

03/20/2009

## BERGEN - RUTHERFORD BORO

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	2198	2246	2285
Pupils on Roll - Special Full-Time	249	224	224
Private School Placements	25	26	26
Pupils Sent to Other Dists-Spec Ed Prog	39	36	39
Pupils in State Facilities		1	1

## BERGEN - RUTHERFORD BORO

## Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		324,133	91,714
Revenues from Local Sources:				
Local Tax Levy	10-1210	31,721,385	32,475,800	33,702,430
Tuition	10-1300	1,320		
Unrestricted Miscellaneous Revenues	10-1XXX	134,748	4,000	4,000
SUBTOTAL		31,857,453	32,479,800	33,706,430
Revenues from State Sources:				
Transportation Aid	10-3120	160,785		
Special Education Aid	10-3130	1,463,029		
Bilingual Education	10-3140	38,778		
Stabilization Aid	10-3171	812,880		
Extraordinary Aid	10-3131	127,907		
Consolidated Aid	10-3195	261,792		
Additional Formula Aid	10-3196	166,699		
Categorical Special Education Aid	10-3132		1,362,482	1,412,961
Equalization Aid	10-3176		1,543,853	1,467,118
Categorical Security Aid	10-3177		181,105	185,280
Categorical Transportation Aid	10-3121		133,633	155,714
SUBTOTAL		3,031,870	3,221,073	3,221,073
Adjustment for Prior Year Encumbrances			343,056	
Actual Revenues (Over)/Under Expenditures		529,735		
TOTAL OPERATING BUDGET		35,419,058	36,368,062	37,019,217
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	210,227	201,417	171,204
TOTAL REVENUES FROM STATE SOURCES		210,227	201,417	171,204
Revenues from Federal Sources:				
Title VI	20-4417-4418		60,347	51,295
I.D.E.A. Part B (Handicapped)	20-4420-4429	516,064	590,486	501,913
Other	20-4XXX	89,228	11,017	9,364
TOTAL REVENUES FROM FEDERAL SOURCES		605,292	661,850	562,572
TOTAL GRANTS AND ENTITLEMENTS		815,519	863,267	733,776
<b>REPAYMENT OF DEBT</b>				
Budgeted Fund Balance	40-303		9,011	
Transfers from Other Funds	40-5200	19,410		
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,784,250	1,567,263	1,555,463
TOTAL REVENUES FROM LOCAL SOURCES		1,784,250	1,567,263	1,555,463
TOTAL LOCAL REPAYMENT OF DEBT		1,803,660	1,576,274	1,555,463
Actual Revenues (Over)/Under Expenditures		56,834		
TOTAL REPAYMENT OF DEBT		1,860,494	1,576,274	1,555,463
TOTAL REVENUES/SOURCES		38,095,071	38,807,603	39,308,456

## BERGEN - RUTHERFORD BORO

## Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				

Instruction:				
Regular Programs	11-1XX-100-XXX	12,578,519	12,821,140	13,110,936
Special Education	11-2XX-100-XXX	2,288,238	2,389,429	2,441,752
Basic Skills/Remedial	11-230-100-XXX	384,771	395,440	395,087
Bilingual Education	11-240-100-XXX	86,324	92,500	49,113
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	192,838	178,650	177,383
School Sponsored Athletics	11-402-100-XXX	487,053	528,738	530,535
Other Instructional Programs	11-4XX-100-XXX		9,720	10,000
Support Services:				
Tuition	11-000-100-XXX	2,450,955	2,891,917	3,219,617
Attendance and Social Work Services	11-000-211-XXX			62,587
Health Services	11-000-213-XXX	357,634	352,316	359,912
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	258,473	232,939	214,486
Guidance	11-000-218-XXX	728,550	769,346	787,371
Child Study Teams	11-000-219-XXX	927,103	996,474	1,006,520
Improvement of Instructional Services	11-000-221-XXX	12,548	11,825	11,700
Educational Media Services - School Library	11-000-222-XXX	546,394	610,407	637,217
Instructional Staff Training Services	11-000-223-XXX	10,110	12,000	13,500
General Administration	11-000-230-XXX	738,321	624,266	605,668
School Administration	11-000-240-XXX	1,804,555	1,794,966	1,732,120
Central Svcs & Admin Info Technology	11-000-25X-XXX	863,763	904,020	922,849
Operation and Maintenance of Plant Services	11-000-26X-XXX	4,339,210	3,895,634	3,716,392
Student Transportation Services	11-000-270-XXX	815,513	862,405	876,371
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,645,346	5,556,131	6,138,101
Total Support Services Expenditures		18,498,475	19,514,646	20,304,411
TOTAL GENERAL CURRENT EXPENSE		34,516,218	35,930,263	37,019,217
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	48,190	53,250	
Facilities Acquisition and Construction Services	12-000-4XX-XXX	854,650	384,549	
TOTAL CAPITAL EXPENDITURES		902,840	437,799	
OPERATING BUDGET GRAND TOTAL		35,419,058	36,368,062	37,019,217
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	21,322	29,453	25,035
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	122,678	47,776	40,610
Nonpublic Handicapped Services	20-XXX-XXX-XXX		63,830	54,255
Nonpublic Nursing Services	20-XXX-XXX-XXX	42,615	39,758	33,794
Nonpublic Technology Initiative	20-XXX-XXX-XXX	19,861	20,600	17,510
Other Special Projects	20-XXX-XXX-XXX	3,751		
Total State Projects		210,227	201,417	171,204
Federal Projects:				
Title VI	20-XXX-XXX-XXX		60,347	51,295
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	516,064	590,486	501,913
Other Special Projects	20-XXX-XXX-XXX	89,228	11,017	9,364
Total Federal Projects		605,292	661,850	562,572
TOTAL GRANTS AND ENTITLEMENTS		815,519	863,267	733,776
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX		1,576,274	1,555,463
Additional State School Building Aid-Ch.10	40-703-510-XXX	1,860,494		
Total Additional State School Building Aid		1,860,494		
TOTAL REPAYMENT OF DEBT		1,860,494	1,576,274	1,555,463
Total Expenditures		38,095,071	38,807,603	39,308,456
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		38,095,071	38,807,603	39,308,456

