

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	702.0	683.0	805.0
On Roll Special Ed Full-Time	122.0	121.0	100.0
On Roll Subtotal	824.0	804.0	905.0
In Private School Placements	11.0	8.0	0.0
Sent to Other Districts Special Ed	14.0	8.0	20.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,042,487	15,806,072	16,122,193
Total Tuition	10-1300	67,329	90,000	150,000
Rents And Royalties	10-1910	19,160	25,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	78,567	54,700	108,866
Interest Earned On Capital Reserve Funds	10-1XXX	0	300	300
Subtotal - Revenues From Local Sources		15,207,543	15,976,072	16,406,359
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	42,331	133,577	133,577
Extraordinary Aid	10-3131	189,659	160,000	140,000
Categorical Special Education Aid	10-3132	435,275	435,275	478,694
Categorical Security Aid	10-3177	124,143	129,901	129,901
PARCC Readiness Aid	10-3181	7,650	0	0
Per Pupil Growth Aid	10-3182	7,650	0	0
Professional Learning Community Aid	10-3183	8,230	0	0
Host District Support Aid	10-3184	946	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	1,901	0	0
Subtotal - Revenues From State Sources		817,785	858,753	882,172
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	27,163	25,619	33,821
Subtotal - Revenues From Federal Sources		27,163	25,619	33,821
Budgeted Fund Balance - Operating Budget	10-303	0	456,678	91,014
Withdrawal From Cap Res-For Local Share	10-307	0	105,000	183,890
Withdrawal From Maint. Reserve	10-310	0	100,000	75,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Other Financing Sources	10-5XXX	94,292	0	0
Adjustment For Prior Year Encumbrances		0	32,161	0
Actual Revenues (Over)/Under Expenditures		-317,111	0	0
Total Operating Budget		15,829,672	17,554,283	17,672,256
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	40,672	2,100	0
Total Revenues From Local Sources	20-1XXX	40,672	2,100	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	1,590	0	0
Total Revenues From State Sources		1,590	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	151,366	178,349	142,679
Title II	20-4451-4455	38,349	18,627	14,902
Title III	20-4491-4494	22,785	20,308	16,246
Title IV	20-4471-4474	5,349	14,651	11,721
I.D.E.A. Part B (Handicapped)	20-4420-4429	206,388	209,857	167,887
Total Revenues From Federal Sources		424,237	441,792	353,435
Total Grants And Entitlements		466,499	443,892	353,435
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	733,672	726,547	711,353
Total Revenues From Local Sources		733,672	726,547	711,353
Budgeted Fund Balance	40-303	0	200	1

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Local Repayment Of Debt		733,672	726,747	711,354
Actual Revenues (Over)/Under Expenditures		-201	0	0
Total Repayment Of Debt		733,471	726,747	711,354
Total Revenues/Sources		17,029,642	18,724,922	18,737,045
Total Revenues/Sources Net of Transfers		17,029,642	18,724,922	18,737,045

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,690,512	5,563,583	5,737,832
Special Education - Instruction	11-2XX-100-XXX	1,150,165	1,557,307	1,740,790
Basic Skills/Remedial - Instruction	11-230-100-XXX	146,806	168,917	168,522
Bilingual Education - Instruction	11-240-100-XXX	222,135	280,444	301,222
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	27,868	31,549	31,427
School-Sponsored Athletics - Instruction	11-402-100-XXX	11,809	12,505	13,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,488,819	1,423,491	1,350,444
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	47,370	42,529	42,584
Undist. Expenditures - Health Services	11-000-213-XXX	200,481	210,364	192,681
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	258,105	289,984	282,496
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	278,707	314,866	271,257
Undist. Expenditures - Guidance	11-000-218-XXX	120,227	146,540	117,590
Undist. Expenditures - Child Study Teams	11-000-219-XXX	588,601	469,134	471,064
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	25,050	187,330	186,432
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,081	191,631	95,800
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,116	16,266	7,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	376,898	487,537	476,326
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	490,934	480,505	498,727
Undist. Expend. - Central Services	11-000-251-XXX	306,031	350,964	326,783
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	97,164	109,929	120,662
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,037,267	1,300,996	1,380,827
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	422,667	446,317	492,077
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,477,820	3,137,350	3,116,834
Undistributed Expenditures-Food Services	11-000-310-930	0	3,000	3,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		8,305,338	9,608,733	9,433,184
Total General Current Expense		15,554,633	17,223,038	17,426,777
Capital Expenditures:				
Equipment	12-XXX-XXX-730	8,773	154,154	16,068
Facilities Acquisition And Const. Serv.	12-000-400-XXX	227,468	137,079	215,969
Interest Deposit To Capital Reserve	10-604	0	300	300
Total Capital Outlay		236,241	291,533	232,337
Transfer Of Funds To Charter Schools	10-000-100-56X	38,798	39,712	13,142
General Fund Grand Total		15,829,672	17,554,283	17,672,256
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	40,672	2,100	0
Other State Projects:				
Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,590	0	0
Total Other State Projects		1,590	0	0
Total State Projects	20-XXX-XXX-XXX	1,590	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	151,366	178,349	142,679
Title II	20-XXX-XXX-XXX	38,349	18,627	14,902
Title III	20-XXX-XXX-XXX	22,785	20,308	16,246
Title IV	20-XXX-XXX-XXX	5,349	14,651	11,721
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	206,388	209,857	167,887
Total Federal Projects	20-XXX-XXX-XXX	424,237	441,792	353,435
Total Special Revenue Funds		466,499	443,892	353,435
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	733,471	726,747	711,354

