

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	267.0	263.0	293.0
On Roll Special Ed Full-Time	45.0	47.0	41.0
On Roll Subtotal	312.0	310.0	334.0
In Private School Placements	6.0	5.0	3.0
Sent to Other Districts Regular	89.0	81.0	84.0
Sent to Other Districts Special Ed	27.0	29.0	36.0
Received	2.0	1.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,857,751	8,325,950	8,646,025
Total Tuition	10-1300	66,111	30,000	30,064
Rents And Royalties	10-1910	0	104,397	194,817
Unrestricted Miscellaneous Revenues	10-1XXX	178,710	8,000	10,000
Interest Earned On Maintenance Reserve	10-1XXX	0	20	20
Interest Earned On Capital Reserve Funds	10-1XXX	0	65	65
Subtotal - Revenues From Local Sources		8,102,572	8,468,432	8,880,991
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	86,776	107,072	107,072
Extraordinary Aid	10-3131	38,021	20,000	0
Categorical Special Education Aid	10-3132	223,111	223,111	247,278
Categorical Security Aid	10-3177	73,184	112,578	112,578
Adjustment Aid	10-3178	16,590	16,590	16,590
PARCC Readiness Aid	10-3181	3,560	0	0
Per Pupil Growth Aid	10-3182	3,560	0	0
Professional Learning Community Aid	10-3183	4,030	0	0
Other State Aids	10-3XXX	6,574	0	0
Subtotal - Revenues From State Sources		455,406	479,351	483,518
Budgeted Fund Balance - Operating Budget	10-303	0	301,235	68,090
Withdrawal From Cap Res-For Local Share	10-307	0	0	130,000
Withdrawal From Maint. Reserve	10-310	0	0	195,772
Adjustment For Prior Year Encumbrances		0	29,074	0
Actual Revenues (Over)/Under Expenditures		132,452	0	0
Total Operating Budget		8,690,430	9,278,092	9,758,371

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	0	326,175	358,452
Total Revenues From State Sources		0	326,175	358,452
Revenues from Federal Sources:				
Title I	20-4411-4416	92,767	104,596	83,677
Title II	20-4451-4455	12,180	13,022	10,418
Title IV	20-4471-4474	8,058	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	95,187	95,263	76,210
Total Revenues From Federal Sources		208,192	222,881	178,305
Total Grants And Entitlements		208,192	549,056	536,757
Total Revenues/Sources		8,898,622	9,827,148	10,295,128
Total Revenues/Sources Net of Transfers		8,898,622	9,827,148	10,295,128

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,787,248	1,787,582	1,773,855
Special Education - Instruction	11-2XX-100-XXX	544,216	571,894	558,535
Basic Skills/Remedial - Instruction	11-230-100-XXX	101,683	130,754	84,740
Bilingual Education - Instruction	11-240-100-XXX	22,414	22,200	20,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,384	24,000	39,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,534,613	2,477,385	2,700,102
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	8,597	14,570	14,070
Undist. Expenditures - Health Services	11-000-213-XXX	110,433	107,124	110,050
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	388,483	529,774	515,500
Undist. Expenditures - Child Study Teams	11-000-219-XXX	285,536	234,337	289,800
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	149,364	164,315	125,800
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	193,893	243,348	255,900
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,306	32,148	36,300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	176,452	225,812	217,825
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	103,694	121,230	122,475
Undist. Expend. - Central Services	11-000-251-XXX	112,310	132,292	171,640
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	423,564	591,889	662,882
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	652,712	723,451	735,350
Personal Services - Employee Benefits	11-XXX-XXX-2XX	961,196	1,094,157	1,143,767
Undistributed Expenditures-Food Services	11-000-310-930	88,293	48,500	49,450
Total Undistributed Expenditures		6,197,446	6,740,332	7,150,911
Interest Earned On Maintenance Reserve	10-606	0	20	20
Total General Current Expense		8,675,391	9,276,782	9,627,061

