

Bergen - Rutherford Boro

Notice is hereby given to the legal voters of the Rutherford school district, in the County of Bergen, of the State of New Jersey, that a Public Hearing will be held in the Rutherford High School Cafeteria of the Rutherford Board of Education, 56 Elliott Place in Rutherford, on Monday, April 27, 2026 at 7:00 pm for the purpose of conducting a public hearing on the following budget for the 2026/27 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024 Actual	15, 2025 Actual	15, 2026 Estimated
Pupils On Roll Regular Full-Time	2,232	2,204	2,205
Pupils On Roll Regular Shared-Time	8	5	0
Pupils On Roll - Special Full-Time	302	292	291
Pupils On Roll - Special Shared-Time	3	1	0
Subtotal - Pupils On Roll	2,545	2,502	2,496
Private School Placements	36	48	42
Pupils Sent to Other Districts - Reg Prog	0	0	71
Pupils Sent to Other Dists - Spec Ed Prog	17	17	29
Pupils Received	46	46	50

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Bergen - Rutherford Boro  
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy-Base Budget	10-1210	47,910,398	50,049,428	53,508,795
Total Tax Levy	10-121x	47,910,398	50,049,428	53,508,795
Total Tuition	10-1300	232,310	210,500	210,500
Unrestricted Miscellaneous Revenues	10-1XXX	697,459	961,272	790,000
Interest Earned on Maintenance Reserve	10-1XXX	0	1,500	0
Interest Earned on Capital Reserve Funds	10-1XXX	0	25,000	5,000
<b>Total Revenues from Local Sources</b>		<b>48,840,167</b>	<b>51,247,700</b>	<b>54,514,295</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	209,359	273,487	321,346
Extraordinary Aid	10-3131	827,414	450,000	500,000
Categorical Special Education Aid	10-3132	2,212,423	2,763,768	2,878,846
Equalization Aid	10-3176	815,410	0	0
Categorical Security Aid	10-3177	133,835	367,010	376,822
Other State Aids	10-3XXX	0	427,414	0
<b>Total Revenues from State Sources</b>		<b>4,198,441</b>	<b>4,281,679</b>	<b>4,077,014</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	14,389	5,859	4,127
<b>Total Revenues from Federal Sources</b>		<b>14,389</b>	<b>5,859</b>	<b>4,127</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	1,045,163	1,083,136
Withdrawal from Maintenance Reserve	10-309	0	1,000,000	558,126
Transfers from Other Funds	10-310	0	100,000	1,500
Other Financing Sources	10-5200	681,635	0	0
Adjustment for Prior Year Encumbrances	10-5XXX	439,000	0	0
Actual Revenues (Over)/Under Expenditures		0	91,751	0
<b>Total Operating Budget</b>		<b>1,112,114</b>	<b>0</b>	<b>0</b>
		<b>55,285,746</b>	<b>57,772,152</b>	<b>60,238,198</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	480,514	10,000	10,000
Scholarship Fund Revenue	20-1770	13,279	0	0
Other Revenue from Local Sources	20-1XXX	73,677	0	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>567,470</b>	<b>10,000</b>	<b>10,000</b>
<b>Revenues from State Sources:</b>				
Other Restricted Entitlements	20-32XX	168,031	173,000	170,000
<b>Total Revenues from State Sources</b>		<b>168,031</b>	<b>173,000</b>	<b>170,000</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	115,456	0	0
Title II	20-4451-4455	45,214	155,000	155,000
Title III	20-4491-4494	20,296	0	0
Title IV	20-4471-4474	19,135	0	0
IDEA Part B (Handicapped)	20-4420-4429	631,408	500,000	400,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	3,600	0	0
<b>Total Revenues from Federal Sources</b>		<b>835,109</b>	<b>655,000</b>	<b>555,000</b>
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-11,515	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-1,279	0	0
<b>Total Grants and Entitlements</b>		<b>1,557,816</b>	<b>838,000</b>	<b>735,000</b>
<b>Repayment of Debt:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210	3,069,077	3,002,474	1,779,727
Other Miscellaneous	40-1XXX	0	0	1,165,000
Miscellaneous	40-1XXX	0	0	1,165,000
<b>Total Revenues from Local Sources</b>		<b>3,069,077</b>	<b>3,002,474</b>	<b>2,944,727</b>
<b>Revenues from State Sources:</b>				
Debt Service Aid Type II	40-3160	455,898	450,150	447,361
Budgeted Fund Balance	40-303	0	1	0
<b>Total Local Repayment of Debt</b>		<b>3,524,975</b>	<b>3,452,625</b>	<b>3,392,088</b>
<b>Total Repayment of Debt</b>		<b>3,524,975</b>	<b>3,452,625</b>	<b>3,392,088</b>
<b>Total Revenues/Sources</b>		<b>60,368,537</b>	<b>62,062,777</b>	<b>64,365,286</b>
<b>Total Revenues/Sources Net of Transfers</b>		<b>60,368,537</b>	<b>62,062,777</b>	<b>64,365,286</b>

