

04/14/2010

## BERGEN - RUTHERFORD BORO

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	2246	2198	2223
Pupils on Roll - Special Full-Time	224	227	229
Private School Placements	26	23	25
Pupils Sent to Other Districts-Reg Prog		2	2
Pupils Sent to Other Dists-Spec Ed Prog	36	37	36
Pupils in State Facilities	1		

## BERGEN - RUTHERFORD BORO

## Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		474,021	372,648
Revenues from Local Sources:				
Local Tax Levy	10-1210	32,475,800	33,702,430	34,718,670
Tuition	10-1300	12,606		
Unrestricted Miscellaneous Revenues	10-1XXX	23,583	4,000	1,000
SUBTOTAL		32,511,989	33,706,430	34,719,670
Revenues from State Sources:				
Extraordinary Aid	10-3131	382,307		
Categorical Special Education Aid	10-3132	1,362,482	1,412,961	252,068
Equalization Aid	10-3176	1,428,179	1,200,915	1,120,265
Categorical Security Aid	10-3177	181,105	185,280	
Categorical Transportation Aid	10-3121	133,633	155,714	
SUBTOTAL		3,487,706	2,954,870	1,372,333
Revenues from Federal Sources:				
Equalization Aid - ARRA ESF	16-4520		256,282	
Equalization Aid - ARRA GSF	17-4521		9,921	
SUBTOTAL			266,203	
Adjustment for Prior Year Encumbrances			203,512	
Actual Revenues (Over)/Under Expenditures		43,704		
TOTAL OPERATING BUDGET		36,043,399	37,605,036	36,464,651
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	217,628	171,204	174,876
TOTAL REVENUES FROM STATE SOURCES		217,628	171,204	174,876
Revenues from Federal Sources:				
Title VI	20-4417-4418		51,295	48,390
I.D.E.A. Part B (Handicapped)	20-4420-4429	566,544	1,135,605	457,059
Other	20-4XXX	71,336	9,364	9,740
TOTAL REVENUES FROM FEDERAL SOURCES		637,880	1,196,264	515,189
TOTAL GRANTS AND ENTITLEMENTS		855,508	1,367,468	690,065
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303			9,012
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,567,263	1,555,463	1,561,888
TOTAL REVENUES FROM LOCAL SOURCES		1,567,263	1,555,463	1,561,888
TOTAL LOCAL REPAYMENT OF DEBT		1,567,263	1,555,463	1,570,900
Actual Revenues (Over)/Under Expenditures		-1		
TOTAL REPAYMENT OF DEBT		1,567,262	1,555,463	1,570,900
TOTAL REVENUES/SOURCES		38,466,169	40,527,967	38,725,616

## BERGEN - RUTHERFORD BORO

## Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	12,764,004	13,151,470	13,228,751
Special Education	11-2XX-100-XXX	2,315,846	2,676,874	2,439,349
Basic Skills/Remedial	11-230-100-XXX	392,565	395,087	401,446
Bilingual Education	11-240-100-XXX	55,403	49,113	50,965

School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	174,014	207,553	171,866
School Sponsored Athletics	11-402-100-XXX	531,513	530,535	530,050
Other Instructional Programs	11-4XX-100-XXX		8,509	10,000
Support Services:				
Tuition	11-000-100-XXX	2,868,518	3,394,227	3,051,288
Attendance and Social Work Services	11-000-211-XXX		62,587	64,891
Health Services	11-000-213-XXX	344,037	359,912	373,282
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	206,477	218,134	224,557
Guidance	11-000-218-XXX	763,484	548,922	751,842
Child Study Teams	11-000-219-XXX	981,965	986,196	1,028,592
Improvement of Instructional Services	11-000-221-XXX	4,632	11,700	9,250
Educational Media Services - School Library	11-000-222-XXX	501,205	665,657	630,902
Instructional Staff Training Services	11-000-223-XXX	11,143	13,500	13,500
General Administration	11-000-230-XXX	624,864	671,617	612,830
School Administration	11-000-240-XXX	1,728,701	1,836,584	1,673,407
Central Svcs & Admin Info Technology	11-000-25X-XXX	923,884	912,849	891,623
Operation and Maintenance of Plant Services	11-000-26X-XXX	4,015,733	3,793,481	3,418,685
Student Transportation Services	11-000-270-XXX	929,629	875,453	859,394
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,844,619	6,115,402	5,938,286
Total Support Services Expenditures		18,748,891	20,466,221	19,542,329
TOTAL GENERAL CURRENT EXPENSE		34,982,236	37,485,362	36,374,756
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	53,221	4,894	
Facilities Acquisition and Construction Services	12-000-4XX-XXX	1,007,942	114,780	89,895
TOTAL CAPITAL EXPENDITURES		1,061,163	119,674	89,895
OPERATING BUDGET GRAND TOTAL		36,043,399	37,605,036	36,464,651
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	29,304	25,035	28,832
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	62,120	40,610	45,988
Nonpublic Handicapped Services	20-XXX-XXX-XXX	66,326	54,255	67,114
Nonpublic Nursing Services	20-XXX-XXX-XXX	39,758	33,794	32,942
Nonpublic Technology Initiative	20-XXX-XXX-XXX	20,120	17,510	
Total State Projects		217,628	171,204	174,876
Federal Projects:				
Title VI	20-XXX-XXX-XXX		51,295	48,390
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	566,544	1,135,605	457,059
Other Special Projects	20-XXX-XXX-XXX	71,336	9,364	9,740
Total Federal Projects		637,880	1,196,264	515,189
TOTAL GRANTS AND ENTITLEMENTS		855,508	1,367,468	690,065
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,567,262	1,555,463	1,570,900
TOTAL REPAYMENT OF DEBT		1,567,262	1,555,463	1,570,900
Total Expenditures		38,466,169	40,527,967	38,725,616
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			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		38,466,169	40,527,967	38,725,616

## BERGEN - RUTHERFORD BORO

## Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	E
Unassigned:				
General Operating Budget	1,032,514	1,120,773	932,105	
Repayment of Debt	9,011	9,012	9,012	6
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	0	0	0	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	0	
Legal Reserve	91,714	99,295	99,295	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	0	0	0	
Restricted for Repayment of Debt	0	0	0	

## BERGEN - RUTHERFORD BORO

## Advertised Per Pupil Cost Calculations

2010 - 2011

2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
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Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12748	12637	13122	13697	13240
Total Classroom Instruction	7491	7568	7961	8359	8211
Classroom-Salaries and Benefits	6966	7097	7502	7784	7807
Classroom-General Supplies and Textbooks	390	349	278	310	252
Classroom-Purchased Services and Other	134	122	181	265	152
Total Support Services	1388	1379	1546	1479	1583
Support Services-Salaries and Benefits	1293	1332	1486	1404	1529
Total Administrative Costs	1595	1538	1577	1708	1567
Administration-Salaries and Benefits	1227	1275	1315	1404	1298
Legal Costs	0	0	20	37	21
Total Operations and Maintenance of Plant	1931	1799	1684	1773	1531
Operations & Maintenance of Plant-Salary & Ben.	903	947	960	986	655
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	317	328	335	359	342
Total Equipment Costs	20	22	0	2	0
Employee Benefits as a % of Salaries	21.4	21.7	26.7	26.8	26.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 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	10-11 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 HAVE 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 FOR TO ACQUIRE THE BSET 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 10-11 School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	0 (A)
Estimated Net Taxable Valuation (as of 12/31/2009 )	2,848,455,820 (B)
Estimated 10-11 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 12/31/2009 )	2,848,455,820 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	0.0000 (F)

## B. Estimated 10-11 Equalized School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	0 (G)
Estimated Equalized Valuation (as of 10/01/2009 )	3,079,998,990 (H)
Estimated 10-11 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 10/01/2009 )	3,079,998,990 (K)
Estimated 10-11 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	184,888
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	240
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	3,663
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	17,778
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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
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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	148,708
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
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	2,175
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	11,439
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	ANTHONY PATERNO
Job Title	Other
	DIRECTOR OF FACILITIES
Base Annual Salary	86,257
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	240
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	1,310
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	6,635
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 103,150  
 FTE 1.0  
 Shared with Another District? N  
 Member of Collective Bargaining ? N

Contract Terms:  
 Beginning Date of Contract 07/01/2009  
 Ending Date of Contract 06/30/2010  
 Annual Work Days 240  
 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 360  
 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 7,934

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