

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	322.0	321.0	335.0
On Roll Special Ed Full-Time	38.0	35.0	42.0
On Roll Subtotal	360.0	356.0	377.0
In Private School Placements	5.0	4.0	3.0
Sent to Other Districts Regular	82.0	73.0	87.0
Sent to Other Districts Special Ed	23.0	24.0	37.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	9,701,087	10,034,562	10,235,253
	Total Tax Levy	10-121x	9,701,087	10,034,562	10,235,253
	Rents and Royalties	10-1910	0	214,200	218,484
	Unrestricted Miscellaneous Revenues	10-1XXX	430,505	50,000	50,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	90	90
	Total Revenues from Local Sources		10,131,592	10,298,872	10,503,847
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	107,072	124,547	158,993
	Extraordinary Aid	10-3131	151,987	75,000	75,000
	Categorical Special Education Aid	10-3132	470,864	505,529	489,094
	Categorical Security Aid	10-3177	146,245	187,130	164,721
	Adjustment Aid	10-3178	16,590	16,590	0
	Other State Aids	10-3XXX	38,522	0	0
	Total Revenues from State Sources		931,280	908,796	887,808
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	862,614	1,086,846
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,300,000	1,000,000
	Withdrawal from Maintenance Reserve	10-310	0	160,000	140,000
	Adjustment for Prior Year Encumbrances		0	72,703	0
	Actual Revenues (Over)/Under Expenditures		-514,802	0	0
General Fund Revenues	Total Operating Budget		10,548,070	13,602,985	13,618,501
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,232	13,221	5,860
	Other Revenue from Local Sources	20-1XXX	1,367	10,779	0
	Total Revenues from Local Sources	20-1XXX	15,599	24,000	5,860
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	622,146	626,960	665,553
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	8,204	0
	Total Revenues from State Sources		622,146	635,164	665,553

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	137,801	188,831	116,468
	Title II	20-4451-4455	22,055	17,929	14,343
	Title III	20-4491-4494	2,463	1,609	1,300
	Title IV	20-4471-4474	14,456	12,258	8,216
	IDEA Part B (Handicapped)	20-4420-4429	118,866	117,522	94,018
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	35,839	4,161	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	13,545	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	1,935	0	0
	ARP-ESSER	20-4540	74,180	14,078	0
	Other	20-4XXX	2,808	18,566	0
	Total Revenues from Federal Sources		423,948	414,954	234,345
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	44,439	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	78,370	64,932
Special Revenue Fund Revenues	Total Grants and Entitlements		1,106,934	1,152,488	970,690
All Fund Revenues	Total Revenues/Sources		11,655,004	14,755,473	14,589,191
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	44,439	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	78,370	64,932
	Total Revenues/Sources Net of Transfers		11,610,565	14,677,103	14,524,259

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,918,354	2,076,173	2,159,932
	Special Education-Instruction	11-2XX-100-XXX	581,058	705,400	766,907
	Basic Skills/Remedial-Instruction	11-230-100-XXX	66,831	90,000	163,621
	Bilingual Education-Instruction	11-240-100-XXX	76,047	83,850	92,500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,861	39,000	44,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,056,728	3,932,829	3,843,314
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,095	14,620	15,120
	Undistributed Expenditures-Health Services	11-000-213-XXX	118,795	110,500	105,650
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	524,130	566,000	609,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	308,719	337,287	327,265
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	102,874	128,072	133,025
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	245,235	269,841	282,350
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,025	12,850	41,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	208,081	297,547	257,800
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	119,348	126,914	131,170
	Undistributed Expenditures-Central Services	11-000-251-XXX	167,827	205,221	211,892
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	35,000	30,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	634,543	811,696	843,600
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	981,788	1,138,885	1,185,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	994,033	1,250,230	1,374,000
	Total Undistributed Expenditures		7,486,221	9,237,492	9,390,186
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		10,150,372	12,231,935	12,617,166
Capital Outlay	Equipment	12-XXX-XXX-730	5,437	69,715	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	392,261	1,301,245	1,001,245
	Interest Deposit to Capital Reserve	10-604	0	90	90
	Total Capital Outlay		397,698	1,371,050	1,001,335
General Fund Expenses and Transfers	General Fund Grand Total		10,548,070	13,602,985	13,618,501