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	13,794	0	130,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,245	1,245	1,245
Interest Deposit To Capital Reserve	10-604	0	65	65
Total Capital Outlay		15,039	1,310	131,310
General Fund Grand Total		8,690,430	9,278,092	9,758,371
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	0	182,330	191,088
Support Services	20-218-200-XXX	0	143,845	167,364
Total Preschool Education Aid	20-218-XXX-XXX	0	326,175	358,452
Total State Projects	20-XXX-XXX-XXX	0	326,175	358,452
Federal Projects:				
Title I	20-XXX-XXX-XXX	92,767	104,596	83,677
Title II	20-XXX-XXX-XXX	12,180	13,022	10,418
Title IV	20-XXX-XXX-XXX	8,058	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,187	95,263	76,210
Total Federal Projects	20-XXX-XXX-XXX	208,192	222,881	178,305
Total Special Revenue Funds		208,192	549,056	536,757
Total Expenditures/Appropriations		8,898,622	9,827,148	10,295,128
Total Expenditures Net of Transfers		8,898,622	9,827,148	10,295,128

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	304,556	308,614	280,432	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	428,978	428,978	429,043	299,108
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	317,197	195,752	195,772	20
Restricted for General Operating Budget	Legal Reserve	336,125	310,711	37,658	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	\$17,058	\$17,512	\$19,091	\$20,652	\$19,611
Total Classroom Instruction	\$9,397	\$10,063	\$10,579	\$11,303	\$10,439
Classroom-Salaries and Benefits	\$9,094	\$9,530	\$10,025	\$10,723	\$9,989
Classroom-General Supplies and Textbooks	\$196	\$352	\$392	\$412	\$372
Classroom-Purchased Services	\$107	\$181	\$163	\$168	\$78
Total Support Services	\$3,847	\$3,968	\$4,508	\$4,991	\$4,705
Support Services-Salaries and Benefits	\$1,230	\$1,351	\$1,664	\$1,917	\$1,674
Total Administrative Costs	\$1,971	\$1,526	\$1,793	\$1,898	\$1,898
Administration Salaries and Benefits	\$1,334	\$1,171	\$1,441	\$1,446	\$1,421
Total Operations and Maintenance of Plant	\$1,629	\$1,553	\$1,938	\$2,181	\$2,252
Operations and Maintenance-Salaries and Benefits	\$837	\$860	\$1,007	\$1,116	\$1,038
Board Contribution to Food Services	\$95	\$282	\$148	\$156	\$148
Total Extracurricular Costs	\$107	\$93	\$104	\$102	\$148
Total Equipment Costs	\$0	\$44	\$0	\$0	\$389
Legal Costs	\$95	\$69	\$49	\$48	\$60
Employee Benefits as a percentage of salaries*	30.21%	30.50%	32.44%	32.17%	34.64%

*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)
Business Services	South Bergen Jointure Commission - Payroll Services	0
Special Education Services	South Bergen Jointure Commission - OT/PT, Speech Therapy, Evaluations, Tuition	0
Social Worker/Psychologist	South Bergen Jointure Commission - Behaviorist	0
Social Worker/Psychologist	Wood-Ridge Board of Education - Child Study Team	0
Recycling	Borough of Moonachie	0
Transportation Services, including Fuel	South Bergen Jointure Commission - Transportation	0
Purchasing	Telecommunications Savings - E-Rate through Educational Consortium	0
Purchasing	Supplies - Educational Data Services, Middlesex Regional Educational Services Commission	0
Purchasing	Power/Utilities - Alliance for Competitive Energy Services (ACES)	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
Technology Services	Bergen County Special Services/ Technical Schools Shared Service Agreement for Technicians and Technical Support	0
Insurance Coverages and Benefits	School Alliance Insurance Fund (SAIF), South Bergen Workers' Compensation Fund (SOBER)	0

ID=Moonachie Borough

Category	Amount
(A) General Fund School Levy	8,646,025
(D) Total School Levy	8,646,025
(B) Estimated Net Taxable Valuation (as of 10/01/18)	757,487,326
(H) Estimated Equalized Valuation (as of 10/01/18)	779,916,838
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1414
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1414
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1086
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1086

Name=James Knipper

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum
Base Annual Salary Amount	\$92,075
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	07/01/19
End Date of Contract	06/30/20
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	\$1,020
Total Bonuses Amount	\$0
Total Stipends Amount	\$5,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$118
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

Name=James Knipper

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=Jonathan Ponds

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$150,750
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	06/30/21
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
Total Allowances Amount	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$29,495
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	No payment for unused personal or family illness days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Jonathan Ponds

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=Laurel Spadavecchia

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$100,542
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	07/01/19
End Date of Contract	06/30/20
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	\$13,875
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon termination 1/260th of salary per day not to exceed \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon termination 1/260th 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

Name=Laurel Spadavecchia

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