

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,215.0	1,183.0	1,220.0
On Roll Regular Shared-Time	1.0	1.0	0.0
On Roll Special Ed Full-Time	183.0	180.0	162.0
On Roll Special Ed Shared-Time	3.0		0.0
On Roll Subtotal	1,402.0	1,364.0	1,382.0
In Private School Placements	16.0	18.0	18.0
Sent to Other Districts Special Ed	13.0	10.5	14.0
Received	420.0	398.0	384.0

## 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	22,395,067	22,942,968	23,545,802
	Total Tuition	10-1300	5,956,990	5,835,573	5,637,835
	Unrestricted Miscellaneous Revenues	10-1XXX	277,357	250,000	210,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	60	60
	Interest Earned on Maintenance Reserve	10-1XXX	2,000	2,400	2,400
	Interest Earned on Capital Reserve Funds	10-1XXX	11,649	10,000	10,000
	Total Revenues from Local Sources		28,643,088	29,041,001	29,406,097
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	272,216	272,216	272,216
	Extraordinary Aid	10-3131	214,197	75,000	75,000
	Categorical Special Education Aid	10-3132	527,552	572,082	783,459
	Categorical Security Aid	10-3177	77,671	77,671	77,671
	Other State Aids	10-3XXX	3,834	0	0
	Total Revenues from State Sources		1,095,470	996,969	1,208,346
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,211,461	1,396,289
	Withdrawal from Capital Reserve for Local Share	10-307	207,000	0	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,446,350	720,200
	Withdrawal from Maintenance Reserve	10-310	209,850	0	0
	Withdrawal from Emergency Reserve for Excess of Statutory Balance	10-312	49,975	0	0
	Adjustment for Prior Year Encumbrances		0	158,349	0
	Actual Revenues (Over)/Under Expenditures		-186,851	0	0
General Fund Revenues	Total Operating Budget		30,018,532	32,854,130	32,730,932
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	900,000	900,000
	Scholarship Fund Revenue	20-1770	0	10,000	10,000
	Total Revenues from Local Sources	20-1XXX	0	910,000	910,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	77,443	78,299	78,299
	Title III	20-4491-4494	0	1,377	1,377
	I.D.E.A. Part B (Handicapped)	20-4420-4429	235,410	252,530	252,530
	CARES Act Education Stabilization Fund	20-4530	17,732	53,845	0
	Coronavirus Relief Fund (CRF)	20-4532	0	25,865	0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534		0	181,039
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		330,585	411,916	583,245
Special Revenue Fund Revenues	Total Grants and Entitlements		330,585	1,321,916	1,493,245
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,428,668	1,433,137	1,436,671
	Total Revenues from Local Sources		1,428,668	1,433,137	1,436,671
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	120,207	118,363	121,304
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,548,875	1,551,500	1,557,975
Debt Service Fund Revenues	Total Repayment of Debt		1,548,875	1,551,500	1,557,975
All Fund Revenues	Total Revenues/Sources		31,897,992	35,727,546	35,782,152
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		31,897,992	35,727,546	35,782,152

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	11,050,208	11,241,558	11,251,934
	Special Education-Instruction	11-2XX-100-XXX	1,113,084	1,177,453	1,186,735
	Basic Skills/Remedial-Instruction	11-230-100-XXX	48,974	52,657	55,779
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	400,444	515,927	500,958
	School-Sponsored Athletics-Instruction	11-402-100-XXX	944,132	1,017,247	1,023,107
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,818,857	2,912,190	2,786,214
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	65,449	65,949	66,449
	Undistributed Expenditures-Health Services	11-000-213-XXX	118,223	154,399	161,870
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	137,238	194,520	267,800
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	305,100	399,099	374,520
	Undistributed Expenditures-Guidance	11-000-218-XXX	777,779	1,060,159	1,136,425
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	810,429	688,687	686,176
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	282,960	304,080	247,443
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	587,982	528,043	545,613
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	24,241	61,550	68,400
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	552,682	669,365	655,348
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	714,694	712,657	730,840
	Undistributed Expenditures-Central Services	11-000-251-XXX	486,935	482,952	496,623
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,745,121	2,657,305	2,789,942
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,290,533	1,622,730	1,605,952
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,820,314	4,253,318	4,298,324
	Undistributed Expenditures-Food Services	11-000-310-930	10,886	10,000	10,000
	Total Undistributed Expenditures		14,549,423	16,777,003	16,927,939
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,400
Interest Earned on Current Expense Emergency Res		10-607	0	60	60
General Fund Current Expenses	Total General Current Expense		28,106,265	30,784,305	30,948,912

