

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	697.0	702.0	732.0
On Roll Special Ed Full-Time	113.0	122.0	125.0
On Roll Subtotal	810.0	824.0	857.0
In Private School Placements	10.0	11.0	0.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	10.0	14.0	26.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,087,500	15,042,487	15,806,072
Total Tuition	10-1300	59,000	90,000	90,000
Rents And Royalties	10-1910	25,200	25,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	95,836	54,700	54,700
Interest Earned On Capital Reserve Funds	10-1XXX	0	300	300
Subtotal - Revenues From Local Sources		14,267,536	15,212,487	15,976,072
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	42,331	42,331	133,577
Extraordinary Aid	10-3131	228,231	159,856	160,000
Categorical Special Education Aid	10-3132	420,248	435,275	435,275
Categorical Security Aid	10-3177	124,143	124,143	129,901
Parcc Readiness Aid	10-3181	7,650	7,650	0
Per Pupil Growth Aid	10-3182	7,650	7,650	0
Professional Learning Community Aid	10-3183	8,230	8,230	0
Host District Support Aid	10-3184	946	946	0
Subtotal - Revenues From State Sources		839,429	786,081	858,753
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	27,498	22,691	25,619
Subtotal - Revenues From Federal Sources		27,498	22,691	25,619
Budgeted Fund Balance - Operating Budget	10-303	0	140,000	362,386
Withdrawal From Cap Res-For Local Share	10-307	0	705,000	105,000
Withdrawal From Maint. Reserve	10-310	0	100,000	100,000
Adjustment For Prior Year Encumbrances		0	68,664	0
Actual Revenues (Over)/Under Expenditures		15,500	0	0
Total Operating Budget		15,149,963	17,034,923	17,427,830

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,500	500	0
Total Revenues From Local Sources	20-1XXX	3,500	500	0
Revenues from Federal Sources:				
Title I	20-4411-4416	148,881	170,974	136,800
Title II	20-4451-4455	6,350	38,432	30,750
Title III	20-4491-4494	20,779	22,952	18,350
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	216,315	206,388	165,100
Total Revenues From Federal Sources		392,325	448,746	359,000
Total Grants And Entitlements		395,825	449,246	359,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	723,714	733,672	726,547
Total Revenues From Local Sources		723,714	733,672	726,547
Budgeted Fund Balance	40-303	0	0	200
Total Local Repayment Of Debt		723,714	733,672	726,747
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		723,715	733,672	726,747
Total Revenues/Sources		16,269,503	18,217,841	18,513,577
Total Revenues/Sources Net of Transfers		16,269,503	18,217,841	18,513,577

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,401,128	5,691,921	5,655,977
Special Education - Instruction	11-2XX-100-XXX	1,162,743	1,195,210	1,519,042
Basic Skills/Remedial - Instruction	11-230-100-XXX	161,937	161,947	168,917
Bilingual Education - Instruction	11-240-100-XXX	219,526	222,139	280,444
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	29,927	32,090	31,549
School-Sponsored Athletics - Instruction	11-402-100-XXX	11,332	12,720	12,505
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,253,053	1,685,681	1,480,099
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	45,166	47,370	42,529
Undist. Expenditures - Health Services	11-000-213-XXX	188,262	202,319	208,463
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	273,615	290,158	269,207
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	233,263	288,671	314,866
Undist. Expenditures - Guidance	11-000-218-XXX	179,880	124,749	149,983
Undist. Expenditures - Child Study Teams	11-000-219-XXX	565,817	590,534	519,384
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	74,330	25,050	181,830
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	139,372	88,281	97,339
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,941	1,500	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	398,657	438,039	456,837
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	504,164	532,444	491,906
Undist. Expend. - Central Services	11-000-251-XXX	301,848	309,539	343,054
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	82,860	96,399	94,179
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,133,283	1,173,696	1,265,764
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	392,092	429,026	424,119
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,290,737	2,578,128	3,140,350
Total Undistributed Expenditures		8,058,340	8,901,584	9,494,909
Total General Current Expense		15,044,933	16,217,611	17,163,343

