

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	788.0	762.0	920.0
On Roll Special Ed Full-Time	88.0	103.0	166.0
On Roll Subtotal	876.0	865.0	1,086.0
In Private School Placements	6.0	5.0	0.0
Sent to Other Districts Regular	317.5	278.5	0.0
Sent to Other Districts Special Ed	56.0	56.0	0.0
Received	20.0	95.0	0.0
In State Facilities		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	19,150,517	19,437,775	20,076,775
	Total Tuition	10-1300	27,217	30,000	30,000
	Rents and Royalties	10-1910	86,540	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	59,499	56,300	44,165
	Interest Earned on Capital Reserve Funds	10-1XXX	2,789	50	50
	Total Revenues from Local Sources		19,326,562	19,524,125	20,150,990
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	299,736	299,736	299,736
	Extraordinary Aid	10-3131	310,748	150,000	264,136
	Categorical Special Education Aid	10-3132	1,040,076	1,040,076	1,040,076
	Equalization Aid	10-3176	2,630,888	2,901,349	2,834,063
	Categorical Security Aid	10-3177	319,475	319,475	319,475
	Other State Aids	10-3XXX	0	0	45,218
	Total Revenues from State Sources		4,600,923	4,710,636	4,802,704
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	25,124	0
	Total Revenues from Federal Sources		0	25,124	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	235,099	210,005
	Withdrawal from Capital Reserve for Local Share	10-307	388,000	0	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	388,000	0	0
	Adjustment for Prior Year Encumbrances		0	68,092	0
	Actual Revenues (Over)/Under Expenditures		-480,361	0	0
General Fund Revenues	Total Operating Budget		24,223,124	24,563,076	25,163,699
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	92,400	92,400	92,400
	Total Revenues from State Sources		92,400	92,400	92,400
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	268,269	234,839	199,613
	Title II	20-4451-4455	26,891	40,874	34,743
	Title III	20-4491-4494	13,203	6,739	5,728
	Title IV	20-4471-4474	15,109	14,655	12,457
	I.D.E.A. Part B (Handicapped)	20-4420-4429	257,205	253,309	215,313
	Total Revenues from Federal Sources		580,677	550,416	467,854

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		673,077	642,816	560,254
All Fund Revenues	Total Revenues/Sources		24,896,201	25,205,892	25,723,953
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		24,896,201	25,205,892	25,723,953

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	5,482,091	5,357,422	5,275,624
	Special Education-Instruction	11-2XX-100-XXX	643,535	758,354	975,083
	Basic Skills/Remedial-Instruction	11-230-100-XXX	92,112	92,970	93,416
	Bilingual Education-Instruction	11-240-100-XXX	315,613	267,184	202,413
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,825	19,176	21,720
	School-Sponsored Athletics-Instruction	11-402-100-XXX	14,332	20,683	21,001
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	8,000,041	8,216,374	9,070,193
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	52,489	62,795	73,850
	Undistributed Expenditures-Health Services	11-000-213-XXX	97,589	140,431	143,052
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	89,182	180,370	223,150
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	148,515	497,348	550,526
	Undistributed Expenditures-Guidance	11-000-218-XXX	101,263	111,180	113,854
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	668,419	676,891	604,818
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	252,722	141,934	186,201
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	102,354	190,321	53,093
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,867	21,800	23,900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	459,284	468,023	453,629
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	566,986	667,467	652,901
	Undistributed Expenditures-Central Services	11-000-251-XXX	236,518	271,166	352,316
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	137,690	137,550	142,652
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,607,772	1,425,546	1,509,111
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	816,443	711,343	677,247
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,424,787	2,865,354	2,746,755
	Total Undistributed Expenditures			15,777,921	16,785,893
General Fund Current Expenses	Total General Current Expense		22,343,429	23,301,682	24,166,505

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	92,645	158,800	194,448
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,611,167	1,076,360	758,701
	Increase In Capital Reserve	10-604	139,242	0	0
	Interest Deposit to Capital Reserve	10-604	2,789	50	50
	Total Capital Outlay		1,845,843	1,235,210	953,199
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	8,980	0	0
	Total Summer School	13-422-X00-XXX	8,980	0	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	8,980	0	0
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	24,872	26,184	43,995
	General Fund Grand Total		24,223,124	24,563,076	25,163,699
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	92,400	92,400	92,400
	Total Preschool Education Aid	20-218-XXX-XXX	92,400	92,400	92,400
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	92,400	92,400	92,400
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	268,269	234,839	199,613
	Title II	20-XXX-XXX-XXX	26,891	40,874	34,743
	Title III	20-XXX-XXX-XXX	13,203	6,739	5,728
	Title IV	20-XXX-XXX-XXX	15,109	14,655	12,457
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	257,205	253,309	215,313
	Total Federal Projects	20-XXX-XXX-XXX	580,677	550,416	467,854
Special Revenue Fund Expenses	Total Special Revenue Funds		673,077	642,816	560,254
All Fund Expenses	Total Expenditures/Appropriations		24,896,201	25,205,892	25,723,953
Expenses Net of Transfers	Total Expenditures Net of Transfers		24,896,201	25,205,892	25,723,953

