

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	263.0	293.0	320.0
On Roll Special Ed Full-Time	47.0	44.0	44.0
On Roll Subtotal	310.0	337.0	364.0
In Private School Placements	5.0	6.0	7.0
Sent to Other Districts Regular	81.0	80.5	112.5
Sent to Other Districts Special Ed	29.0	30.0	16.0
Received	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,325,950	8,646,025	8,818,946
	Total Tuition	10-1300	51,694	30,064	0
	Rents and Royalties	10-1910	0	194,817	198,000
	Unrestricted Miscellaneous Revenues	10-1XXX	221,955	10,000	25,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	65	90
	Total Revenues from Local Sources			8,599,599	8,880,971
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	107,072	107,072	107,072
	Extraordinary Aid	10-3131	84,838	0	55,000
	Categorical Special Education Aid	10-3132	223,111	247,278	301,765
	Categorical Security Aid	10-3177	112,578	112,578	112,578
	Adjustment Aid	10-3178	16,590	16,590	16,590
	Other State Aids	10-3XXX	6,090	0	5,142
	Total Revenues from State Sources			550,279	483,518
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	301,235	68,090	302,657
	Withdrawal from Capital Reserve for Local Share	10-307	0	130,000	300,000
	Withdrawal from Maintenance Reserve	10-310	0	195,772	120,000
	Adjustment for Prior Year Encumbrances		0	30,049	0
	Actual Revenues (Over)/Under Expenditures		-303,632	0	0
General Fund Revenues	Total Operating Budget		9,147,481	9,788,400	10,362,860
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,747	0	0
	Total Revenues from Local Sources	20-1XXX	1,747	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	326,175	358,452	540,120
	Total Revenues from State Sources		326,175	358,452	540,120
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	121,161	109,660	87,728
	Title II	20-4451-4455	12,090	12,674	10,139
	Title IV	20-4471-4474	9,252	10,748	8,598
	I.D.E.A. Part B (Handicapped)	20-4420-4429	95,263	95,605	76,484
	Total Revenues from Federal Sources		237,766	228,687	182,949

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	43,879	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	98,055
Special Revenue Fund Revenues	Total Grants and Entitlements		609,567	587,139	821,124
All Fund Revenues	Total Revenues/Sources		9,757,048	10,375,539	11,183,984
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	43,879	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	98,055
	Total Revenues/Sources Net of Transfers		9,713,169	10,375,539	11,085,929

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,665,375	1,775,239	1,894,068
	Special Education-Instruction	11-2XX-100-XXX	511,594	558,535	603,700
	Basic Skills/Remedial-Instruction	11-230-100-XXX	81,563	84,740	91,890
	Bilingual Education-Instruction	11-240-100-XXX	19,112	20,000	20,900
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,815	39,000	40,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,444,071	2,700,102	3,352,645
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	13,670	14,070	14,470
	Undistributed Expenditures-Health Services	11-000-213-XXX	104,748	110,050	109,030
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	540,697	515,500	475,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	232,597	290,400	292,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	132,914	125,800	116,050
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	200,385	255,900	216,370
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	30,795	36,300	44,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	207,012	244,825	227,850
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	116,880	122,475	118,925
	Undistributed Expenditures-Central Services	11-000-251-XXX	150,521	171,640	176,380
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	417,341	663,947	592,700
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	632,654	735,350	737,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	886,432	1,143,767	925,880
	Undistributed Expenditures-Food Services	11-000-310-930	62,316	49,450	0
		Total Undistributed Expenditures		6,173,033	7,179,576
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	20
	Increase In Maintenance Reserve	10-606	121,445	0	0
General Fund Current Expenses	Total General Current Expense		8,596,937	9,657,090	10,049,878
Capital Outlay	Equipment	12-XXX-XXX-730	49,424	130,000	300,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,120	1,245	1,245
	Increase In Capital Reserve	10-604	500,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	65	90
		Total Capital Outlay		550,544	131,310

