

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	413.0	427.0	421.0
On Roll Special Ed Full-Time	68.0	79.0	81.0
On Roll Subtotal	481.0	506.0	502.0
In Private School Placements	1.0	3.0	3.0
Sent to Other Districts Regular	121.0	116.0	135.0
Sent to Other Districts Special Ed	27.0	33.0	36.0
Received	8.0	8.0	8.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,197,749	11,421,704	11,638,716
Total Tuition	10-1300	36,881	15,000	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	100,348	100,000
Interest Earned On Capital Reserve Funds	10-1XXX	10,985	10	10
Other Restricted Miscellaneous Revenues	10-1XXX	161,965	0	0
Subtotal - Revenues From Local Sources		11,407,580	11,537,062	11,773,726
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	31,373	103,197	103,197
Extraordinary Aid	10-3131	64,572	75,000	75,000
Categorical Special Education Aid	10-3132	378,613	378,613	421,417
Categorical Security Aid	10-3177	47,531	47,531	47,531
PARCC Readiness Aid	10-3181	6,430	0	0
Per Pupil Growth Aid	10-3182	6,430	0	0
Professional Learning Community Aid	10-3183	6,480	0	0
Host District Support Aid	10-3184	1,434	0	0
Other State Aids	10-3XXX	14,637	0	0
Subtotal - Revenues From State Sources		557,500	604,341	647,145
Budgeted Fund Balance - Operating Budget	10-303	0	272,040	250,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	49,950	330,000
Transfers From Other Funds	10-5200	92	0	0
Adjustment For Prior Year Encumbrances		0	114,152	0
Actual Revenues (Over)/Under Expenditures		-165,577	0	0
Total Operating Budget		11,799,595	12,577,545	13,000,871

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	57,837	58,262	58,262
Title II	20-4451-4455	11,591	10,771	10,771
Title III	20-4491-4494	0	6,702	6,702
Title IV	20-4471-4474	10,000	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	133,052	129,362	103,490
Total Revenues From Federal Sources		212,480	215,097	189,225
Total Grants And Entitlements		212,480	215,097	189,225
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	303,816	298,345	309,426
Total Revenues From Local Sources		303,816	298,345	309,426
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	156,512	153,706	159,402
Budgeted Fund Balance	40-303	0	27	0
Total Local Repayment Of Debt		460,328	452,078	468,828
Total Repayment Of Debt		460,328	452,078	468,828
Total Revenues/Sources		12,472,403	13,244,720	13,658,924
Total Revenues/Sources Net of Transfers		12,472,403	13,244,720	13,658,924

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,118,301	3,051,250	3,144,524
Special Education - Instruction	11-2XX-100-XXX	1,029,873	1,193,445	1,275,126
Basic Skills/Remedial - Instruction	11-230-100-XXX	89,013	129,749	131,658
Bilingual Education - Instruction	11-240-100-XXX	71,048	73,030	74,980
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,350	31,000	23,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	18,833	23,750	22,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,064,743	3,174,222	3,545,045
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,635	16,979	17,500
Undist. Expenditures - Health Services	11-000-213-XXX	83,573	89,526	88,271
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	193,843	263,576	170,804
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	46,642	102,156	134,757
Undist. Expenditures - Guidance	11-000-218-XXX	95,600	77,030	77,980
Undist. Expenditures - Child Study Teams	11-000-219-XXX	258,735	269,506	370,045
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	116,113	95,578	99,320
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	66,340	74,365	76,090
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,126	26,852	10,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	474,488	413,029	383,685
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	164,940	170,625	161,281
Undist. Expend. - Central Services	11-000-251-XXX	138,318	210,804	211,180
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	93,850	91,461	75,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	777,500	804,248	628,793
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	318,140	382,173	394,116
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,389,859	1,684,494	1,476,975
Total Undistributed Expenditures		7,313,445	7,946,624	7,920,842

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		11,656,863	12,448,848	12,592,630
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	71,901	64,553	14,603
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	330,000
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		71,901	64,563	344,613
Transfer Of Funds To Charter Schools	10-000-100-56X	70,831	64,134	63,628
General Fund Grand Total		11,799,595	12,577,545	13,000,871
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	57,837	58,262	58,262
Title II	20-XXX-XXX-XXX	11,591	10,771	10,771
Title III	20-XXX-XXX-XXX	0	6,702	6,702
Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	133,052	129,362	103,490
Total Federal Projects	20-XXX-XXX-XXX	212,480	215,097	189,225
Total Special Revenue Funds		212,480	215,097	189,225
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	460,328	452,078	468,828
Total Debt Service Funds		460,328	452,078	468,828
Total Expenditures/Appropriations		12,472,403	13,244,720	13,658,924
Total Expenditures Net of Transfers		12,472,403	13,244,720	13,658,924

