

Advertised Enrollments

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

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund 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
	Total Revenues from Local Sources		15,207,543	15,976,072	16,406,359
General Fund 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
	Total Revenues from State Sources		817,785	858,753	882,172
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	27,163	25,619	33,821
	Total Revenues from Federal Sources		27,163	25,619	33,821
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	456,678	91,014
	Withdrawal from Capital Reserve for Local Share	10-307	0	105,000	183,890
	Withdrawal from Maintenance Reserve	10-310	0	100,000	75,000
	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
General Fund Revenues	Total Operating Budget		15,829,672	17,554,283	17,672,256
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	40,672	2,100	0
	Total Revenues from Local Sources	20-1XXX	40,672	2,100	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	1,590	0	0
	Total Revenues from State Sources		1,590	0	0
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		466,499	443,892	353,435
Debt Service Fund 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
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	200	1
	Total Local Repayment of Debt		733,672	726,747	711,354
	Actual Revenues (Over)/Under Expenditures		-201	0	0
Debt Service Fund Revenues	Total Repayment of Debt		733,471	726,747	711,354
All Fund Revenues	Total Revenues/Sources		17,029,642	18,724,922	18,737,045
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,029,642	18,724,922	18,737,045

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,868	31,549	31,427
	School-Sponsored Athletics-Instruction	11-402-100-XXX	11,809	12,505	13,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,488,819	1,423,491	1,350,444
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	47,370	42,529	42,584
	Undistributed Expenditures-Health Services	11-000-213-XXX	200,481	210,364	192,681
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	258,105	289,984	282,496
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	278,707	314,866	271,257
	Undistributed Expenditures-Guidance	11-000-218-XXX	120,227	146,540	117,590
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	588,601	469,134	471,064
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	25,050	187,330	186,432
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	88,081	191,631	95,800
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,116	16,266	7,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	376,898	487,537	476,326
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	490,934	480,505	498,727
	Undistributed Expenditures-Central Services	11-000-251-XXX	306,031	350,964	326,783
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	97,164	109,929	120,662
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,037,267	1,300,996	1,380,827
	Undistributed Expenditures-Student Transportation Services	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
	Total Undistributed Expenditures		8,305,338	9,608,733	9,433,184
General Fund Current Expenses	Total General Current Expense		15,554,633	17,223,038	17,426,777

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	8,773	154,154	16,068
	Facilities Acquisition and Construction Services	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
General Fund Expenses and Transfers	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 Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	40,672	2,100	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,590	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,590	0	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		466,499	443,892	353,435
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	733,471	726,747	711,354
	Total Debt Service Funds		733,471	726,747	711,354
All Fund Expenses	Total Expenditures/Appropriations		17,029,642	18,724,922	18,737,045
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,029,642	18,724,922	18,737,045

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	779,866	670,257	565,557	381,967
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	121,040	232,419	132,419	57,419
	Legal Reserve	0	94,292	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	451,230	708,782	441,396	350,382
	Repayment of Debt	0	201	1	0

Advertised Per Pupil Cost Calculations

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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
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.
260	Before and Aftercare Program Rental	25,000	Rental Fees from use of facilities for Before and Aftercare Program

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	The district participates in the Northeast Bergen County School Board Insurance Group	0
Municipal/Public Works	East Rutherford Borough provides fuel for buses and DPW services to district when needed	0
Purchasing	The district utilizes co-ops services: Ed Data, MRESC, ESCNJ and HCESC	0
Staffing - Other	Carlstadt and East Rutherford Share an OT/PT Therapist	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

Estimated Tax Rates

Municipality	Category	Amount
E Rutherford	(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=100x(A)/(B)	0.7696
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8035
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6987
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.7296

Employee Contract List for District

Name	Category	Measure
Augustin,Lameka	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
	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	\$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

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	\$11,260
	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
	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	\$75,630
	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	07/01/18
	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
	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,Giaovanni	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

Employee Contract List for District

Name	Category	Measure
Giancaspro,Giaovanni	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
	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