

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	255.0	256.0	256.0
On Roll Special Ed Full-Time	34.0	23.0	33.0
On Roll Subtotal	289.0	279.0	289.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	77.0	78.0	95.5
Sent to Other Districts Special Ed	17.0	27.5	25.0
Received	4.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,222,979	7,456,695	7,938,815
	Total Tuition	10-1300	6,320	4,800	4,800
	Unrestricted Miscellaneous Revenues	10-1XXX	234,097	197,598	199,098
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		7,463,396	7,660,593	8,144,213
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	14,912	47,149	47,149
	Extraordinary Aid	10-3131	67,878	66,000	66,000
	Categorical Special Education Aid	10-3132	211,923	211,923	211,923
	Equalization Aid	10-3176	0	0	49,678
	Categorical Security Aid	10-3177	22,406	36,988	36,988
	PARCC Readiness Aid	10-3181	3,320	0	0
	Per Pupil Growth Aid	10-3182	3,320	0	0
	Professional Learning Community Aid	10-3183	3,320	0	0
	Host District Support Aid	10-3184	246	0	0
	Other State Aids	10-3XXX	1,526	0	0
	Total Revenues from State Sources		328,851	362,060	411,738
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	250,000	287,955
	Adjustment for Prior Year Encumbrances		0	12,674	0
	Actual Revenues (Over)/Under Expenditures		-270,008	0	0
General Fund Revenues	Total Operating Budget		7,522,239	8,285,327	8,843,906
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,000	1,000	0
	Total Revenues from Local Sources	20-1XXX	2,000	1,000	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	59,009	59,352	59,000
	Title II	20-4451-4455	20,531	20,025	20,000
	Title III	20-4491-4494	9,841	10,531	10,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	70,079	72,266	72,200
	Total Revenues from Federal Sources		159,460	162,174	161,700
Special Revenue Fund Revenues	Total Grants and Entitlements		161,460	163,174	161,700

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	640,595	625,795	605,795
	Total Revenues from Local Sources		640,595	625,795	605,795
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		640,595	625,795	605,795
Debt Service Fund Revenues	Total Repayment of Debt		640,595	625,795	605,795
All Fund Revenues	Total Revenues/Sources		8,324,294	9,074,296	9,611,401
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,324,294	9,074,296	9,611,401

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,706,729	1,749,273	1,781,880
	Special Education-Instruction	11-2XX-100-XXX	282,760	294,270	307,556
	Basic Skills/Remedial-Instruction	11-230-100-XXX	101,028	83,494	89,169
	Bilingual Education-Instruction	11-240-100-XXX	99,686	78,329	80,320
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	83,343	78,500	79,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	14,000	14,000
	Summer School	11-422-XXX-XXX	15,205	0	0
	Community Services Programs/Operations	11-800-330-XXX	4,289	17,001	17,001
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,224,130	2,464,300	2,934,106
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,965	5,114	5,267
	Undistributed Expenditures-Health Services	11-000-213-XXX	75,287	81,593	90,885
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	74,055	145,881	148,112
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	97,553	136,680	140,782
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	289,989	264,362	264,362
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	101,129	127,279	131,097
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	98	76,585	77,110
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,243	5,595	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	180,087	174,134	175,925
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	75,654	75,635	72,006
	Undistributed Expenditures-Central Services	11-000-251-XXX	72,433	72,318	74,319
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	611,030	627,710	626,763
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	371,133	419,842	457,867
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	985,829	1,200,930	1,176,624
	Undistributed Expenditures-Food Services	11-000-310-930	22,422	14,348	12,834
	Total Undistributed Expenditures		5,190,037	5,892,306	6,393,059
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		7,483,077	8,208,173	8,763,485