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	263,064	286,677	250,000	250,000
Unrestricted	Repayment of Debt	27	27	0	0
Restricted for General Operating Budget	Capital Reserve	808,751	1,111,437	1,061,497	731,507
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	500,000	500,000	250,000	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,764	\$17,128	\$18,822	\$17,679	\$17,342
Total Classroom Instruction	\$10,058	\$11,006	\$12,362	\$11,273	\$11,392
Classroom-Salaries and Benefits	\$9,352	\$9,966	\$11,537	\$10,470	\$10,990
Classroom-General Supplies and Textbooks	\$644	\$953	\$655	\$615	\$230
Classroom-Purchased Services	\$63	\$87	\$170	\$188	\$172
Total Support Services	\$1,977	\$2,185	\$2,514	\$2,369	\$2,449
Support Services-Salaries and Benefits	\$1,446	\$1,619	\$1,678	\$1,536	\$1,839
Total Administrative Costs	\$1,681	\$2,039	\$2,012	\$2,079	\$1,967
Administration Salaries and Benefits	\$966	\$1,120	\$1,157	\$1,397	\$1,561
Total Operations and Maintenance of Plant	\$1,965	\$1,811	\$1,787	\$1,823	\$1,424
Operations and Maintenance-Salaries and Benefits	\$820	\$963	\$1,071	\$985	\$852
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$82	\$87	\$147	\$134	\$110
Total Equipment Costs	\$10	\$0	\$0	\$0	\$0
Legal Costs	\$83	\$258	\$118	\$106	\$100
Employee Benefits as a percentage of salaries*	24.84%	26.49%	31.22%	30.03%	23.91%

\*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 2018-19 revised appropriations and the 2019-20 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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Bergen County Region V	0
Transportation Services, including Fuel	Region V and South Bergen Jointure	0
Purchasing	Hunterdon, Ed Data and Educational Services Commission	0
Municipal/Public Works	Garbage, Recycling and Fuel	0
Curriculum Services	Consortium with Maywood and Hackensack	0
Insurance Coverages and Benefits	NESBIG	0

ID=Rochelle Park Twp

Category	Amount
(A) General Fund School Levy	11,638,716
(D) Total School Levy	11,948,142
(B) Estimated Net Taxable Valuation (as of 10/01/18)	943,029,900
(H) Estimated Equalized Valuation (as of 10/01/18)	999,184,043
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2342
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2670
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1648
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1958

Name=Cara Hurd

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum
Base Annual Salary Amount	\$91,656
Full-Time Equivalent (FTE)	0.8
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	07/01/18
End Date of Contract	06/30/19
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$849
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,507
Contractual Post-Employment Benefit Description of Payout of Sick days	\$85/day up to 20 days max
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days max
Contractual Post-Employment Benefit Description of Payout of Personal days	no provision in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Cara Hurd

Category	Measure
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

Name=Cheryl Jiosi

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$103,000
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	10/01/18
End Date of Contract	06/30/19
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	12
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$14,070
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	\$28,596
Contractual Post-Employment Benefit Description of Payout of Sick days	max allowed by contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	max allowed by contract
Contractual Post-Employment Benefit Description of Payout of Personal days	no provision in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Cheryl Jiosi

Category	Measure
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

Name=Ellen Kobylarz

Category	Measure
Job Title	Secretary
Job Title II	None Reported
Base Annual Salary Amount	\$82,996
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	07/01/18
End Date of Contract	06/30/19
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$25
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	\$6,385
Contractual Post-Employment Benefit Description of Payout of Sick days	no provision in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	max of 20 days @ per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	no provision in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Ellen Kobylarz

Category	Measure
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

Name=Michael Alberta

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$103,000
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	07/23/18
End Date of Contract	06/30/19
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$849
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,674
Contractual Post-Employment Benefit Description of Payout of Sick days	max of 150 @ 85/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	max of 20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	no provision in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Michael Alberta

Category	Measure
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

Name=Richard Brockel

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$147,794
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	01/01/19
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	12
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$6,000
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	\$7,959
Contractual Post-Employment Benefit Description of Payout of Sick days	no provision for payout in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	max 15 days @ per diem rate of pay
Contractual Post-Employment Benefit Description of Payout of Personal days	no provision for payout in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Richard Brockel

Category	Measure
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