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	500,326	254,357	186,285	186,335
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	258,624	182,448	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	631,661	752,556	699,905	489,900
	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	\$14,564	\$15,511	\$15,719	\$16,659	\$13,323
Total Classroom Instruction	\$8,924	\$9,476	\$8,941	\$9,786	\$7,795
Classroom-Salaries and Benefits	\$8,352	\$8,958	\$8,462	\$9,236	\$7,330
Classroom-General Supplies and Textbooks	\$327	\$289	\$284	\$336	\$225
Classroom-Purchased Services	\$245	\$229	\$195	\$214	\$240
Total Support Services	\$2,360	\$2,050	\$3,063	\$2,817	\$2,163
Support Services-Salaries and Benefits	\$1,970	\$1,430	\$2,330	\$2,007	\$1,503
Total Administrative Costs	\$1,564	\$1,882	\$1,648	\$2,076	\$1,717
Administration Salaries and Benefits	\$1,247	\$1,540	\$1,259	\$1,656	\$1,386
Total Operations and Maintenance of Plant	\$1,655	\$2,040	\$1,987	\$1,898	\$1,579
Operations and Maintenance-Salaries and Benefits	\$918	\$957	\$950	\$1,045	\$817
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$47	\$46	\$61	\$60	\$50
Total Equipment Costs	\$57	\$106	\$174	\$184	\$180
Legal Costs	\$28	\$33	\$56	\$94	\$51
Employee Benefits as a percentage of salaries*	26.47%	27.07%	33.01%	30.80%	29.40%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
100	Local Tax Levy and Banked Cap	20,715,702	Tax Levy and Banked Cap
140	Pre K Tuition	30,000	Tuition for Pre K
190	Tuition for Pre K	30,000	Tuition Pre K
300	Rental Income from South Bergen Jointure Commission	44,165	Classroom Rent
500	Security Grant	45,218	Security Grant
775	Title I	199,613	Budgeted 85% of amount from prior year
780	Title II	34,743	Budgeted 85% of amount from prior year
785	Title III	5,728	Budgeted 85% of Prior Year
790	Title IV	12,457	Budgeted 85% of prior year
805	IDEA Part B (Handicapped)	215,313	budgeted 85% of prior year

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Use of facilities for Boys' and Girls' Scouts and Borough Recreational facilities	0
Insurance Coverages and Benefits	NESBIG Members	0
Municipal/Public Works	Joint Bidding with Borough for paving, security and snow plowing	0
Nursing Services	Subcontract Nursing Services with Bayada Nursing	0
Purchasing	Member of Ed Data Purchasing Co-Op and Hunterdon County Ed Services Commission	0
Special Education Services	Purchase service with Ridgefield Park for CST and Guidance Services	0
	Purchase Services of Speech Therapist and Child Study Team Services from SBJC	0
Technology Services	BOE Tech staff maintains the Borough network and computer systems	0
Transportation Services, including Fuel	Joint Transportation Agreements with Ridgefield Park Public Schools and South Bergen Jointure Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Little Ferry Borough	(A) General Fund School Levy	20,076,775
	(D) Total School Levy	20,076,775
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,056,347,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,056,347,300
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.9006
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.9006
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.9006
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.9006

Employee Contract List for District

Name	Category	Measure
Frank R. Scarafile	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$183,678
	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	07/01/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$15,000
	Total Bonuses Amount	\$27,533
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$44,726
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 Per Day - 35 days carried forward
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Frank R. Scarafile	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
Lou Albanese	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Bldgs & Grounds
	Base Annual Salary Amount	\$91,553
	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	14
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Lou Albanese	Total Allowances Amount	\$1,700
	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	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	
Mark Horst	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$83,955
	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
Mark Horst	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	14
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$12,639
	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	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Mark Horst	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
Tina L. Trueba	Job Title	Business Administrator
	Job Title II	Board Secretary/HR
	Base Annual Salary Amount	\$136,500
	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	25
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,725
	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	\$25,500
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement - Max Allowed	

Employee Contract List for District

Name	Category	Measure
Tina L. Trueba	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days carried forward
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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