

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	683.0	661.0	677.0
On Roll Special Ed Full-Time	121.0	112.0	130.0
On Roll Subtotal	804.0	773.0	807.0
In Private School Placements	8.0	6.0	0.0
Sent to Other Districts Special Ed	8.0	6.0	0.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	15,806,072	16,122,193	16,444,637
	Total Tuition	10-1300	48,500	150,000	182,000
	Rents and Royalties	10-1910	11,640	25,000	26,000
	Unrestricted Miscellaneous Revenues	10-1XXX	119,225	108,866	63,689
	Interest Earned on Capital Reserve Funds	10-1XXX	0	300	300
	Total Revenues from Local Sources		15,985,437	16,406,359	16,716,626
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	133,577	133,577	133,577
	Extraordinary Aid	10-3131	160,306	140,000	140,000
	Categorical Special Education Aid	10-3132	435,275	478,694	546,382
	Categorical Security Aid	10-3177	129,901	129,901	129,901
	Total Revenues from State Sources		859,059	882,172	949,860
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	33,446	33,821	31,432
	Total Revenues from Federal Sources		33,446	33,821	31,432
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	91,014	207,375
	Withdrawal from Capital Reserve for Local Share	10-307	0	183,890	1,000,000
	Withdrawal from Maintenance Reserve	10-310	0	75,000	75,000
	Adjustment for Prior Year Encumbrances		0	58,910	0
	Actual Revenues (Over)/Under Expenditures		-757,645	0	0
General Fund Revenues	Total Operating Budget		16,120,297	17,731,166	18,980,293
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,100	950	0
	Total Revenues from Local Sources	20-1XXX	2,100	950	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	152,547	174,573	121,277
	Title II	20-4451-4455	18,544	17,587	11,921
	Title III	20-4491-4494	17,810	2,498	12,997
	Title IV	20-4471-4474	14,416	10,235	9,377
	I.D.E.A. Part B (Handicapped)	20-4420-4429	209,857	207,510	134,309
	Total Revenues from Federal Sources		413,174	412,403	289,881
Special Revenue Fund Revenues	Total Grants and Entitlements		415,274	413,353	289,881

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	726,547	711,353	699,978
	Total Revenues from Local Sources		726,547	711,353	699,978
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1
	Total Local Repayment of Debt		726,547	711,354	699,979
	Actual Revenues (Over)/Under Expenditures		199	0	0
Debt Service Fund Revenues	Total Repayment of Debt		726,746	711,354	699,979
All Fund Revenues	Total Revenues/Sources		17,262,317	18,855,873	19,970,153
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,262,317	18,855,873	19,970,153

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,600,579	5,821,478	6,216,168
	Special Education-Instruction	11-2XX-100-XXX	1,618,256	1,797,846	2,008,834
	Basic Skills/Remedial-Instruction	11-230-100-XXX	165,427	168,522	172,342
	Bilingual Education-Instruction	11-240-100-XXX	279,563	303,082	302,092
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	23,987	31,321	31,640
	School-Sponsored Athletics-Instruction	11-402-100-XXX	10,871	13,660	13,195
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	937,837	1,109,436	853,312
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	44,878	42,584	45,794
	Undistributed Expenditures-Health Services	11-000-213-XXX	186,341	193,718	203,470
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	222,114	290,284	308,327
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	253,802	314,783	264,438
	Undistributed Expenditures-Guidance	11-000-218-XXX	123,556	117,962	127,566
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	452,605	519,000	487,860
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	183,997	209,572	285,525
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	149,988	97,639	106,606
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	14,742	8,200	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	471,733	525,141	537,750
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	484,741	495,505	529,981
	Undistributed Expenditures-Central Services	11-000-251-XXX	323,173	334,596	368,603
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	107,923	122,726	135,909
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,196,770	1,390,645	1,410,367
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	376,666	493,573	496,078
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,685,866	3,062,884	2,868,307
	Undistributed Expenditures-Food Services	11-000-310-930	0	3,000	3,000
		Total Undistributed Expenditures		8,216,732	9,331,248
General Fund Current Expenses	Total General Current Expense		15,915,415	17,467,157	17,779,164

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	128,124	25,868	151,676
	Facilities Acquisition and Construction Services	12-000-400-XXX	43,802	215,969	1,032,079
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		171,926	242,137	1,184,055
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	32,956	21,872	17,074
	General Fund Grand Total		16,120,297	17,731,166	18,980,293
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,100	950	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	152,547	174,573	121,277
	Title II	20-XXX-XXX-XXX	18,544	17,587	11,921
	Title III	20-XXX-XXX-XXX	17,810	2,498	12,997
	Title IV	20-XXX-XXX-XXX	14,416	10,235	9,377
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	209,857	207,510	134,309
	Total Federal Projects	20-XXX-XXX-XXX	413,174	412,403	289,881
Special Revenue Fund Expenses	Total Special Revenue Funds		415,274	413,353	289,881
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	726,746	711,354	699,979
	Total Debt Service Funds		726,746	711,354	699,979
All Fund Expenses	Total Expenditures/Appropriations		17,262,317	18,855,873	19,970,153
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,262,317	18,855,873	19,970,153