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	11,647
	General Fund Grand Total		9,147,481	9,788,400	10,362,860
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,747	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	212,919	191,088	321,116
	Support Services	20-218-200-XXX	157,135	167,364	317,059
	Total Preschool Education Aid	20-218-XXX-XXX	370,054	358,452	638,175
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	370,054	358,452	638,175
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	121,161	109,660	87,728
	Title II	20-XXX-XXX-XXX	12,090	12,674	10,139
	Title IV	20-XXX-XXX-XXX	9,252	10,748	8,598
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,263	95,605	76,484
	Total Federal Projects	20-XXX-XXX-XXX	237,766	228,687	182,949
Special Revenue Fund Expenses	Total Special Revenue Funds		609,567	587,139	821,124
All Fund Expenses	Total Expenditures/Appropriations		9,757,048	10,375,539	11,183,984
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	43,879	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	98,055
	Total Expenditures Net of Transfers		9,713,169	10,375,539	11,085,929

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	428,978	928,978	799,043	499,133
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	195,752	317,197	121,425	1,445
	Legal Reserve	310,711	340,315	302,657	0
	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	308,614	280,432	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,512	\$18,027	\$19,611	\$19,584	\$17,907
Total Classroom Instruction	\$10,063	\$9,818	\$10,439	\$10,381	\$9,909
Classroom-Salaries and Benefits	\$9,530	\$9,429	\$9,989	\$9,929	\$9,346
Classroom-General Supplies and Textbooks	\$352	\$240	\$372	\$374	\$345
Classroom-Purchased Services	\$181	\$149	\$78	\$77	\$217
Total Support Services	\$3,968	\$4,595	\$4,705	\$4,678	\$4,294
Support Services-Salaries and Benefits	\$1,351	\$1,514	\$1,674	\$1,664	\$1,568
Total Administrative Costs	\$1,526	\$1,817	\$1,898	\$1,967	\$1,734
Administration Salaries and Benefits	\$1,171	\$1,443	\$1,421	\$1,413	\$1,302
Total Operations and Maintenance of Plant	\$1,553	\$1,488	\$2,252	\$2,242	\$1,822
Operations and Maintenance-Salaries and Benefits	\$860	\$774	\$1,038	\$1,032	\$840
Board Contribution to Food Services	\$282	\$196	\$148	\$147	\$0
Total Extracurricular Costs	\$93	\$101	\$148	\$147	\$135
Total Equipment Costs	\$44	\$156	\$389	\$387	\$826
Legal Costs	\$69	\$57	\$60	\$60	\$55
Employee Benefits as a percentage of salaries*	30.50%	28.89%	34.64%	34.64%	29.03%

*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 2019-20 revised appropriations and the 2020-21 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	School Alliance Insurance Fund (SAIF), South Bergen Workers' Compensation Fund (SOBER)	0
Municipal/Public Works	Borough of Moonachie - Garbage removal, Snow Plowing, Field Mowing	0
Professional Staff Development	South Bergen Jointure Commission - Professional Development Workshops	0
Purchasing	Telecommunications Savings - E-rate through Educational Consortium	0
	Power/Utilities - Alliance for Competitive Energy Services (ACES)	0
	Supplies - Educational Data Services, Middlesex Regional Educational Services Commission, Hunterdon County Cooperative	0
Recycling	Borough of Moonachie	0
Social Worker/Psychologist	South Bergen Jointure Commission - Behaviorist	0
	Wood-Ridge Board of Education - Child Study Team	0
Special Education Services	South Bergen Jointure Commission	0
Technology Services	Bergen County Special Services/ Technical Schools Shared Service Agreement for Technicians and Technical Support	0
Transportation Services, including Fuel	South Bergen Jointure Commission - Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Moonachie Borough	(A) General Fund School Levy	8,818,946
	(D) Total School Levy	8,818,946
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	838,967,490
	(H) Estimated Equalized Valuation (as of 10/01/19)	940,611,502
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0512
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0512
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9376
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9376

Employee Contract List for District

Name	Category	Measure
James Knipper	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum and Instructio
	Base Annual Salary Amount	\$98,000
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$1,050
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$11,000
	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	\$3,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation 1/260 of salary per day of unused days
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
James Knipper	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
Jonathan Ponds	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$158,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	14
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Jonathan Ponds	Total Allowances Amount	\$2,000
	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	\$30,192
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement 1/260th per day to max \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement 1/260th per day to max 25 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	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	
Laurel Spadavecchia	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$106,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Laurel Spadavecchia	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$1,250
	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	\$22,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement 1/260th of salary per day not to exceed \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon termination 1/260 of salary for all unused vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for unused personal or family illness days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	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	

Employee Contract List for District

Name	Category	Measure
Laurel Spadavecchia	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