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	9,320	87,396
Facilities Acquisition And Const. Serv.	12-000-400-XXX	63,377	770,782	137,079
Interest Deposit To Capital Reserve	10-604	0	300	300
Total Capital Outlay		63,377	780,402	224,775
Transfer Of Funds To Charter Schools	10-000-100-56X	41,653	36,910	39,712
General Fund Grand Total		15,149,963	17,034,923	17,427,830
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,500	500	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	148,881	170,974	136,800
Title II	20-XXX-XXX-XXX	6,350	38,432	30,750
Title III	20-XXX-XXX-XXX	20,779	22,952	18,350
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	216,315	206,388	165,100
Total Federal Projects	20-XXX-XXX-XXX	392,325	448,746	359,000
Total Special Revenue Funds		395,825	449,246	359,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	723,715	733,672	726,747
Total Debt Service Funds		723,715	733,672	726,747
Total Expenditures/Appropriations		16,269,503	18,217,841	18,513,577
Total Expenditures Net of Transfers		16,269,503	18,217,841	18,513,577

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	357,651	451,230	701,711	339,325
Unrestricted	Repayment of Debt	1	0	200	0
Restricted for General Operating Budget	Capital Reserve	711,077	779,866	575,166	470,466
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	300,000	121,040	100,000	0
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,094	\$16,433	\$16,109	\$17,157	\$17,777
Total Classroom Instruction	\$10,250	\$10,453	\$10,566	\$11,045	\$11,455
Classroom-Salaries and Benefits	\$9,530	\$9,868	\$9,922	\$10,373	\$10,533
Classroom-General Supplies and Textbooks	\$367	\$206	\$238	\$241	\$491
Classroom-Purchased Services	\$353	\$379	\$406	\$432	\$431
Total Support Services	\$2,462	\$2,492	\$2,181	\$2,414	\$2,512
Support Services-Salaries and Benefits	\$1,948	\$2,063	\$1,731	\$1,869	\$1,986
Total Administrative Costs	\$1,795	\$1,866	\$1,782	\$2,004	\$2,004
Administration Salaries and Benefits	\$1,419	\$1,463	\$1,387	\$1,554	\$1,590
Total Operations and Maintenance of Plant	\$1,494	\$1,528	\$1,468	\$1,580	\$1,682
Operations and Maintenance-Salaries and Benefits	\$775	\$701	\$659	\$719	\$836
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$54	\$60	\$63	\$65	\$64
Total Equipment Costs	\$334	\$0	\$11	\$11	\$102
Legal Costs	\$63	\$79	\$70	\$74	\$47
Employee Benefits as a percentage of salaries*	23.44%	24.26%	28.33%	26.91%	31.74%

\*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 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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	140	Tuition for the prekindergarten program	90,000	Tuition is set for \$3,000 again for this year and expect to max out at 30 students.
1	260	Before and After School program rental	25,000	The board continues to receives rental fees for the before and after school program
1	580	Unsigned fund balance	362,386	\$140,000 continues to support operating budget, this has been consistent over the past several years. \$76,000 is to be used for the replacement of a special education bus that is expiring. \$146,386 is to be used for Carts on Wheels, 120 Chromebooks and 27 projectors/whiteboards.



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Continuing to discuss sharing a building and ground supervisor rather than rehiring a FT replacement	0
Staffing - Other	Carlstadt and East Rutherford share a OT/PT therapist	0
Transportation Services, including Fuel	The district utilizes the South Bergen County Jointure Commission for transportation services	0
Purchasing	The district belongs to and utilizes several purchasing co-ops	0
Municipal/Public Works	East Rutherford Borough and East Rutherford BOE work hand-in-hand with several activities	0
Technology Services	The district contracts with the Bergen County Technical Schools for the district's technical services	0
Insurance Coverages and Benefits	The district participates in the Northeast Bergen County School Board Insurance Group	0

ID=E Rutherford

Category	Amount
(A) General Fund School Levy	15,806,072
(D) Total School Levy	16,532,619
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,871,939,135
(H) Estimated Equalized Valuation (as of 10/01/17)	2,067,102,007
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8444
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8832
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7646
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7998

Name=Giovanni Giancaspro

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$140,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/19
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	16
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$9,530
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,299
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Amount
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Giovanni Giancaspro

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Mark Kramer

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$153,816
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	22
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$12,350
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,763
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,500
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported