

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	675.0	716.0	765.0
Pupils On Roll Special Ed Full-Time	100.0	111.0	110.0
Pupils On Roll SUBTOTAL	775.0	827.0	875.0
Pupils in Private School Placements	13.0	9.0	13.0
Pupils Sent to Other Districts Special Ed	6.0	10.0	10.0
Pupils Received	1.0	33.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,408,977	13,677,157	14,087,500
Total Tuition	10-1300	113,563	85,000	68,000
Rents And Royalties	10-1910	0	0	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	53,325	15,000	21,700
Interest Earned On Capital Reserve Funds	10-1XXX	0	300	300
Subtotal - Revenues From Local Sources		13,575,865	13,777,457	14,202,500
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	40,797	40,797	42,331
Extraordinary Aid	10-3131	209,731	220,000	220,000
Categorical Special Education Aid	10-3132	421,679	421,679	420,248
Categorical Security Aid	10-3177	121,613	121,613	124,143
Parcc Readiness Aid	10-3181		0	7,650
Per Pupil Growth Aid	10-3182		0	7,650
Professional Learning Community Aid	10-3183		0	8,230
Host District Support Aid	10-3184		0	946
Other State Aids	10-3XXX	15,300	15,300	0
Subtotal - Revenues From State Sources		809,120	819,389	831,198
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	20,129
Subtotal - Revenues From Federal Sources		0	0	20,129
Budgeted Fund Balance - Operating Budget				
Withdrawal From Maint. Reserve	10-310	0	0	200,000
Adjustment For Prior Year Encumbrances		0	134,802	0
Actual Revenues (Over)/Under Expenditures		192,099	0	0
Total Operating Budget		14,577,084	14,871,347	15,393,827

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	170,891	161,993	137,694
Title II	20-4451-4455	13,707	27,192	23,113
Title III	20-4491-4494	13,796	17,185	14,607
I.D.E.A. Part B (Handicapped)	20-4420-4429	203,639	209,239	177,453
Other	20-4XXX	0	5,298	0
Total Revenues From Federal Sources		402,033	420,907	352,867
Total Grants And Entitlements		402,033	420,907	352,867
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	721,866	723,665	723,714
Total Revenues From Local Sources		721,866	723,665	723,714
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		721,866	723,665	723,715
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		721,865	723,665	723,715
Total Revenues/Sources		15,700,982	16,015,919	16,470,409
Total Revenues/Sources Net of Transfers		15,700,982	16,015,919	16,470,409

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,182,540	5,193,597	5,417,666
Special Education - Instruction	11-2XX-100-XXX	825,856	1,034,000	1,103,367
Basic Skills/Remedial - Instruction	11-230-100-XXX	323,126	255,000	187,069
Bilingual Education - Instruction	11-240-100-XXX	203,622	220,500	227,402
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	56,630	42,890	24,331
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	1,300	12,725
Before/After School Programs	11-421-XXX-XXX	25,009	41,946	41,290
Summer School	11-422-XXX-XXX	1,227	22,678	24,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	976,143	1,050,202	1,127,581
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	46,556	46,100	44,194
Undist. Expenditures - Health Services	11-000-213-XXX	158,767	169,241	179,220
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	356,927	328,884	302,697
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	184,218	313,886	241,041
Undist. Expenditures - Guidance	11-000-218-XXX	189,701	182,129	177,394
Undist. Expenditures - Child Study Teams	11-000-219-XXX	477,698	557,285	597,584
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,750	27,215	65,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	239,177	180,900	132,943
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,918	11,000	11,300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	461,716	453,370	400,070
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	448,877	444,955	476,580
Undist. Expend. - Central Services	11-000-251-XXX	309,795	298,908	306,475
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	59,499	30,186	86,144
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,255,923	1,146,447	1,223,141
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	327,222	337,796	323,190
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,188,395	2,093,757	2,591,963
Undistributed Expenditures-Food Services	11-000-310-930	0	0	1,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Undistributed Expenditures		7,692,282	7,672,261	8,287,517
Total General Current Expense		14,310,292	14,484,172	15,325,867
Capital Expenditures:				
Equipment	12-XXX-XXX-730	177,956	320,096	12,454
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53,779	32,079	32,079
Interest Deposit To Capital Reserve	10-604	0	300	300
Total Capital Outlay		231,735	352,475	44,833
Transfer Of Funds To Charter Schools	10-000-100-56X	35,057	34,700	23,127
General Fund Grand Total		14,577,084	14,871,347	15,393,827
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	170,891	161,993	137,694
Title II	20-XXX-XXX-XXX	13,707	27,192	23,113
Title III	20-XXX-XXX-XXX	13,796	17,185	14,607
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	203,639	209,239	177,453
Other	20-XXX-XXX-XXX	0	5,298	0
Total Federal Projects	20-XXX-XXX-XXX	402,033	420,907	352,867
Total Special Revenue Funds		402,033	420,907	352,867
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	721,865	723,665	723,715
Total Debt Service Funds		721,865	723,665	723,715
Total Expenditures/Appropriations		15,700,982	16,015,919	16,470,409
Total Expenditures Net of Transfers		15,700,982	16,015,919	16,470,409

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	488,920	431,241	291,542	151,542
--Repayment of Debt	0	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	231,328	411,302	411,602	411,902
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	400,000	300,000	300,000	100,000
--Legal Reserve	223,159	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,050	\$16,920	\$15,738	\$15,893	\$15,894
Total Classroom Instruction	\$10,143	\$10,465	\$9,719	\$9,951	\$10,054
Classroom-Salaries and Benefits	\$9,715	\$9,838	\$9,238	\$9,314	\$9,348
Classroom-General Supplies and Textbooks	\$335	\$395	\$402	\$360	\$227
Classroom-Purchased Services	\$93	\$232	\$79	\$277	\$480
Total Support Services	\$2,342	\$2,555	\$2,691	\$2,564	\$2,437
Support Services-Salaries and Benefits	\$1,856	\$1,987	\$2,184	\$1,928	\$1,978
Total Administrative Costs	\$1,775	\$1,955	\$1,741	\$1,746	\$1,746
Administration Salaries and Benefits	\$1,290	\$1,518	\$1,378	\$1,374	\$1,340
Total Operations and Maintenance of Plant	\$1,687	\$1,805	\$1,482	\$1,529	\$1,560
Operations and Maintenance-Salaries and Benefits	\$838	\$873	\$699	\$737	\$731
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$1
Total Extracurricular Costs	\$58	\$91	\$62	\$64	\$49
Total Equipment Costs	\$44	\$232	\$280	\$388	\$14
Legal Costs	\$79	\$95	\$62	\$67	\$56
Employee Benefits as a percentage of salaries*	23.81%	24.33%	24.47%	22.94%	27.82%

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

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

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 the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2015-16 revised appropriations and the 2016-17 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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	May be sharing a building & grounds supervisor rather than rehiring a full-time replacement	0
Staffing - Other	Carlstadt & East Rutherford share a OT/PT therapist	0
Municipal/Public Works	East Rutherford Boro and East Rutherford Board of Education work hand-in-hand on several activities	0
Technology Services	East Rutherford contract with Bergen Tech Vocational for tech services	0
Insurance Coverages and Benefits	Participate in the Northeast Bergen County School Board Insurance Group	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,087,500
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,849,548,746
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.7617
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,811,214
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,849,548,746
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.8008

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,087,500
(H) Estimated Equalized Valuation (as of 10/01/15)	1,976,393,748
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7128
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,811,214
(K) Estimated Equalized Valuation (as of 10/01/15)	1,976,393,748
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.7494

NAME=Joseph Abate

CATEGORY	MEASURE
Job Title	Superintendent
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	20
Description of Other Contracted Non-Working Days	Holidays/Resess
Total Allowances Amount	\$1,960
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not Applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
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	

NAME=Joseph Abate

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not Applicable
Additional Comment 1	Not Applicable
Additional Comment 2	Not Applicable
Additional Comment 3	Not Applicable

NAME=Mark Kramer

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	09/29/15
End Date of Contract	06/30/16
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	20
Description of Other Contracted Non-Working Days	Holidays/Resess
Total Allowances Amount	\$8,050
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$380
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not Applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
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	

NAME=Mark Kramer

	CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount		\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash		Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash		Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash		Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1		Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2		Not Applicable
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3		Not Applicable
	Additional Comment 1	Not Applicable
	Additional Comment 2	Not Applicable
	Additional Comment 3	Not Applicable