

BERGEN - RUTHERFORD BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	2192	2198	2241
Pupils on Roll - Special Full-Time	264	249	259
Private School Placements	22	25	12
Pupils Sent to Other Dists-Spec Ed Prog	36	39	50
Pupils Received	1		

BERGEN - RUTHERFORD BORO

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		354,745	196,226
Transfers from Other Funds	10-5200	115,906		
Revenues from Local Sources:				
Local Tax Levy	10-1210	30,302,192	31,721,385	32,475,800
Tuition	10-1300	9,462		
Interest Earned on Capital Reserve Funds	10-1XXX	7,579	1,800	1,800
Unrestricted Miscellaneous Revenues	10-1XXX	163,295	4,000	4,000
SUBTOTAL		30,482,528	31,727,185	32,481,600
Revenues from State Sources:				
Transportation Aid	10-3120	160,785	160,785	
Special Education Aid	10-3130	1,463,029	1,463,029	
Bilingual Education	10-3140	38,778	38,778	
Stabilization Aid	10-3171	812,880	812,880	

Extraordinary Aid	10-3131	86,411		74,116
Consolidated Aid	10-3195	261,792	261,792	
Additional Formula Aid	10-3196	82,118	166,699	
Categorical Special Education Aid	10-3132			1,362,482
Equalization Aid	10-3176			1,543,853
Categorical Security Aid	10-3177			181,105
Categorical Transportation Aid	10-3121			133,633
SUBTOTAL		2,905,793	2,903,963	3,295,189
Adjustment for Prior Year Encumbrances			583,921	
Actual Revenues (Over)/Under Expenditures		-251,243		
TOTAL OPERATING BUDGET		33,252,984	35,569,814	35,973,015
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	192,754	225,653	191,805
TOTAL REVENUES FROM STATE SOURCES		192,754	225,653	191,805
Revenues from Federal Sources:				
Title VI	20-4417-4418		54,934	46,694
I.D.E.A. Part B (Handicapped)	20-4420-4429	472,709	537,052	456,494
Other	20-4XXX	82,294	19,345	16,443
TOTAL REVENUES FROM FEDERAL SOURCES		555,003	611,331	519,631
TOTAL GRANTS AND ENTITLEMENTS		747,757	836,984	711,436
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		60,388	5,457
Transfers from Other Funds	40-5200	33,457		
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,855,225	1,784,250	1,567,263
TOTAL REVENUES FROM LOCAL SOURCES		1,855,225	1,784,250	1,567,263
TOTAL LOCAL REPAYMENT OF DEBT		1,888,682	1,844,638	1,572,720
Actual Revenues (Over)/Under Expenditures		41,664		
TOTAL REPAYMENT OF DEBT		1,930,346	1,844,638	1,572,720
TOTAL REVENUES/SOURCES		35,931,087	38,251,436	38,257,171

BERGEN - RUTHERFORD BORO

Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				

Regular Programs	11-1XX-100-XXX	12,073,011	12,603,767	12,913,267
Special Education	11-2XX-100-XXX	2,221,704	2,327,133	2,380,215
Basic Skills/Remedial	11-230-100-XXX	386,399	389,608	439,939
Bilingual Education	11-240-100-XXX	79,228	90,587	92,500
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	168,734	191,013	178,650
School Sponsored Athletics	11-402-100-XXX	471,809	488,218	531,038
Other Instructional Programs	11-4XX-100-XXX		10,000	10,000
Support Services:				
Tuition	11-000-100-XXX	2,189,354	2,559,409	2,729,033
Health Services	11-000-213-XXX	345,447	358,997	381,146
Students - Related & Extraordinary	11-000-216,217	265,956	278,713	241,877
Guidance	11-000-218-XXX	699,699	741,292	752,451
Child Study Teams	11-000-219-XXX	899,604	974,692	992,988
Improvement of Instructional Services	11-000-221-XXX	7,369	13,330	11,825
Educational Media Services - School Library	11-000-222-XXX	471,637	532,733	473,556
Instructional Staff Training Services	11-000-223-XXX	10,531	11,000	12,000
General Administration	11-000-230-XXX	612,180	750,082	599,640
School Administration	11-000-240-XXX	1,633,400	1,762,794	1,792,924
Central Svcs & Admin Info Technology	11-000-25X-XXX	863,535	876,450	906,611
Operation and Maintenance of Plant Services	11-000-26X-XXX	3,705,922	4,147,951	3,741,481
Student Transportation Services	11-000-270-XXX	806,906	848,151	886,213
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,482,686	5,156,107	5,848,861
Total Support Services Expenditures		16,994,226	19,011,701	19,370,606
TOTAL GENERAL CURRENT EXPENSE		32,395,111	35,112,027	35,916,215
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		1,800	1,800
Equipment	12-XXX-XXX-73X	129,863	43,250	15,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	728,010	412,737	40,000
TOTAL CAPITAL EXPENDITURES		857,873	457,787	56,800
OPERATING BUDGET GRAND TOTAL		33,252,984	35,569,814	35,973,015
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	30,913	30,852	26,224
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	47,168	48,212	40,980
Nonpublic Handicapped Services	20-XXX-XXX-XXX	49,715	81,894	69,610
Nonpublic Nursing Services	20-XXX-XXX-XXX	42,546	42,615	36,223
Nonpublic Technology Initiative	20-XXX-XXX-XXX	22,412	22,080	18,768
Total State Projects		192,754	225,653	191,805
Federal Projects:				
Title VI	20-XXX-XXX-XXX		54,934	46,694

I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	472,709	537,052	456,494
Other Special Projects	20-XXX-XXX-XXX	82,294	19,345	16,443
Total Federal Projects		555,003	611,331	519,631
TOTAL GRANTS AND ENTITLEMENTS		747,757	836,984	711,436
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,930,346	1,844,638	1,572,720
TOTAL REPAYMENT OF DEBT		1,930,346	1,844,638	1,572,720
Total Expenditures		35,931,087	38,251,436	38,257,171
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		35,931,087	38,251,436	38,257,171

BERGEN - RUTHERFORD BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	804,456	1,019,805	699,718	699,718
Repayment of Debt	107,509	65,845	5,457	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	189,487	197,067	198,867	200,667
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	207,886	196,226	196,226	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

BERGEN - RUTHERFORD BORO

Advertised Per Pupil Cost Calculations

	2008 - 2009				
	2005-06 Actual	2006-07 Actual	2007-08 Original Budget	2007-08 Revised Budget	2008-2009 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11722	12002	12462	12944	12915
Total Classroom Instruction	7117	7220	7599	7665	7848
Classroom-Salaries and Benefits	6560	6704	7129	7081	7364
Classroom-General Supplies and Textbooks	377	346	321	413	306
Classroom-Purchased Services and Other	180	170	149	171	178
Total Support Services	1328	1329	1419	1450	1429
Support Services-Salaries and Benefits	1228	1273	1361	1352	1375
Total Administrative Costs	1444	1470	1534	1614	1583
Administration-Salaries and Benefits	1107	1189	1251	1252	1309
Total Operations and Maintenance of Plant	1525	1663	1563	1869	1693
Operations & Maintenance of Plant-Salary & Ben.	801	839	897	903	955
Total Food Services Costs				0	0
Total Extracurricular Costs	292	299	320	322	334
Total Equipment Costs	70	53	8	18	6
Employee Benefits as a % of Salaries	20.7	21.6	26.2	23.8	25.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2007-08 revised appropriations and 2008-09 budgeted appropriations presented in this advertised budget. Total 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.

BERGEN - RUTHERFORD BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or	08-09 Amount	Description of circumstances
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Approp. Due to

Total Unusual Revenues:	0	Total Unusual Appropriations:	0
BERGEN - RUTHERFORD BORO			

Shared Services -- Description of Shared Services

1. THE BOROUGH OF RUTHERFORD PICKS UP THE TRASH FOR THE SCHOOL DISTRICT
2. THE BOROUGH OF RUTHERFORD PROVIDES AND MAINTAINS THE ATHLETIC FIELDS
3. THE SCHOOL DISTRICT DOES NOT CHARGE THE BOROUGH FOR USE OF ITS SCHOOL FACILITIES FOR CIVIC AND COMMUNITY RECREATION FUNCTIONS, SUCH AS THE USE OF GYMS, THE USE OF THE HIGH SCHOOL SWIMMING POOL.
4. TRANSPORTATION OF CHILDREN WITH SPECIAL NEEDS THAT NEED TO GO OUTSIDE THE DISTRICT IS PROCURED THROUGH THE SOUTH BERGEN JOINTURE COMMISSION
5. THE BOARD OF EDUCATION OFFICES ARE LOCATED IN THE BOROUGH HALL AND ARE USED RENT FREE.
6. SIDEWALKS IN FRONT OF EACH SCHOOL BUILDING ARE MAINTAINED BY THE BOROUGH.
7. COMMUNITY ELECTIONS ARE HELD IN SCHOOL FACILITIES RENT FREE. ALL OF THE SCHOOLS ARE USED AS POLLING PLACES.
8. A BEFORE AND AFTER SCHOOL CARE PROGRAM IS RUN BY THE COUNTY YMCA IN ONE OF RUTHERFORD'S ELEMENTARY SCHOOLS RENT FREE.
9. THE BOROUGH DOES ALL OF THE TREE MAINTENANCE ON ALL OF THE SCHOOL PROPERTIES AS WELLAS TREE REMOVAL
10. SEVEN PRE SCHOOL HANDICAPPED CHILDREN ARE EDUCATED BY THE SOUTH BERGEN JOINTURE COMMISSION FREE OF CHARGE IN EXCHANGE FOR THE USE OF CLASSROOMS BY THE JOINTURE IN ONE OF THE SCHOOL DISTRICT'S ELEMENTARY SCHOOLS.
11. THE BOARD OF EDUCATION BELONGS TO AN INSURANCE POOL WITH OTHER SCHOOL DISTRICTS. LARGE BUYING POWER IS USED TO ACQUIRE THE BEST RATES FOR WORKER'S COMPENSATION INSURANCE AND PROPERTY AND CASUALTY INSURANCE.
12. THE BOARD OF EDUCATION IS A MEMBER OF AN ENERGY POOL AND PROCURES GAS AND ELECTRIC RATES THROUGH THE BIDDING PROCESS AND LOCKS THE RATES IN FOR MULTIPLE YEARS.
13. THE BOARD OF EDUCATION IS IN A TELECOMMUNICATIONS POOL WITH OTHER SCHOOL DISTRICTS FOR LONG DISTANCE CALLING AND INTERNET SERVICES.

BERGEN - RUTHERFORD BORO

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	32,113,681 (A)
Estimated Net Taxable Valuation (as of 12/31/2007)	2,861,354,770 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	1.1223 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	33,633,818 (D)
Estimated Net Taxable Valuation (as of 12/31/2007)	2,861,354,770 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	1.1755 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	32,113,681 (G)
Estimated Equalized Valuation (as of 10/01/2007)	3,000,168,591 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	1.0704 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	33,633,818 (J)
Estimated Equalized Valuation (as of 10/01/2007)	3,000,168,591 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	1.1211 (L)