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	138,180	606,515	1,026,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	62,592	1,453,310	746,020
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	188,867	0	0
	Increase In Capital Reserve	10-604	1,522,628	0	0
	Interest Deposit to Capital Reserve	10-604	0	10,000	10,000
	Total Capital Outlay			1,912,267	2,069,825
General Fund Expenses and Transfers	General Fund Grand Total		30,018,532	32,854,130	32,730,932
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	900,000	900,000
	Scholarship Fund	20-476-XXX-XXX	0	10,000	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	77,443	78,299	78,299
	Title III	20-XXX-XXX-XXX	0	1,377	1,377
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	235,410	252,530	252,530
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	17,732	53,845	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	25,865	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	181,039
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	330,585	411,916	583,245
Special Revenue Fund Expenses	Total Special Revenue Funds		330,585	1,321,916	1,493,245
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,548,875	1,551,500	1,557,975
	Total Debt Service Funds		1,548,875	1,551,500	1,557,975
All Fund Expenses	Total Expenditures/Appropriations		31,897,992	35,727,546	35,782,152
Expenses Net of Transfers	Total Expenditures Net of Transfers		31,897,992	35,727,546	35,782,152

**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	861,039	2,176,667	1,740,317	1,030,117
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	753,279	543,429	545,829	548,229
	Legal Reserve	2,342,238	2,607,750	1,396,289	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	249,550	199,575	199,635	199,695
	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	885,403	712,874	653,374	653,374
	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	\$17,861	\$17,841	\$19,279	\$19,250	\$19,214
Total Classroom Instruction	\$10,427	\$10,419	\$11,208	\$11,099	\$10,984
Classroom-Salaries and Benefits	\$9,521	\$9,379	\$10,262	\$10,238	\$10,264
Classroom-General Supplies and Textbooks	\$375	\$407	\$532	\$447	\$461
Classroom-Purchased Services	\$530	\$633	\$413	\$415	\$259
Total Support Services	\$2,663	\$2,649	\$3,018	\$3,035	\$3,072
Support Services-Salaries and Benefits	\$2,326	\$2,366	\$2,633	\$2,623	\$2,641
Total Administrative Costs	\$1,589	\$1,481	\$1,599	\$1,615	\$1,612
Administration Salaries and Benefits	\$1,272	\$1,261	\$1,302	\$1,299	\$1,320
Total Operations and Maintenance of Plant	\$2,043	\$2,125	\$2,110	\$2,142	\$2,203
Operations and Maintenance-Salaries and Benefits	\$962	\$913	\$1,013	\$1,011	\$975
Board Contribution to Food Services	\$5	\$8	\$7	\$7	\$7
Total Extracurricular Costs	\$1,089	\$1,118	\$1,294	\$1,310	\$1,293
Total Equipment Costs	\$182	\$99	\$335	\$445	\$742
Legal Costs	\$55	\$58	\$110	\$110	\$109
Employee Benefits as a percentage of salaries*	23.13%	22.19%	24.00%	23.56%	23.35%

\*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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
140	Parents	165,440	Parents pay tuition for nonresident students
150	HoHoKus Board of Education	3,953,355	Per agreement for receiving students
	Saddle River Board of Education	1,519,040	Per agreement for receiving students
300	Valley Bank	100,000	Interest Income
	Various	5,000	Rental of building
	Misc. Revenue	5,000	Various Sources
	Parents	100,000	Technology Fees

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Shared services with QUAD districts (Allendale, Upper Saddle River, Saddle River and Ho-Ho-Kus - shared curriculum Director and Coordinator	0
Insurance Coverages and Benefits	NESBIG (Insurance Consortium) for Worker's Compensation and Commercial Insurance	0
Municipal/Public Works	Borough of Allendale - purchase gas/diesel for all district buses and trucks	0
	Borough of Allendale - purchase rock salt during winter months	0
Purchasing	EDS (Ed Data Services, ESCNJ and HCESC (Education Service Commissions) purchase supplies and services (using low bid awards)	0
Transportation Services, including Fuel	Region 1 - CTSA for all public, non-public and special education routes	0

## Estimated Tax Rates

Municipality	Category	Amount
Allendale	(A) General Fund School Levy	9,594,155
	(D) Total School Levy	10,186,340
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,684,255,000
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,783,406,861
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5696
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6048
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5380
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5712
Upper Saddle River	(A) General Fund School Levy	13,650,230
	(D) Total School Levy	14,498,184
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,245,567,200
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,701,901,468
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6079
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6456
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5052
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5366

Employee Contract List for District

Name	Category	Measure
Jamie Atchison	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CEFM
	Base Annual Salary Amount	\$95,915
	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	240
	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	20
	Description of Other Contracted Non-Working Days	Holidays/Recess Days
	Total Allowances Amount	\$1,078
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$1,000
	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	\$7,993
	Contractual Post-Employment Benefit Description of Payout of Sick days	50 days deductible upon retirement \$100/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days x 1/240th salary
	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	