

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,082.0	1,060.0	1,085.0
On Roll Regular Shared-Time	4.0	5.0	3.0
On Roll Special Ed Full-Time	141.0	147.0	154.0
On Roll Special Ed Shared-Time	2.0		0.0
On Roll Subtotal	1,229.0	1,212.0	1,242.0
In Private School Placements	15.0	18.0	15.0
Sent to Other Districts Special Ed	25.0	22.0	22.0
Received	96.0	95.5	107.5

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	17,840,040	18,284,171	18,649,854
	Total Tuition	10-1300	1,831,952	1,661,856	1,780,963
	Unrestricted Miscellaneous Revenues	10-1XXX	270,415	228,825	260,600
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	500
	Interest Earned on Capital Reserve Funds	10-1XXX	708	3,000	3,600
	Total Revenues from Local Sources		19,943,115	20,177,852	20,695,517
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	118,852	118,852	118,852
	Extraordinary Aid	10-3131	311,101	175,000	175,000
	Categorical Special Education Aid	10-3132	662,355	725,253	823,437
	Equalization Aid	10-3176	79,500	79,500	79,500
	Categorical Security Aid	10-3177	22,479	22,479	22,479
	Total Revenues from State Sources		1,194,287	1,121,084	1,219,268
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	7,587	27,090	15,683
	Total Revenues from Federal Sources		7,587	27,090	15,683
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	273,642	349,627
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	30,000
	Withdrawal from Maintenance Reserve	10-310	0	200,000	0
	Transfers from Other Funds	10-5200	7,971	0	0
	Adjustment for Prior Year Encumbrances		0	56,472	0
	Actual Revenues (Over)/Under Expenditures		-263,059	0	0
General Fund Revenues	Total Operating Budget		20,889,901	21,856,140	22,310,095
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	8,171	19,291	0
	Total Revenues from Local Sources	20-1XXX	8,171	19,291	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	83,788	113,047	71,378
	Title II	20-4451-4455	14,559	33,013	13,011
	Title III	20-4491-4494	10,636	25,577	2,202
	Title IV	20-4471-4474	13,822	10,632	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	278,829	264,304	211,443
	Total Revenues from Federal Sources		401,634	446,573	306,034

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		409,805	465,864	306,034
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	723,955	966,515	966,361
	Total Revenues from Local Sources		723,955	966,515	966,361
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	35,285	53,755	53,939
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		759,240	1,020,270	1,020,300
	Actual Revenues (Over)/Under Expenditures		69,806	0	0
Debt Service Fund Revenues	Total Repayment of Debt		829,046	1,020,270	1,020,300
All Fund Revenues	Total Revenues/Sources		22,128,752	23,342,274	23,636,429
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		22,128,752	23,342,274	23,636,429

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	5,652,015	5,904,964	6,127,792
	Special Education-Instruction	11-2XX-100-XXX	1,385,077	1,331,333	1,550,094
	Basic Skills/Remedial-Instruction	11-230-100-XXX	69,277	72,757	77,736
	Bilingual Education-Instruction	11-240-100-XXX	54,065	63,265	64,765
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	103,272	130,391	129,909
	School-Sponsored Athletics-Instruction	11-402-100-XXX	307,363	342,841	353,055
	Before/After School Programs	11-421-XXX-XXX	117,535	98,300	112,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,358,979	3,391,916	3,402,606
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	5,830	6,650	3,650
	Undistributed Expenditures-Health Services	11-000-213-XXX	253,611	268,728	269,000
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	350,029	436,662	448,434
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	390,534	557,937	604,345
	Undistributed Expenditures-Guidance	11-000-218-XXX	254,810	252,375	260,256
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	451,511	467,601	479,164
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	119,123	160,393	172,852
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	194,589	194,493	197,506
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	882	2,000	5,850
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	584,474	558,811	601,710
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	948,987	973,358	1,001,069
	Undistributed Expenditures-Central Services	11-000-251-XXX	307,069	323,888	350,818
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	153,189	159,497	160,347
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,393,495	1,482,620	1,508,902
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	708,998	808,600	810,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,558,539	3,753,812	3,471,471
	Total Undistributed Expenditures			13,034,649	13,799,341
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	500
General Fund Current Expenses	Total General Current Expense		20,723,253	21,743,192	22,164,331

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	29,575	29,575	59,575
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	50,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	3,000	3,600
	Total Capital Outlay		79,575	32,575	63,175
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	87,073	80,373	82,589
	General Fund Grand Total		20,889,901	21,856,140	22,310,095
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,171	19,291	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	83,788	113,047	71,378
	Title II	20-XXX-XXX-XXX	14,559	33,013	13,011
	Title III	20-XXX-XXX-XXX	10,636	25,577	2,202
	Title IV	20-XXX-XXX-XXX	13,822	10,632	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	278,829	264,304	211,443
	Total Federal Projects	20-XXX-XXX-XXX	401,634	446,573	306,034
Special Revenue Fund Expenses	Total Special Revenue Funds		409,805	465,864	306,034
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	829,046	1,020,270	1,020,300
	Total Debt Service Funds		829,046	1,020,270	1,020,300
All Fund Expenses	Total Expenditures/Appropriations		22,128,752	23,342,274	23,636,429
Expenses Net of Transfers	Total Expenditures Net of Transfers		22,128,752	23,342,274	23,636,429