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Debt Service Funds		733,471	726,747	711,354
Total Expenditures/Appropriations		17,029,642	18,724,922	18,737,045
Total Expenditures Net of Transfers		17,029,642	18,724,922	18,737,045

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	451,230	708,782	441,396	350,382
Unrestricted	Repayment of Debt	0	201	1	0
Restricted for General Operating Budget	Capital Reserve	779,866	670,257	565,557	381,967
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	121,040	232,419	132,419	57,419
Restricted for General Operating Budget	Legal Reserve	0	94,292	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,433	\$16,660	\$17,777	\$19,144	\$17,239
Total Classroom Instruction	\$10,453	\$10,922	\$11,455	\$12,131	\$11,234
Classroom-Salaries and Benefits	\$9,868	\$10,220	\$10,533	\$11,215	\$10,600
Classroom-General Supplies and Textbooks	\$206	\$218	\$491	\$458	\$236
Classroom-Purchased Services	\$379	\$483	\$431	\$459	\$398
Total Support Services	\$2,492	\$2,350	\$2,512	\$2,845	\$2,260
Support Services-Salaries and Benefits	\$2,063	\$1,866	\$1,986	\$2,147	\$1,805
Total Administrative Costs	\$1,866	\$1,861	\$2,004	\$2,188	\$1,914
Administration Salaries and Benefits	\$1,463	\$1,493	\$1,590	\$1,693	\$1,480
Total Operations and Maintenance of Plant	\$1,528	\$1,417	\$1,682	\$1,837	\$1,708
Operations and Maintenance-Salaries and Benefits	\$701	\$727	\$836	\$896	\$783
Board Contribution to Food Services	\$0	\$0	\$0	\$4	\$3
Total Extracurricular Costs	\$60	\$58	\$64	\$68	\$61
Total Equipment Costs	\$0	\$11	\$102	\$192	\$18
Legal Costs	\$79	\$39	\$47	\$50	\$48
Employee Benefits as a percentage of salaries*	24.26%	26.13%	31.74%	31.59%	29.92%

*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 2018-19 revised appropriations and the 2019-20 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	260	Before and Aftercare Program Rental	25,000	Rental Fees from use of facilities for Before and Aftercare Program
1	140	Tuition for Full Time Prekindergarten Program	150,000	Added and additional Preschool Classroom. Tuition for full time students is set at \$5000. Program is expected to bring in 30 more students.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	Carlstadt and East Rutherford Share an OT/PT Therapist	0
Transportation Services, including Fuel	Transportation Services from South Bergen County Jointure Commission	0
Purchasing	The district utilizes co-ops services: Ed Data, MRESC, ESCNJ and HCESC	0
Municipal/Public Works	East Rutherford Borough provides fuel for buses and DPW services to district when needed	0
Technology Services	Contract with Bergen County Technical Schools for 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	16,122,193
(D) Total School Levy	16,833,546
(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,095,011,962
(H) Estimated Equalized Valuation (as of 10/01/18)	2,307,317,138
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7696
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8035
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6987
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7296

Name=Augustin,Lameka

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$130,000
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	07/01/18
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	Holiday/Vacation/Personal
Total Allowances Amount	\$11,510
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	\$15,833
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Pro-rated Payout upon Term or Retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Augustin,Lameka

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=Barone,Louise

Category	Measure
Job Title	Secretary
Job Title II	SBA Secretary
Base Annual Salary Amount	\$75,126
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
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	Holiday/Vacation/Personal
Total Allowances Amount	\$600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$11,260
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Pro-rated Payout upon Term or Retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Barone,Louise

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=Dolinsky,Karen

Category	Measure
Job Title	Secretary
Job Title II	SUPERINTENDENT SECRETARY
Base Annual Salary Amount	\$75,630
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	27
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	Holiday/Vacation/Personal
Total Allowances Amount	\$600
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	\$13,508
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Pro-rated Payout upon Term or Retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Dolinsky,Karen

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=Giancaspro,Giovanni

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$169,689
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	07/01/18
End Date of Contract	06/30/23
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	26
Description of Other Contracted Non-Working Days	Holiday/Vacation/Personal
Total Allowances Amount	\$7,860
Total Bonuses Amount	\$5,651
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	\$21,358
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Paid Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Pro-rated Payout upon Term or Retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Giancaspro,Giovanni

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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