

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	661.0	661.0	783.0
On Roll Special Ed Full-Time	112.0	112.0	116.0
On Roll Subtotal	773.0	773.0	899.0
In Private School Placements	6.0	5.0	0.0
Sent to Other Districts Special Ed	6.0	1.0	0.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	16,122,193	16,444,637	16,773,530
	Total Tuition	10-1300	195,487	182,000	158,000
	Rents and Royalties	10-1910	27,500	26,000	26,000
	Unrestricted Miscellaneous Revenues	10-1XXX	75,088	63,689	63,690
	Interest Earned on Capital Reserve Funds	10-1XXX	0	300	300
	Total Revenues from Local Sources		16,420,268	16,716,626	17,021,520
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	133,577	133,577	133,577
	Extraordinary Aid	10-3131	117,477	140,000	100,000
	Categorical Special Education Aid	10-3132	478,694	546,382	590,043
	Categorical Security Aid	10-3177	129,901	129,901	129,901
	Total Revenues from State Sources		859,649	949,860	953,521
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	53,980	31,432	28,806
	Total Revenues from Federal Sources		53,980	31,432	28,806
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	207,375	375,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,000,000	0
	Withdrawal from Maintenance Reserve	10-310	0	75,000	321,800
	Adjustment for Prior Year Encumbrances		0	182,763	0
	Actual Revenues (Over)/Under Expenditures		-1,352,481	0	0
General Fund Revenues	Total Operating Budget		15,981,416	19,163,056	18,700,647
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	10,941
	Other Revenue from Local Sources	20-1XXX	89	13,000	0
	Total Revenues from Local Sources	20-1XXX	89	13,000	10,941
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	164,595	159,446	103,086
	Title II	20-4451-4455	11,866	26,704	7,687
	Title III	20-4491-4494	1,030	0	13,494
	Title IV	20-4471-4474	4,300	16,921	7,970
	I.D.E.A. Part B (Handicapped)	20-4420-4429	198,985	222,160	186,475
	CARES Act Education Stabilization Fund	20-4530	15,771	154,060	0
	Coronavirus Relief Fund (CRF)	20-4532	0	48,855	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		396,547	628,146	318,712
Special Revenue Fund Revenues	Total Grants and Entitlements		396,636	641,146	329,653
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	711,353	699,977	654,387
	Total Revenues from Local Sources		711,353	699,977	654,387
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	32,602
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	2
	Total Local Repayment of Debt		711,353	699,978	686,991
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		711,352	699,978	686,991
All Fund Revenues	Total Revenues/Sources		17,089,404	20,504,180	19,717,291
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,089,404	20,504,180	19,717,291

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,695,276	6,345,269	6,474,067
	Special Education-Instruction	11-2XX-100-XXX	1,841,745	2,022,894	1,971,985
	Basic Skills/Remedial-Instruction	11-230-100-XXX	166,831	172,342	176,342
	Bilingual Education-Instruction	11-240-100-XXX	297,108	303,952	307,982
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,867	31,990	35,566
	School-Sponsored Athletics-Instruction	11-402-100-XXX	12,410	12,960	13,195
	Before/After School Programs	11-421-XXX-XXX	5,965	0	0
	Summer School	11-422-XXX-XXX	0	23,014	38,143
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	594,886	820,916	872,619
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	43,875	45,794	47,054
	Undistributed Expenditures-Health Services	11-000-213-XXX	195,946	204,981	214,871
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	268,650	325,657	337,706
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	263,212	264,438	322,959
	Undistributed Expenditures-Guidance	11-000-218-XXX	116,367	127,871	129,091
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	473,015	514,479	498,516
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	213,442	295,672	303,545
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	102,779	109,606	127,331
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	873	2,500	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	492,905	540,485	588,164
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	515,454	536,626	549,771
	Undistributed Expenditures-Central Services	11-000-251-XXX	335,089	347,355	387,940
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	132,280	120,865	219,705
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,132,764	1,388,382	1,611,872
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	288,635	498,258	501,513
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,625,821	2,846,086	2,886,359
	Undistributed Expenditures-Food Services	11-000-310-930	0	3,000	3,000
		Total Undistributed Expenditures		7,795,993	8,992,971
General Fund Current Expenses	Total General Current Expense		15,840,195	17,905,392	18,621,296