Bergen - Rutherford Boro  
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	17,761,866	18,225,532	17,651,845
Special Education-Instruction	11-2XX-100-XXX	1,763,715	1,724,821	1,820,256
Basic Skills/Remedial-Instruction	11-230-100-XXX	939,527	964,757	1,092,704
Bilingual Education-Instruction	11-240-100-XXX	173,358	180,860	194,274
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	185,188	200,450	183,891
School-Sponsored Athletics-Instruction	11-402-100-XXX	700,210	756,112	736,319
Summer School	11-422-XXX-XXX	103,102	128,512	100,000
Instructional Alternative Ed Program	11-423-XXX-XXX	139,359	147,478	147,382
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,342,952	5,437,598	5,917,493
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	87,277	89,868	92,919
Undistributed Expenditures-Health Services	11-000-213-XXX	586,031	581,897	601,110
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	392,501	404,939	416,157
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	1,405,947	1,661,241	1,681,393
Undistributed Expenditures-Guidance	11-000-218-XXX	1,133,460	1,061,197	1,090,084
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	947,487	991,768	1,054,778
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	15,906	136,065	305,830
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	705,276	668,102	678,567
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	15,000	15,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	700,175	833,961	760,475
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,172,263	3,516,862	3,403,276
Undistributed Expenditures-Central Services	11-000-251-XXX	957,672	901,107	677,212
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	497,695	561,523	566,906
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,745,530	4,948,365	5,095,112
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,990,884	2,098,866	2,247,427
Personal Services-Employee Benefits	11-XXX-XXX-2XX	8,776,566	10,252,908	13,129,596
Undistributed Expenditures-Food Services	11-000-310-930	54,843	0	0
Total Undistributed Expenditures		31,512,465	34,161,267	37,733,335
Interest Earned on Maintenance Reserve	10-606	0	1,500	0
Total General Current Expense		53,278,790	56,491,289	59,660,006
<b>Capital Expenditures:</b>				
<b>Equipment</b>				
Facilities Acquisition and Construction Services	12-XXX-XXX-730	418,385	157,959	0
Capital Reserve-Transfer to Capital Projects	12-000-400-XXX	1,337,370	1,069,292	558,126
Interest Deposit to Capital Reserve	12-000-400-931	251,201	0	0
Total Capital Outlay	10-604	0	25,000	5,000
Transfer of Funds to Charter Schools	10-000-100-56X	2,006,956	1,252,251	563,126
General Fund Grand Total		0	28,612	15,066
		55,285,746	57,772,152	60,238,198
<b>Special Grants and Entitlements:</b>				
<b>Local Projects</b>				
Student Activity Fund	20-XXX-XXX-XXX	73,677	0	0
Scholarship Fund	20-475-XXX-XXX	468,999	10,000	10,000
Other State Projects:	20-476-XXX-XXX	12,000	0	0
Nonpublic Textbooks	20-XXX-XXX-XXX	11,153	11,000	11,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	4,849	18,000	15,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	66,861	70,000	70,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	29,770	23,000	23,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,221	10,000	10,000
Nonpublic Security Aid	20-XXX-XXX-XXX	44,177	41,000	41,000
Total Other State Projects		168,031	173,000	170,000
Total State Projects	20-XXX-XXX-XXX	168,031	173,000	170,000
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	115,456	0	0
Title II	20-XXX-XXX-XXX	45,214	155,000	155,000
Title III	20-XXX-XXX-XXX	20,296	0	0
Title IV	20-XXX-XXX-XXX	19,135	0	0
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	631,408	500,000	400,000
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	3,600	0	0
Total Federal Projects	20-XXX-XXX-XXX	835,109	655,000	555,000
Total Special Revenue Funds		1,557,816	838,000	735,000
<b>Repayment of Debt:</b>				
Total Regular Debt Service	40-701-510-XXX	3,524,975	3,452,625	3,392,088
Total Debt Service Funds		3,524,975	3,452,625	3,392,088

**(Continued)**

Bergen - Rutherford Boro  
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Expenditures/Appropriations		60,368,537	62,062,777	64,365,286
Total Expenditures Net of Transfers		60,368,537	62,062,777	64,365,286

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	1,437,219	2,068,415	1,523,252	893,796
(Repayment of Debt)	1	1	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,248,417	1,681,948	706,948	153,822
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	100,000	100,000	1,500	0
--Legal Reserve	968,849	953,680	453,680	0
--Unemployment Fund	168,414	168,414	168,414	168,414
--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
(Special Revenue Fund)				
--Student Activity Fund	290,378	301,893	301,893	301,893
--Scholarship Fund	101,393	102,672	102,672	102,672
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

The Rutherford Board of Education will use \$558,126 of Capital Reserve funds in 2026/27 for the upgrade of Heating, Ventilation and Air Conditioning equipment (HVAC) at Rutherford High School, Union Middle School, and Pierrepont, Lincoln and Washington Elementary Schools (\$208,000); plumbing infrastructure upgrades at Rutherford High School and Union Middle School (\$130,000); roofing and gutter replacements at Pierrepont Elementary School (\$45,000); and playground equipment replacements (\$100,000), as well as for funding of the district's assessment from the New Jersey Schools Development Authority for its debt service (\$75,126). These funds are included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects and represent expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

Bergen - Rutherford Boro  
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,510	\$18,480	\$19,021	\$19,605	\$20,648
Total Classroom Instruction	\$10,656	\$10,642	\$10,918	\$11,163	\$11,731
Classroom-Salaries and Benefits	\$9,847	\$10,046	\$10,286	\$10,570	\$11,105
Classroom-General Supplies and Textbooks	\$296	\$236	\$299	\$234	\$246
Classroom-Purchased Services	\$513	\$360	\$333	\$360	\$381
Total Support Services	\$2,569	\$2,618	\$2,687	\$2,827	\$3,177
Support Services-Salaries and Benefits	\$2,268	\$2,223	\$2,280	\$2,346	\$2,675
Total Administrative Costs	\$2,608	\$2,650	\$2,688	\$2,913	\$2,908
Administration Salaries and Benefits	\$2,253	\$2,273	\$2,275	\$2,371	\$2,483
Total Operations and Maintenance of Plant	\$2,190	\$2,069	\$2,223	\$2,180	\$2,272
Operations and Maintenance-Salaries and Benefits	\$747	\$717	\$809	\$804	\$769
Board Contribution to Food Services	\$13	\$22	\$0	\$0	\$0
Total Extracurricular Costs	\$425	\$423	\$446	\$464	\$477
Total Equipment Costs	\$366	\$168	\$39	\$63	\$0
Legal Costs	\$5	\$15	\$13	\$21	\$12
Employee Benefits as a percentage of salaries*	26.87%	28.75%	31.70%	32.72%	42.43%

\*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 website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

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Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
HVAC/Boilers	2627.1	\$208,000	N	N	
Plumbing Replacements	2627.2	\$130,000	N	N	
Roofing/Gutter Repairs	2627.3	\$45,000	N	N	
Playground	2627.4	\$100,000	N	N	

The complete budget will be on file and open to examination at Rutherford Board of Education offices located in Rutherford Borough Hall at 176 Park Avenue in Rutherford, Bergen County New Jersey between the hours of 9:00 am and 3:00 pm Monday through Friday, excluding holidays.

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