

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	256.0	262.0	266.0
On Roll Special Ed Full-Time	23.0	29.0	29.0
On Roll Subtotal	279.0	291.0	295.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	78.0	74.0	79.0
Sent to Other Districts Special Ed	27.5	22.5	26.5
Received	3.0	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	7,456,695	7,938,815	7,938,815
	Total Tuition	10-1300	4,800	4,800	4,800
	Unrestricted Miscellaneous Revenues	10-1XXX	0	199,098	219,097
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsds Only)	10-1XXX	278,160	0	0
	Total Revenues from Local Sources		7,739,655	8,144,213	8,164,212
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	47,149	47,149	47,149
	Extraordinary Aid	10-3131	134,050	66,000	66,000
	Categorical Special Education Aid	10-3132	211,923	211,923	211,923
	Equalization Aid	10-3176	0	49,678	206,196
	Categorical Security Aid	10-3177	36,988	36,988	36,988
	Other State Aids	10-3XXX	1,740	0	0
	Total Revenues from State Sources		431,850	411,738	568,256
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	287,955	116,292
	Withdrawal from Maintenance Reserve	10-310	0	0	150,000
	Adjustment for Prior Year Encumbrances		0	30,400	0
	Actual Revenues (Over)/Under Expenditures		46,192	0	0
General Fund Revenues	Total Operating Budget		8,217,697	8,874,306	8,998,760
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,000	0	0
	Total Revenues from Local Sources	20-1XXX	1,000	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	58,272	55,610	55,000
	Title II	20-4451-4455	20,025	19,193	19,200
	Title III	20-4491-4494	10,531	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	72,266	72,447	72,500
	Total Revenues from Federal Sources		161,094	147,250	146,700
Special Revenue Fund Revenues	Total Grants and Entitlements		162,094	147,250	146,700

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	625,795	605,795	595,795
	Total Revenues from Local Sources		625,795	605,795	595,795
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		625,795	605,795	595,795
Debt Service Fund Revenues	Total Repayment of Debt		625,795	605,795	595,795
All Fund Revenues	Total Revenues/Sources		9,005,586	9,627,351	9,741,255
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,005,586	9,627,351	9,741,255

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	1,722,125	1,782,760	1,932,329
	Special Education-Instruction	11-2XX-100-XXX	294,270	307,556	327,844
	Basic Skills/Remedial-Instruction	11-230-100-XXX	75,496	89,169	95,234
	Bilingual Education-Instruction	11-240-100-XXX	76,817	80,320	82,977
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	102,454	79,500	115,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	15,048	15,000
	Summer School	11-422-XXX-XXX	12,240	0	0
	Community Services Programs/Operations	11-800-330-XXX	6,720	1,853	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,755,146	2,888,053	2,815,967
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	5,114	5,267	5,898
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,332	90,885	97,950
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	131,806	148,112	155,128
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	110,837	140,782	141,360
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	247,191	264,362	264,362
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	127,279	131,097	168,373
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	74,934	77,110	79,774
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,951	6,500	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	180,233	180,616	183,431
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	77,876	72,178	78,006
	Undistributed Expenditures-Central Services	11-000-251-XXX	72,500	75,115	82,250
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	601,728	705,576	768,934
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	435,571	457,867	402,907
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	991,893	1,176,624	1,074,745
	Undistributed Expenditures-Food Services	11-000-310-930	11,228	12,834	15,000
	Total Undistributed Expenditures			5,908,619	6,432,978
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		8,198,741	8,790,184	8,909,969

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	3,701	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	18,956	18,956	18,956
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		18,956	23,157	19,456
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	60,965	69,335
	General Fund Grand Total		8,217,697	8,874,306	8,998,760
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,000	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	58,272	55,610	55,000
	Title II	20-XXX-XXX-XXX	20,025	19,193	19,200
	Title III	20-XXX-XXX-XXX	10,531	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	72,266	72,447	72,500
	Total Federal Projects	20-XXX-XXX-XXX	161,094	147,250	146,700
Special Revenue Fund Expenses	Total Special Revenue Funds		162,094	147,250	146,700
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	625,795	605,795	595,795
	Total Debt Service Funds		625,795	605,795	595,795
All Fund Expenses	Total Expenditures/Appropriations		9,005,586	9,627,351	9,741,255
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,005,586	9,627,351	9,741,255

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	300,000	300,000	300,500	301,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	342,324	342,324	413,114	264,114
	Legal Reserve	487,652	400,843	116,292	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	300,303	323,194	250,000	250,000
	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	\$16,690	\$17,292	\$18,778	\$18,966	\$19,554
Total Classroom Instruction	\$9,864	\$9,720	\$10,530	\$10,503	\$10,765
Classroom-Salaries and Benefits	\$8,976	\$8,734	\$9,536	\$9,509	\$9,630
Classroom-General Supplies and Textbooks	\$256	\$312	\$300	\$269	\$402
Classroom-Purchased Services	\$633	\$675	\$694	\$724	\$733
Total Support Services	\$2,533	\$3,208	\$3,662	\$3,656	\$3,756
Support Services-Salaries and Benefits	\$1,243	\$2,018	\$2,341	\$2,334	\$2,415
Total Administrative Costs	\$1,400	\$1,416	\$1,450	\$1,466	\$1,464
Administration Salaries and Benefits	\$1,074	\$1,096	\$1,172	\$1,169	\$1,142
Total Operations and Maintenance of Plant	\$2,459	\$2,447	\$2,616	\$2,892	\$2,977
Operations and Maintenance-Salaries and Benefits	\$1,433	\$1,474	\$1,539	\$1,568	\$1,351
Board Contribution to Food Services	\$77	\$39	\$45	\$45	\$52
Total Extracurricular Costs	\$337	\$430	\$392	\$396	\$540
Total Equipment Costs	\$0	\$0	\$0	\$13	\$0
Legal Costs	\$48	\$11	\$17	\$17	\$14
Employee Benefits as a percentage of salaries*	35.14%	33.47%	38.12%	38.21%	32.93%

*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
140	South Hackensack staff members	4,800	Tuition for staff members to attend SH schools
300	South Bergen Jointure	192,597	Classroom rental
	South Bergen Jointure	20,000	Tuition refund
	Valley National Bank	6,500	Interest on account

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 services	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 and music teachers	0
Technology Services	Shared services agreement the the Hasbrouck Heights Board of Ed for technology coordinator	0

Estimated Tax Rates

Municipality	Category	Amount
South Hackensack Twp	(A) General Fund School Levy	7,938,815
	(D) Total School Levy	8,539,609
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	649,485,400
	(H) Estimated Equalized Valuation (as of 10/01/19)	610,476,585
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2223
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3148
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.3004
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3988

Employee Contract List for District

Name	Category	Measure
Jason Chirichella	Job Title	Assistant Principal
	Job Title II	Curriculum
	Base Annual Salary Amount	\$135,000
	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	06/30/21
	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	15
	Description of Other Contracted Non-Working Days	Holiday recessess
	Total Allowances Amount	\$845
	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	\$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
Jason Chirichella	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	07/01/20
	End Date of Contract	06/30/21
	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 services with Hasbrouck Heights Bus. Administrator
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
TBD	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

Employee Contract List for District

Name	Category	Measure
TBD	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	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 recessess
	Total Allowances Amount	\$2,938
	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	\$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
	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
TBD	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