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,367	10,779	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	303,748	296,546	287,302
	Support Services	20-218-200-XXX	317,837	400,369	443,183
	Facility Acquisition and Construction Services	20-218-400-XXX	45,000	8,415	0
	Total Preschool Education Aid	20-218-XXX-XXX	666,585	705,330	730,485
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	8,204	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	666,585	713,534	730,485
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	137,801	188,831	116,468
	Title II	20-XXX-XXX-XXX	22,055	17,929	14,343
	Title III	20-XXX-XXX-XXX	2,463	1,609	1,300
	Title IV	20-XXX-XXX-XXX	14,456	12,258	8,216
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	118,866	117,522	94,018
	Other	20-XXX-XXX-XXX	2,808	18,566	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	74,180	14,078	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	35,839	4,161	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	13,545	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	1,935	0	0
	Total Federal Projects	20-XXX-XXX-XXX	423,948	414,954	234,345
Special Revenue Fund Expenses	Total Special Revenue Funds		1,106,934	1,152,488	970,690
All Fund Expenses	Total Expenditures/Appropriations		11,655,004	14,755,473	14,589,191
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	44,439	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	78,370	64,932
	Total Expenditures Net of Transfers		11,610,565	14,677,103	14,524,259

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	789,686	520,066	357,452	270,606
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,574,546	3,248,769	1,948,859	948,949
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	317,197	317,197	157,217	17,237
	Legal Reserve	1,228,123	1,700,000	1,000,000	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	11,188	10,486	10,486	10,486
	Scholarship Fund	681	581	581	581
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,760	\$17,643	\$20,661	\$21,850	\$21,895
Total Classroom Instruction	\$9,657	\$9,822	\$10,964	\$11,672	\$11,972
Classroom-Salaries and Benefits	\$9,226	\$9,397	\$10,442	\$11,197	\$11,383
Classroom-General Supplies and Textbooks	\$235	\$227	\$380	\$352	\$446
Classroom-Purchased Services	\$196	\$197	\$142	\$122	\$144
Total Support Services	\$3,888	\$4,246	\$5,032	\$5,185	\$5,139
Support Services-Salaries and Benefits	\$1,381	\$1,753	\$2,703	\$2,712	\$2,765
Total Administrative Costs	\$1,549	\$1,593	\$1,992	\$2,253	\$2,068
Administration Salaries and Benefits	\$1,203	\$1,241	\$1,477	\$1,566	\$1,527
Total Operations and Maintenance of Plant	\$1,569	\$1,894	\$2,506	\$2,577	\$2,544
Operations and Maintenance-Salaries and Benefits	\$766	\$953	\$1,136	\$1,205	\$1,188
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$82	\$74	\$147	\$142	\$149
Total Equipment Costs	\$284	\$133	\$0	\$219	\$0
Legal Costs	\$37	\$39	\$66	\$70	\$66
Employee Benefits as a percentage of salaries*	27.21%	30.00%	32.47%	32.67%	34.82%

*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 2024-25 revised appropriations and the 2025-26 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, groundskeeping, Class III SLEO Security Officer	0
Professional Staff Development	South Bergen Jointure Commission - Professional Development Workshops	0
Purchasing	Telecommunications Savings - Erate through Educational Consortium	0
	Power/Utilities - Alliance for Competitive Energy Services	0
	Supplies - Educational Data Services, Middlesex Regional Education Services Commission, Hunterdon Co.	0
Recycling	Borough of Moonachie	0
Social Worker/Psychologist	South Bergen Jointure Commission	0
Special Education Services	South Bergen Jointure Commission	0
Technology Services	Bergen County Special Services Shared Service Agreement for Technology Staff	0
Transportation Services, including Fuel	South Bergen Jointure Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Moonachie Borough	(A) General Fund School Levy	10,235,253
	(D) Total School Levy	10,235,253
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	1,207,861,514
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,274,448,696
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8474
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8474
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8031
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8031

Employee Contract List for District

Name	Category	Measure
Dana Genatt	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum
	Base Annual Salary Amount	\$110,000
	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	07/01/24
	End Date of Contract	06/30/25
	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
	Total Allowances Amount	\$11,900
	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	\$10,940
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement, 1/260th of salary per day of unused days, max \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation, all unused vacation days paid at per diem of final annual salary
	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
Dana Genatt	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
James Knipper	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$160,000
	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	07/01/24
	End Date of Contract	06/30/28
	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	6
	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
James Knipper	Total Allowances Amount	\$11,500
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement 1/260th per day to may \$15,000
	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	\$119,280
	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	07/01/24
	End Date of Contract	06/30/25
	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
	Total Allowances Amount	\$4,250
	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	\$20,000
	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

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