

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	134.0	130.0	141.0
On Roll Special Ed Full-Time	14.0	15.0	18.0
On Roll Subtotal	148.0	145.0	159.0
In Private School Placements	3.0	4.0	9.0
Sent to Other Districts Regular	181.0	163.0	208.0
Sent to Other Districts Special Ed	41.0	39.0	40.0
Received	20.0	12.0	10.0

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	8,804,922	8,981,020	9,160,640
	Total Tuition	10-1300	119,795	50,000	50,000
	Unrestricted Miscellaneous Revenues	10-1XXX	53,766	17,060	0
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	1,000
	Total Revenues from Local Sources			8,978,483	9,048,080
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	202,394	202,394	202,394
	Extraordinary Aid	10-3131	58,442	50,000	0
	Categorical Special Education Aid	10-3132	161,378	200,469	227,251
	Categorical Security Aid	10-3177	29,320	29,320	29,320
	Other State Aids	10-3XXX	1,980	0	0
	Total Revenues from State Sources			453,514	482,183
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	438,158	414,476
	Withdrawal from Capital Reserve for Local Share	10-307	0	120,000	350,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	100,000
	Other Financing Sources	10-5XXX	846	0	0
	Adjustment for Prior Year Encumbrances		0	541,042	0
	Actual Revenues (Over)/Under Expenditures			-724,875	0
General Fund Revenues	Total Operating Budget		8,707,968	10,629,463	10,537,081
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	31,778	0	0
	Total Revenues from Local Sources	20-1XXX	31,778	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	167,821	232,270	232,270
	Total Revenues from State Sources		167,821	232,270	232,270
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	34,370	34,149	29,027
	Title II	20-4451-4455	1,762	7,873	6,692
	Title IV	20-4471-4474	8,084	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	91,341	100,036	85,030
	Total Revenues from Federal Sources		135,557	152,058	129,249

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		335,156	384,328	361,519
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	224,690	267,825	353,108
	Total Revenues from Local Sources		224,690	267,825	353,108
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	115,750	117,594	202,281
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		340,440	385,419	555,389
Debt Service Fund Revenues	Total Repayment of Debt		340,440	385,419	555,389
All Fund Revenues	Total Revenues/Sources		9,383,564	11,399,210	11,453,989
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,383,564	11,399,210	11,453,989

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	1,472,466	1,336,657	1,601,363	
	Special Education-Instruction	11-2XX-100-XXX	118,976	142,488	284,844	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,062,801	4,892,810	4,638,086	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,464	17,872	0	
	Undistributed Expenditures-Health Services	11-000-213-XXX	78,177	73,343	75,518	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	123,692	225,614	186,997	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	139,554	226,628	0	
	Undistributed Expenditures-Guidance	11-000-218-XXX	687	5,567	5,679	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	209,701	298,529	256,690	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	331,353	346,436	317,867	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	158,113	191,300	205,288	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	311	1,000	1,020	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	119,212	91,946	117,563	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	36,793	27,514	30,814	
	Undistributed Expenditures-Central Services	11-000-251-XXX	144,255	142,867	153,740	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	280,215	466,731	546,769	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	416,436	731,402	641,800	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	941,392	1,286,907	1,081,191	
		Total Undistributed Expenditures		7,059,156	9,026,466	8,259,022
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	1,000
Interest Earned on Current Expense Emergency Res		10-607	0	0	1,000	
General Fund Current Expenses	Total General Current Expense		8,650,598	10,505,611	10,147,229	
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	35,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	57,370	123,852	353,852	
	Interest Deposit to Capital Reserve	10-604	0	0	1,000	
	Total Capital Outlay		57,370	123,852	389,852	
General Fund Expenses and Transfers	General Fund Grand Total		8,707,968	10,629,463	10,537,081	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	31,778	0	0	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	12,809	15,395	15,395
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	33,259	31,726	31,726
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	41,128	81,588	81,588
	Nonpublic Nursing Services	20-XXX-XXX-XXX	28,227	30,906	30,906
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,748	19,630	19,630
	Nonpublic Security Aid	20-XXX-XXX-XXX	43,650	53,025	53,025
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	167,821	232,270	232,270
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	34,370	34,149	29,027
	Title II	20-XXX-XXX-XXX	1,762	7,873	6,692
	Title IV	20-XXX-XXX-XXX	8,084	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	91,341	100,036	85,030
	Total Federal Projects	20-XXX-XXX-XXX	135,557	152,058	129,249
Special Revenue Fund Expenses	Total Special Revenue Funds		335,156	384,328	361,519
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	340,440	385,419	555,389
	Total Debt Service Funds		340,440	385,419	555,389
All Fund Expenses	Total Expenditures/Appropriations		9,383,564	11,399,210	11,453,989
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,383,564	11,399,210	11,453,989

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	573,253	819,860	699,860	350,860
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,000	100,000	100,000	101,000
	Legal Reserve	615,424	809,272	404,054	0
	Tuition Reserve	0	100,000	100,000	0
	Current Expense Emergency Reserve	100,000	100,000	100,000	101,000
	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	352,198	293,362	260,422	250,000
	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	\$26,298	\$29,488	\$30,755	\$33,665	\$30,600
Total Classroom Instruction	\$12,932	\$14,910	\$13,593	\$14,793	\$15,981
Classroom-Salaries and Benefits	\$12,286	\$14,067	\$13,116	\$14,122	\$14,637
Classroom-General Supplies and Textbooks	\$242	\$114	\$179	\$255	\$287
Classroom-Purchased Services	\$404	\$728	\$299	\$416	\$1,056
Total Support Services	\$8,640	\$9,669	\$11,600	\$12,716	\$8,268
Support Services-Salaries and Benefits	\$7,467	\$8,417	\$9,400	\$9,705	\$5,936
Total Administrative Costs	\$2,128	\$2,566	\$2,289	\$2,357	\$2,350
Administration Salaries and Benefits	\$1,412	\$1,704	\$1,561	\$1,686	\$1,601
Total Operations and Maintenance of Plant	\$2,551	\$2,343	\$3,273	\$3,798	\$3,983
Operations and Maintenance-Salaries and Benefits	\$1,398	\$1,393	\$1,653	\$1,780	\$1,936
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$30	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$220
Legal Costs	\$361	\$298	\$162	\$217	\$195
Employee Benefits as a percentage of salaries*	38.33%	35.16%	46.21%	48.19%	39.14%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Grounds/Athletic Field/Snow Plowing/Water/Recycling/Garbage/Parking Maintenance	0
	Liability Insurance for Parking Lot/AM/PM Traffic Oversight/Fire Safety Ed/School Resource Officer/Emergency Notification System/Security Camera Support	0
Professional Staff Development	Ramsey BOE for Professional Development	0
Purchasing	Ed Data/Middlesex ESC Coop/Hunterdon ESC Coop	0
Special Education Services	Region V LDTC/Behaviorist/ Paraprofessionals/Chapter 192/193 Services	0
Technology Services	Ramsey BOE for Technology Services	0
Transportation Services, including Fuel	Region V & South Bergen Jointure Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Saddle River Bor	(A) General Fund School Levy	9,070,830
	(D) Total School Levy	9,423,938
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,577,192,356
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,488,598,258
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.3520
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.3657
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.3645
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.3787

Employee Contract List for District

Name	Category	Measure
Dr. Gina Cinotti	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$152,794
	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	06/30/22
	Contracted Number of Annual Work Days	260
	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	18
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$4,700
	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	\$27,935
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout for sick days upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days upon retirement
	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
Dr. Gina Cinotti	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
Leslie Boes	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	School Psychologist
	Base Annual Salary Amount	\$114,444
	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	0
	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	18
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Leslie Boes	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	max payout for sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout for vacation days
	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
	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	
Victoria Hickey	Job Title	Vice Principal
	Job Title II	Facilities Director
	Base Annual Salary Amount	\$105,000
	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
Victoria Hickey	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	15
	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	18
	Description of Other Contracted Non-Working Days	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout of sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout of vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout of 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
Victoria Hickey	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