## BERGEN - RUTHERFORD BORO

## Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved:				
General Operating Budget	1,019,805	1,032,514	720,381	720,381
Repayment of Debt	65,845	9,011	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	197,067	0	0	0
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	196,226	91,714	91,714	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

2009 - 2010

	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-2010 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12002	12748	12915	13018	13122
Total Classroom Instruction	7220	7491	7848	7801	7961
Classroom-Salaries and Benefits	6704	6966	7364	7291	7502
Classroom-General Supplies and Textbooks	346	390	306	349	278
Classroom-Purchased Services and Other	170	134	178	162	181
Total Support Services	1329	1388	1429	1492	1546
Support Services-Salaries and Benefits	1273	1293	1375	1436	1486
Total Administrative Costs	1470	1595	1583	1594	1577
Administration-Salaries and Benefits	1189	1227	1310	1301	1315
Total Operations and Maintenance of Plant	1663	1931	1693	1769	1684
Operations & Maintenance of Plant-Salary & Ben.	839	903	955	972	960
Total Food Services Costs				0	0
Total Extracurricular Costs	299	317	334	335	335
Total Equipment Costs	53	20	6	22	0
Employee Benefits as a % of Salaries	21.6	21.4	25.9	24.6	26.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 Comparative Spending Guide and can be found on the Department of Education's Internet address: [http://www.state.nj.us/education/under\\_finance](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 2008-09 revised appropriations and 2009-10 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 Approp. Due to	09-10 Amount	Description of circumstances
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 AND 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 WELL AS 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
14. THE BOARD OF EDUCATION PURCHASES FUEL FOR ALL OF ITS DISTRICT VEHICLES FROM THE BOROUGH AT A REDUCED RATE BY USING THE FUEL PUMPS AT THE DEPARTMENT OF PUBLIC WORKS

## BERGEN - RUTHERFORD BORO

## 22a. Estimated Tax Rate Information

## A. Estimated 09-10 School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	0 (A)
Estimated Net Taxable Valuation (as of 12/31/2008 )	2,855,867,111 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	0.0000 (C)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	0 (D)
Estimated Net Taxable Valuation (as of 12/31/2008 )	2,855,867,111 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	0.0000 (F)

## B. Estimated 09-10 Equalized School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	0 (G)
Estimated Equalized Valuation (as of 10/01/2008 )	3,063,288,073 (H)
Estimated 09-10 Equalized General Fund School Tax Rate=(G)/(H)X100	0.0000 (I)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	0 (J)
Estimated Equalized Valuation (as of 10/01/2008 )	3,063,288,073 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.0000 (L)

## BERGEN - RUTHERFORD BORO

## 17. Salaries and Benefits of Certain District Employees

Name	LESLIE O'KEEFE
Job Title	Superintendent

Base Annual Salary	180,639
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	245
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

## Benefits:

Allowances	3,750
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	100
Life Insurance	0
Other Insurances	0
Retirement Plans	5,000

Post-Employment Benefits	17,369
--------------------------	--------

## Description of:

Buyback of Sick Days	
Buyback of Vac. Days	MUST LEAVE THE DISTRICT TO COLLECT
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
--------------------------------	---

## Description of:

Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

## Additional Comments

BERGEN - RUTHERFORD BORO

17. Salaries and Benefits of Certain District Employees

Name	ROBERT BROWN
Job Title	Business Administrator
Base Annual Salary	142,988
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	245
Annual Vacation Days	15
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	3,600
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	100
Life Insurance	0
Other Insurances	0
Retirement Plans	5,000
Post-Employment Benefits	11,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	MUST LEAVE DISTRICT TO COLLECT
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

## Additional Comments

BERGEN - RUTHERFORD BORO

17. Salaries and Benefits of Certain District Employees

Name	ANTHONY PATERNO
Job Title	Other DIRECTOR OF FACILITIES
Base Annual Salary	82,940
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	245
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	550
Bonuses	0

Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	100
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	7,975
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	MUST LEAVE THE DISTRICT TO COLLECT
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

BERGEN - RUTHERFORD BORO

17. Salaries and Benefits of Certain District Employees

Name	BRENDA FARGO
Job Title	Other
	RESEARCH ASSISTANT TO SUPT
Base Annual Salary	99,183
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	245
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	200
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	3,042
Dental Insurance	100
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	7,629
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	MUST LEAVE THE DISTRICT TO COLLECT
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments