

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	293.0	306.0	305.0
On Roll Special Ed Full-Time	44.0	43.0	43.0
On Roll Subtotal	337.0	349.0	348.0
In Private School Placements	6.0	8.0	8.0
Sent to Other Districts Regular	80.5	76.5	76.5
Sent to Other Districts Special Ed	30.0	25.0	27.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,646,025	8,818,946	9,168,049
	Total Tuition	10-1300	73,278	0	0
	Rents and Royalties	10-1910	0	198,000	202,000
	Unrestricted Miscellaneous Revenues	10-1XXX	236,606	25,000	25,000
	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		8,955,909	9,042,056	9,395,159
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	107,072	107,072	107,072
	Extraordinary Aid	10-3131	69,196	69,196	55,000
	Categorical Special Education Aid	10-3132	247,278	264,593	345,346
	Categorical Security Aid	10-3177	112,578	112,578	112,578
	Adjustment Aid	10-3178	16,590	16,590	16,590
	Total Revenues from State Sources		552,714	570,029	636,586
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	302,657	168,070
	Withdrawal from Capital Reserve for Local Share	10-307	0	300,000	1,300,000
	Withdrawal from Maintenance Reserve	10-310	0	120,000	180,000
	Transfers from Other Funds	10-5200	-62,013	0	0
	Adjustment for Prior Year Encumbrances		0	83,301	0
	Actual Revenues (Over)/Under Expenditures		-898,254	0	0
General Fund Revenues	Total Operating Budget		8,548,356	10,418,043	11,679,815
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	14,730
	Other Revenue from Local Sources	20-1XXX	3,072	0	0
	Total Revenues from Local Sources	20-1XXX	3,072	0	14,730
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	358,452	540,120	549,240
	Total Revenues from State Sources		358,452	540,120	549,240

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	95,916	114,523	79,232
	Title II	20-4451-4455	10,341	15,952	10,895
	Title IV	20-4471-4474	8,985	11,763	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	95,605	99,262	79,409
	CARES Act Education Stabilization Fund	20-4530	19,052	80,105	0
	CARES-Digital Divide Grant	20-4531	0	15,824	0
	Coronavirus Relief Fund (CRF)	20-4532	0	42,162	0
	Other	20-4XXX	0	0	287,575
	Total Revenues from Federal Sources			229,899	379,591
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	29,530	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	57,273	98,055	68,655
Special Revenue Fund Revenues	Total Grants and Entitlements		678,226	1,017,766	1,097,736
All Fund Revenues	Total Revenues/Sources		9,226,582	11,435,809	12,777,551
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	29,530	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	57,273	98,055	68,655
	Total Revenues/Sources Net of Transfers		9,139,779	11,337,754	12,708,896

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,829,920	1,911,678	1,969,665
	Special Education-Instruction	11-2XX-100-XXX	515,357	603,700	626,240
	Basic Skills/Remedial-Instruction	11-230-100-XXX	76,493	91,890	96,812
	Bilingual Education-Instruction	11-240-100-XXX	20,358	20,900	23,800
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,378	40,000	41,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,491,735	3,393,682	3,344,427
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,062	14,470	14,885
	Undistributed Expenditures-Health Services	11-000-213-XXX	107,292	109,030	114,665
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	404,214	500,625	552,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	255,035	292,523	276,700
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	127,647	116,050	99,050
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	171,485	216,370	227,275
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	41,128	44,000	39,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	205,545	255,110	217,910
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	127,466	118,925	112,124
	Undistributed Expenditures-Central Services	11-000-251-XXX	154,073	176,380	181,750
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	446,031	593,893	647,960
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	631,948	737,000	817,800
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	894,764	868,815	962,100
	Total Undistributed Expenditures		6,072,425	7,436,873	7,608,246
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		8,532,931	10,105,061	10,365,983
Capital Outlay	Equipment	12-XXX-XXX-730	2,200	300,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,245	1,245	1,301,245
	Interest Deposit to Capital Reserve	10-604	0	90	90
	Total Capital Outlay		3,445	301,335	1,301,335
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	11,980	11,647	12,497
	General Fund Grand Total		8,548,356	10,418,043	11,679,815