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	1,265,649	1,252,809	1,255,809	1,229,409
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	400,000	200,000	200,500
	Legal Reserve	0	0	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	713,978	802,541	528,899	179,272
	Repayment of Debt	69,806	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	\$12,876	\$13,820	\$14,498	\$14,576	\$14,471
Total Classroom Instruction	\$7,244	\$7,855	\$8,112	\$8,129	\$8,142
Classroom-Salaries and Benefits	\$6,973	\$7,613	\$7,888	\$7,870	\$7,870
Classroom-General Supplies and Textbooks	\$207	\$181	\$164	\$174	\$232
Classroom-Purchased Services	\$64	\$61	\$60	\$85	\$40
Total Support Services	\$2,043	\$2,089	\$2,363	\$2,402	\$2,363
Support Services-Salaries and Benefits	\$1,492	\$1,725	\$1,852	\$1,853	\$1,778
Total Administrative Costs	\$1,873	\$2,081	\$2,106	\$2,108	\$2,087
Administration Salaries and Benefits	\$1,592	\$1,789	\$1,775	\$1,776	\$1,726
Total Operations and Maintenance of Plant	\$1,323	\$1,369	\$1,425	\$1,446	\$1,406
Operations and Maintenance-Salaries and Benefits	\$901	\$893	\$876	\$876	\$854
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$384	\$415	\$478	\$478	\$462
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$37	\$43	\$41	\$42	\$40
Employee Benefits as a percentage of salaries*	27.79%	31.33%	32.45%	32.30%	28.53%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Member of SOBER and SAIF which allows the district to pool with other school districts in an effort to maintain/control insurance costs.	0
	Participate in the State Health Benefit Plan	0
Municipal/Public Works	Agreement with the Borough of Wood-Ridge to share services in the following areas: landscaping, snow removal, use of fuel pumps at no charge for gasoline, use of facilities for recreation programs, Purchase and use of school bus for recreation programs and use of district reverse 911 system for Borough emergency announcements.	0
Others	Agreement with ACES for natural gas and electric purchases	0
Purchasing	Membership in the Middlesex Regional Education Services Commission and Hunterdon County Educational Services Commission for co-op purchasing. Participate in State Contract Purchasing	0
	Agreement with Educational Data Services for bidding services with other school districts on the purchase of supplies and various services.	0
Special Education Services	Member in the South Bergen Jointure Commission which allows for the pooling of costs for speech, physical therapy, occupational therapy and transition counseling for special education students.	0
	Shared Service with Moonachie BOE for the CST services for both districts	0
Transportation Services, including Fuel	Member in the South Bergen Jointure Commission which allows for the pooling of transportation costs.	0

Estimated Tax Rates

Municipality	Category	Amount
Wood-Ridge Borough	(A) General Fund School Levy	18,467,012
	(D) Total School Levy	19,433,450
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,318,006,858
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,502,911,397
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4011
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4745
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2287
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2931

Employee Contract List for District

Name	Category	Measure
Dr. Scott Hughes	Job Title	Other
	Job Title II	District Tech Specialist
	Base Annual Salary Amount	\$119,185
	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	240
	Contracted Number of Annual Vacation Days	22
	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	12
	Description of Other Contracted Non-Working Days	School Holidays
	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	\$10,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	max upon retirement after 20 years of service
	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
Dr. Scott Hughes	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
Dr. Sue Duardo-Denobile	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$148,254
	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	25
	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	12
	Description of Other Contracted Non-Working Days	School Holidays

Employee Contract List for District

Name	Category	Measure
Dr. Sue Duardo-Denobile	Total Allowances Amount	\$5,500
	Total Bonuses Amount	\$5,040
	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	\$29,255
	Contractual Post-Employment Benefit Description of Payout of Sick days	max upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max upon separation or retirement
	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	
Jenine Murray	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$125,567
	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
Jenine Murray	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	25
	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	12
	Description of Other Contracted Non-Working Days	School Holidays
	Total Allowances Amount	\$5,000
	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	\$27,074
	Contractual Post-Employment Benefit Description of Payout of Sick days	max upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max upon separation or retirement
	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
Jenine Murray	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
Nicholas Cipriano	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$173,400
	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	07/01/18
	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	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	School Holidays
	Total Allowances Amount	\$21,800
	Total Bonuses Amount	\$20,791
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,673
Contractual Post-Employment Benefit Description of Payout of Sick days	max upon retirement	

Employee Contract List for District

Name	Category	Measure
Nicholas Cipriano	Contractual Post-Employment Benefit Description of Payout of Vacation days	max upon retirement or separation
	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