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	670,257	1,658,534	1,474,944	475,244
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	232,419	364,386	289,386	214,386
	Legal Reserve	94,292	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	708,782	413,726	322,712	115,337
	Repayment of Debt	201	2	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,660	\$18,270	\$17,239	\$20,523	\$20,357
Total Classroom Instruction	\$10,922	\$11,940	\$11,234	\$13,275	\$13,304
Classroom-Salaries and Benefits	\$10,220	\$11,007	\$10,600	\$12,399	\$12,416
Classroom-General Supplies and Textbooks	\$218	\$543	\$236	\$334	\$417
Classroom-Purchased Services	\$483	\$391	\$398	\$542	\$470
Total Support Services	\$2,350	\$2,453	\$2,260	\$2,801	\$2,716
Support Services-Salaries and Benefits	\$1,866	\$1,922	\$1,805	\$2,120	\$2,196
Total Administrative Costs	\$1,861	\$2,083	\$1,914	\$2,301	\$2,301
Administration Salaries and Benefits	\$1,493	\$1,622	\$1,480	\$1,717	\$1,735
Total Operations and Maintenance of Plant	\$1,417	\$1,677	\$1,708	\$2,004	\$1,909
Operations and Maintenance-Salaries and Benefits	\$727	\$841	\$783	\$906	\$793
Board Contribution to Food Services	\$0	\$0	\$3	\$4	\$4
Total Extracurricular Costs	\$58	\$53	\$61	\$71	\$66
Total Equipment Costs	\$11	\$160	\$18	\$33	\$188
Legal Costs	\$39	\$44	\$48	\$56	\$56
Employee Benefits as a percentage of salaries*	26.13%	27.16%	29.92%	29.28%	25.53%

*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 2019-20 revised appropriations and the 2020-21 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	Tuition for Full Time Prek Program	134,000	Tuition received from full time preK program
150	Tuition Student form other LEA	48,000	Receiving full time student
600	Capital Reserve	1,000,000	Replacement of McKenzie gym floor
75800	Equipment Purchase for District Vehicle	111,608	Purchase to replace retired District bus

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	District participates in the Northeast Bergen Count School Board Insurance Group and Bergen Municipal Employee Benefits Fund	0
Municipal/Public Works	East Rutherford Borough provides fuel for buses and DPW services to District	0
Purchasing	The Districtutilizes co-ops services: Ed Data, Mresc, ESCNJ and HCESC	0
Technology Services	Contract with Bergen County Technical Schools for Technical Services	0
Transportation Services, including Fuel	Transportation Services from South Bergen County Jointure Commission	0
	Joint Transportation Contract with Becton Regional High School	0

Estimated Tax Rates

Municipality	Category	Amount
E Rutherford	(A) General Fund School Levy	16,444,637
	(D) Total School Levy	17,144,615
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,226,720,362
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,402,739,551
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7385
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7699
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6844
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7135

Employee Contract List for District

Name	Category	Measure
Augustin,Lameka	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$135,000
	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	07/01/19
	End Date of Contract	06/30/20
	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/Bereavem
	Total Allowances Amount	\$11,510
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,130
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,385
	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	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Augustin,Lameka	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
Barone, Louise	Job Title	Secretary
	Job Title II	SBA Secretary
	Base Annual Salary Amount	\$77,198
	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	07/01/19
	End Date of Contract	06/30/20
	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/Bereavem	

Employee Contract List for District

Name	Category	Measure
Barone, Louise	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	\$11,433
	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 Upon Term or Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
	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	
Dolinsky, Karen	Job Title	Secretary
	Job Title II	Superintendent Secretary
	Base Annual Salary Amount	\$80,500
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Dolinsky,Karen	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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/Bereavem
	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	\$14,056
	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	N/A
	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
	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

Employee Contract List for District

Name	Category	Measure
Dolinsky,Karen	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
Giancaspro,Giovanni	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$173,083
	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	07/01/19
	End Date of Contract	06/30/20
	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/Bereavem
	Total Allowances Amount	\$7,860
	Total Bonuses Amount	\$5,764
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$270
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,646
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Paid Upon Retirement	

Employee Contract List for District

Name	Category	Measure
Giancaspro,Giovanni	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	N/A
	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
	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