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,072	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	14,730
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	240,091	321,116	316,031
	Support Services	20-218-200-XXX	205,164	317,059	301,864
	Total Preschool Education Aid	20-218-XXX-XXX	445,255	638,175	617,895
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	445,255	638,175	617,895
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	95,916	114,523	79,232
	Title II	20-XXX-XXX-XXX	10,341	15,952	10,895
	Title IV	20-XXX-XXX-XXX	8,985	11,763	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,605	99,262	79,409
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	19,052	80,105	0
	Other	20-XXX-XXX-XXX	0	0	287,575
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	15,824	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	42,162	0
	Total Federal Projects	20-XXX-XXX-XXX	229,899	379,591	465,111
Special Revenue Fund Expenses	Total Special Revenue Funds		678,226	1,017,766	1,097,736
All Fund Expenses	Total Expenditures/Appropriations		9,226,582	11,435,809	12,777,551
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	29,530	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	57,273	98,055	68,655
	Total Expenditures Net of Transfers		9,139,779	11,337,754	12,708,896

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	928,978	1,674,000	1,374,090	74,180
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	317,197	317,197	197,217	17,237
	Legal Reserve	340,315	401,531	98,874	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	280,432	319,196	319,196	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,027	\$17,311	\$17,907	\$18,720	\$19,461
Total Classroom Instruction	\$9,818	\$9,925	\$9,909	\$10,271	\$10,859
Classroom-Salaries and Benefits	\$9,429	\$9,501	\$9,346	\$9,633	\$10,229
Classroom-General Supplies and Textbooks	\$240	\$225	\$345	\$409	\$415
Classroom-Purchased Services	\$149	\$200	\$217	\$228	\$216
Total Support Services	\$4,595	\$4,014	\$4,294	\$4,532	\$4,620
Support Services-Salaries and Benefits	\$1,514	\$1,490	\$1,568	\$1,617	\$1,595
Total Administrative Costs	\$1,817	\$1,781	\$1,734	\$1,871	\$1,766
Administration Salaries and Benefits	\$1,443	\$1,421	\$1,302	\$1,342	\$1,286
Total Operations and Maintenance of Plant	\$1,488	\$1,505	\$1,822	\$1,893	\$2,055
Operations and Maintenance-Salaries and Benefits	\$774	\$742	\$840	\$866	\$829
Board Contribution to Food Services	\$196	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$101	\$71	\$135	\$139	\$146
Total Equipment Costs	\$156	\$7	\$826	\$862	\$0
Legal Costs	\$57	\$70	\$55	\$57	\$59
Employee Benefits as a percentage of salaries*	28.89%	29.00%	29.03%	27.49%	29.30%

*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 2020-21 revised appropriations and the 2021-22 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 - Erate through Educational Consortium	0
	Power/Utilities - Alliance for Competitive Energy Services (ACES)	0
	Supplies - Educational Data Services, Middlesex Regional Education Services Commission, Hunterdon County Cooperative, E.S.C.N.J Cooperative	0
Recycling	Borough of Moonachie	0
Social Worker/Psychologist	South Bergen Jointure Commission	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 Services Agreement for Technicians and Technical Support	0
Transportation Services, including Fuel	South Bergen Jointure Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Moonachie Borough	(A) General Fund School Levy	9,168,049
	(D) Total School Levy	9,168,049
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	865,038,528
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,010,861,617
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0598
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0598
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9070
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9070

Employee Contract List for District

Name	Category	Measure
Dana Genatt	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum
	Base Annual Salary Amount	\$82,400
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$1,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,016
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,923
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon separation 1/260 of salary per day of unused days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	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	\$138,000
	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	06/30/24
	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
James Knipper	Total Allowances Amount	\$10,420
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,016
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,270
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement 1/260th per day to max \$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	Board Secretary
	Base Annual Salary Amount	\$108,735
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$3,240
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,016
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,481
	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