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	9,800	196,280	31,346
	Facilities Acquisition and Construction Services	12-000-400-XXX	111,645	1,032,079	32,079
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		121,445	1,228,659	63,725
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	19,776	29,005	15,626
	General Fund Grand Total		15,981,416	19,163,056	18,700,647
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	89	13,000	0
	Student Activity Fund	20-475-XXX-XXX	0	0	10,941
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	164,595	159,446	103,086
	Title II	20-XXX-XXX-XXX	11,866	26,704	7,687
	Title III	20-XXX-XXX-XXX	1,030	0	13,494
	Title IV	20-XXX-XXX-XXX	4,300	16,921	7,970
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	198,985	222,160	186,475
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	15,771	154,060	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	48,855	0
	Total Federal Projects	20-XXX-XXX-XXX	396,547	628,146	318,712
Special Revenue Fund Expenses	Total Special Revenue Funds		396,636	641,146	329,653
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	711,352	699,978	686,991
	Total Debt Service Funds		711,352	699,978	686,991
All Fund Expenses	Total Expenditures/Appropriations		17,089,404	20,504,180	19,717,291
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,089,404	20,504,180	19,717,291

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,658,534	2,023,189	1,023,489	1,023,789
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	364,386	740,082	665,082	343,282
	Legal Reserve	0	375,000	375,000	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	413,726	527,003	319,628	319,628
	Repayment of Debt	2	3	2	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,270	\$19,559	\$20,357	\$21,510	\$19,183
Total Classroom Instruction	\$11,940	\$12,905	\$13,304	\$14,123	\$12,234
Classroom-Salaries and Benefits	\$11,007	\$12,193	\$12,416	\$13,064	\$11,436
Classroom-General Supplies and Textbooks	\$543	\$314	\$417	\$512	\$370
Classroom-Purchased Services	\$391	\$398	\$470	\$547	\$428
Total Support Services	\$2,453	\$2,629	\$2,716	\$2,936	\$2,627
Support Services-Salaries and Benefits	\$1,922	\$2,177	\$2,196	\$2,409	\$2,135
Total Administrative Costs	\$2,083	\$2,281	\$2,301	\$2,355	\$2,257
Administration Salaries and Benefits	\$1,622	\$1,762	\$1,735	\$1,747	\$1,597
Total Operations and Maintenance of Plant	\$1,677	\$1,641	\$1,909	\$1,965	\$1,947
Operations and Maintenance-Salaries and Benefits	\$841	\$798	\$793	\$817	\$778
Board Contribution to Food Services	\$0	\$0	\$4	\$4	\$3
Total Extracurricular Costs	\$53	\$58	\$66	\$69	\$64
Total Equipment Costs	\$160	\$13	\$188	\$255	\$35
Legal Costs	\$44	\$71	\$56	\$47	\$52
Employee Benefits as a percentage of salaries*	27.16%	24.94%	25.53%	25.12%	24.61%

*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 2020-21 revised appropriations and the 2021-22 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
150	Tuition Student From other LEA	48,000	Receiving Full-time Student

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	District participates in the Northeast Bergen County School Boars Insurance Group and Bergen Municipal Employee services	0
Municipal/Public Works	East Rutherford Borough Provides Fuel and DPW services to District	0
Purchasing	State Contracts and Co-ops Services: Ed Data, Morris County, PEPPM Technology, Somerset County, Sussex County, Hunterdon County Ed	0
Technology Services	Contract technology Services with Bergen County Technical Schools for Technical Services	0
Transportation Services, including Fuel	Transportation Services-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	16,773,530
	(D) Total School Levy	17,427,917
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,275,471,060
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,613,909,089
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7371
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7659
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6417
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6667

Employee Contract List for District

Name	Category	Measure
Augustin,Lameka	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$139,725
	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	07/01/20
	End Date of Contract	06/30/21
	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	Vacation/Holiday/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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,644
	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	\$79,508
	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	07/01/20
	End Date of Contract	06/30/21
	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	Vacation/Holiday/Floating

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	\$11,626
	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 of 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	\$82,840
	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	07/01/20
	End Date of Contract	06/30/21
	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	Vacation/Holiday/Floating
	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	\$14,320
	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	\$190,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	26
	Description of Other Contracted Non-Working Days	Vacation/Holiday/Bereavem
	Total Allowances Amount	\$7,860
	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	\$23,077
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