\$8,299	\$8,363
Classroom-General Supplies and Textbooks	\$327	\$265	\$347	\$517	\$394
Classroom-Purchased Services	\$39	\$33	\$40	\$39	\$39
Total Support Services	\$1,786	\$1,908	\$2,131	\$2,414	\$2,507
Support Services-Salaries and Benefits	\$1,618	\$1,705	\$1,802	\$2,042	\$2,131
Total Administrative Costs	\$1,801	\$1,892	\$1,904	\$2,119	\$1,957
Administration Salaries and Benefits	\$1,594	\$1,656	\$1,685	\$1,850	\$1,694
Legal Costs	\$34	\$63	\$44	\$46	\$49
Total Operations and Maintenance of Plant	\$1,232	\$1,363	\$1,386	\$1,510	\$1,440
Operations and Maintenance-Salaries and Benefits	\$698	\$797	\$851	\$872	\$899
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$62	\$61	\$61	\$63	\$74
Total Equipment Costs	\$24	\$20	\$14	\$17	\$5
Employee Benefits as a percentage of salaries*	32.85%	34.55%	37.44%	35.83%	36.53%
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 - OAKLAND BORO**  
**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Professional Staff Development	Northern Valley Professional Devt for staff training.	0.00
Insurance Coverages and Benefits	Participate in NESBIG (consortium of 43 school districts) for Worker Comp, Property & Liability, Auto.	0.00
Banking	Participate in BCBANC consortium.	0.00
Transportation Services, including Fuel	Region I Special Ed and Nonpublic transportation consortium.	0.00
Purchasing - Telephone	Member of ACT - statewide telecom coop.	0.00
Purchasing - Power/Utilities	ACES statewide program for schools.	0.00
Purchasing - Supplies	Members of Ed Data & MRESCPurchasing Coops.	0.00
Public Works (fire/snow/trash/water)	snow removal & fuel for buses through the Boro of Oakland.	0.00

**BERGEN - OAKLAND BORO**  
**Estimated Tax Rates**

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	25,791,633
(B) Estimated Net Taxable Valuation (as of 10/01/12)	2,171,858,700
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.1875
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	26,021,535
(E) Estimated Net Taxable Valuation (as of 10/01/12)	2,171,858,700
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.1981
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	25,791,633
(H) Estimated Equalized Valuation (as of 10/01/12)	2,392,441,827
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0780
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	26,021,535
(K) Estimated Equalized Valuation (as of 10/01/12)	2,392,441,827
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.0877
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**BERGEN - OAKLAND BORO  
Employee Contract List for District**

NAME=Jeffrey Feifer

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$77,480
Full-Time Equivalents (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	01/01/13
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	130
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	none
Contractual Post-Employment Benefit Description of Payout of Vacation days	none

**BERGEN - OAKLAND BORO  
Employee Contract List for District**

**NAME=Jeffrey Feifer**

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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	
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	
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=Joan Dunn**

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$126,500
Full-Time Equivalents (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

**BERGEN - OAKLAND BORO  
Employee Contract List for District**

NAME=Joan Dunn

CATEGORY	MEASURE
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	220
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	none
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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	
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 - OAKLAND BORO  
Employee Contract List for District**

**NAME=Joan Dunn**

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=Paul Santiago**

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$78,840
Full-Time Equivalents (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	12
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0

**BERGEN - OAKLAND BORO  
Employee Contract List for District**

NAME=Paul Santiago

CATEGORY	MEASURE
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	\$70/day up to 180 days max
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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	
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	\$70/day up to 3 days max
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=Robert Jacod

**BERGEN - OAKLAND BORO  
Employee Contract List for District**

NAME=Robert Jacod

CATEGORY	MEASURE
Job Title	Other
Job Title II	Superv B&G
Base Annual Salary Amount	\$83,097
Full-Time Equivalents (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	13
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	

**BERGEN - OAKLAND BORO  
Employee Contract List for District**

NAME=Robert Jacod

CATEGORY	MEASURE
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75/day for up to 180 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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	
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	
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	