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	39,162	18,956	18,956
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		39,162	19,456	19,456
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	57,698	60,965
	General Fund Grand Total		7,522,239	8,285,327	8,843,906
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	1,000	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	59,009	59,352	59,000
	Title II	20-XXX-XXX-XXX	20,531	20,025	20,000
	Title III	20-XXX-XXX-XXX	9,841	10,531	10,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	70,079	72,266	72,200
	Total Federal Projects	20-XXX-XXX-XXX	159,460	162,174	161,700
Special Revenue Fund Expenses	Total Special Revenue Funds		161,460	163,174	161,700
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	640,595	625,795	605,795
	Total Debt Service Funds		640,595	625,795	605,795
All Fund Expenses	Total Expenditures/Appropriations		8,324,294	9,074,296	9,611,401
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,324,294	9,074,296	9,611,401

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	200,000	300,000	300,500	301,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	242,324	342,324	343,324	344,324
	Legal Reserve	279,842	487,652	284,551	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	433,086	300,303	253,404	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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	\$16,924	\$16,690	\$18,709	\$19,286	\$18,778
Total Classroom Instruction	\$9,774	\$9,864	\$10,539	\$10,751	\$10,530
Classroom-Salaries and Benefits	\$8,878	\$8,976	\$9,504	\$9,650	\$9,536
Classroom-General Supplies and Textbooks	\$272	\$256	\$254	\$326	\$300
Classroom-Purchased Services	\$623	\$633	\$782	\$776	\$694
Total Support Services	\$2,678	\$2,533	\$3,517	\$3,730	\$3,662
Support Services-Salaries and Benefits	\$1,319	\$1,243	\$2,191	\$2,361	\$2,341
Total Administrative Costs	\$1,432	\$1,400	\$1,455	\$1,512	\$1,450
Administration Salaries and Benefits	\$1,037	\$1,074	\$1,176	\$1,207	\$1,172
Total Operations and Maintenance of Plant	\$2,698	\$2,459	\$2,670	\$2,749	\$2,616
Operations and Maintenance-Salaries and Benefits	\$1,674	\$1,433	\$1,613	\$1,659	\$1,539
Board Contribution to Food Services	\$13	\$77	\$50	\$52	\$45
Total Extracurricular Costs	\$323	\$337	\$393	\$405	\$392
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$161	\$48	\$18	\$18	\$17
Employee Benefits as a percentage of salaries*	37.17%	35.14%	40.83%	40.08%	38.12%

\*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	South Bergen Jointure Commission	192,596	Classroom rental
	Valley National Bank	6,502	Interest on accounts



Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared services agreement with the Hasbrouck Heights Board of Ed for Business Administrator and business office support	0
Food Services	Hackensack Board of Education	0
Special Education Services	South Bergen Jointure Commission - rental of special education classrooms	0
	South Bergen Jointure Commission - child study team members - supervisor, psychologist and LDTC	0
Staffing - Other	South Bergen Jointure Commission - dance/theater teacher	0
	South Bergen Jointure Commission - music teacher	0
Technology Services	Shared services agreement with the Hasbrouck Heights Board of Ed for technology coordinator	0

Estimated Tax Rates

Municipality	Category	Amount
South Hackensack Twp	(A) General Fund School Levy	7,697,755
	(D) Total School Levy	8,313,551
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	616,437,300
	(H) Estimated Equalized Valuation (as of 10/01/18)	653,905,513
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.2487
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.3486
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.1772
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.2714

Employee Contract List for District

Name	Category	Measure
Gregorio Maceri	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$158,765
	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	07/01/17
	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	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	15
	Description of Other Contracted Non-Working Days	Holiday Recesses
	Total Allowances Amount	\$5,340
	Total Bonuses Amount	\$23,656
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to \$15,000 for unused sick days upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout upon separation or retirement for days earned and not used
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
	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
Gregorio Maceri	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
Shared Services Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	03
	Shared District	2080
	Job Title Other District	Business Administrator
	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	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Total Allowances Amount	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	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
	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	Shared service with Hasbrouck Heights Bus Administrator
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported