

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	306.0	305.0	305.0
On Roll Special Ed Full-Time	43.0	40.0	43.0
On Roll Subtotal	349.0	345.0	348.0
In Private School Placements	8.0	5.0	5.0
Sent to Other Districts Regular	76.5	90.5	90.5
Sent to Other Districts Special Ed	25.0	20.0	25.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,818,946	9,168,049	9,510,870
	Total Tuition	10-1300	52,274	0	0
	Rents and Royalties	10-1910	0	202,000	206,000
	Unrestricted Miscellaneous Revenues	10-1XXX	206,709	25,000	25,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	90	90
	Total Revenues from Local Sources			9,077,929	9,395,159
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	107,072	107,072	107,072
	Extraordinary Aid	10-3131	88,501	55,000	55,000
	Categorical Special Education Aid	10-3132	264,593	345,346	413,103
	Categorical Security Aid	10-3177	112,578	112,578	112,578
	Adjustment Aid	10-3178	16,590	16,590	16,590
	Other State Aids	10-3XXX	7,250	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
Total Revenues from State Sources			616,584	636,586	704,343
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	168,070	300,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,300,000	1,000,000
	Withdrawal from Maintenance Reserve	10-310	0	180,000	130,000
	Adjustment for Prior Year Encumbrances		0	128,595	0
	Actual Revenues (Over)/Under Expenditures		-878,799	0	0
General Fund Revenues	Total Operating Budget		8,815,714	11,808,410	11,876,323
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3,570	14,730	15,686
	Total Revenues from Local Sources	20-1XXX	3,570	14,730	15,686
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	540,120	549,240	559,720
	Total Revenues from State Sources		540,120	549,240	559,720

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	112,515	91,850	73,480
	Title II	20-4451-4455	15,156	10,997	8,798
	Title IV	20-4471-4474	10,152	11,639	9,311
	I.D.E.A. Part B (Handicapped)	20-4420-4429	99,262	105,671	84,537
	CARES Act Education Stabilization Fund	20-4530	47,458	0	0
	CARES-Digital Divide Grant	20-4531	15,824	0	0
	Coronavirus Relief Fund (CRF)	20-4532	67,162	0	0
	Other	20-4XXX	0	287,575	0
	Total Revenues from Federal Sources			367,529	507,732
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	98,055	68,655	69,965
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		2,376	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		100	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,011,750	1,140,357	821,497
All Fund Revenues	Total Revenues/Sources		9,827,464	12,948,767	12,697,820
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	98,055	68,655	69,965
	Total Revenues/Sources Net of Transfers		9,729,409	12,880,112	12,627,855

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,844,192	1,970,987	2,045,661
	Special Education-Instruction	11-2XX-100-XXX	553,529	626,240	641,845
	Basic Skills/Remedial-Instruction	11-230-100-XXX	82,176	96,812	106,495
	Bilingual Education-Instruction	11-240-100-XXX	20,826	23,800	35,045
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,452	39,643	42,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,761,467	3,371,044	3,449,529
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,465	14,885	15,110
	Undistributed Expenditures-Health Services	11-000-213-XXX	107,925	115,140	115,155
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	398,078	566,524	552,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	245,730	276,713	287,565
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	75,150	99,050	102,448
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	180,219	233,556	234,475
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,356	36,138	37,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	189,983	251,568	238,795
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	96,912	111,624	115,374
	Undistributed Expenditures-Central Services	11-000-251-XXX	150,099	183,606	189,553
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	448,986	657,483	594,918
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	668,868	818,025	966,952
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	863,737	962,100	1,077,207
	Undistributed Expenditures-Food Services	11-000-310-930	25,000	10,000	0
		Total Undistributed Expenditures		6,229,975	7,707,456
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		8,748,150	10,464,958	10,848,447
Capital Outlay	Equipment	12-XXX-XXX-730	38,361	17,120	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	17,556	1,301,245	1,001,245
	Interest Deposit to Capital Reserve	10-604	0	90	90
		Total Capital Outlay		55,917	1,318,455

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	11,647	24,997	26,541
	General Fund Grand Total		8,815,714	11,808,410	11,876,323
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	5,946	14,730	15,686
	Scholarship Fund	20-476-XXX-XXX	100	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	321,138	316,031	346,800
	Support Services	20-218-200-XXX	317,037	301,864	282,885
	Total Preschool Education Aid	20-218-XXX-XXX	638,175	617,895	629,685
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	638,175	617,895	629,685
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	112,515	91,850	73,480
	Title II	20-XXX-XXX-XXX	15,156	10,997	8,798
	Title IV	20-XXX-XXX-XXX	10,152	11,639	9,311
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	99,262	105,671	84,537
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	47,458	0	0
	Other	20-XXX-XXX-XXX	0	287,575	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	15,824	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	67,162	0	0
	Total Federal Projects	20-XXX-XXX-XXX	367,529	507,732	176,126
Special Revenue Fund Expenses	Total Special Revenue Funds		1,011,750	1,140,357	821,497
All Fund Expenses	Total Expenditures/Appropriations		9,827,464	12,948,767	12,697,820
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	98,055	68,655	69,965
	Total Expenditures Net of Transfers		9,729,409	12,880,112	12,627,855

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	319,196	456,434	387,238	387,238
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,674,000	2,372,924	1,073,014	73,104
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	317,197	317,197	137,217	7,237
	Legal Reserve	401,531	398,874	300,000	0
	Unemployment Fund	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 Special Revenue Fund	Student Activity Fund	19,661	17,285	17,285	17,285
	Scholarship Fund	981	881	881	881
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,311	\$16,824	\$19,461	\$19,898	\$20,207
Total Classroom Instruction	\$9,925	\$9,981	\$10,859	\$10,991	\$11,521
Classroom-Salaries and Benefits	\$9,501	\$9,473	\$10,229	\$10,349	\$10,954
Classroom-General Supplies and Textbooks	\$225	\$302	\$415	\$423	\$341
Classroom-Purchased Services	\$200	\$206	\$216	\$219	\$225
Total Support Services	\$4,014	\$3,696	\$4,620	\$4,725	\$4,664
Support Services-Salaries and Benefits	\$1,490	\$1,253	\$1,595	\$1,610	\$1,633
Total Administrative Costs	\$1,781	\$1,533	\$1,766	\$1,889	\$1,883
Administration Salaries and Benefits	\$1,421	\$1,221	\$1,286	\$1,301	\$1,340
Total Operations and Maintenance of Plant	\$1,505	\$1,462	\$2,055	\$2,107	\$1,971
Operations and Maintenance-Salaries and Benefits	\$742	\$759	\$829	\$838	\$1,082
Board Contribution to Food Services	\$0	\$72	\$0	\$29	\$0
Total Extracurricular Costs	\$71	\$65	\$146	\$142	\$153
Total Equipment Costs	\$7	\$110	\$0	\$50	\$0
Legal Costs	\$70	\$54	\$59	\$63	\$64
Employee Benefits as a percentage of salaries*	29.00%	29.51%	29.30%	29.32%	30.25%

*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 2021-22 revised appropriations and the 2022-23 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	School Alliance Insurance Fund (SAIF), South Bergen Workers' Compensation Fund (SOBER)	0
Municipal/Public Works	Borough of Moonachie - Garbage removal, snow plowing, groundskeeping	0
Professional Staff Development	South Bergen Jointure Commission - Professional Development Workshops	0
Purchasing	Telecommunications Savings - Erate through Educational Consortium	0
	Power/Utilities - Alliance for Competitive Energy Services (ACES)	0
	Supplies - Educational Data Services, Middlesex Regional Education Services Commission, Hunderton Cooperative	0
Recycling	Borough of Moonachie	0
Social Worker/Psychologist	South Bergen Jointure Commission	0
	Wood-Ridge Board of Education - Child Study Team	0
Special Education Services	South Bergen Jointure Commission	0
Technology Services	Bergen County Special Services/ Technical Schools Shared Services Agreement for Technicians and Technical support	0
Transportation Services, including Fuel	South Bergen Jointure Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Moonachie Borough	(A) General Fund School Levy	9,510,870
	(D) Total School Levy	9,510,870
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	893,783,492
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,036,670,245
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0641
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0641
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9174
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9174

Employee Contract List for District

Name	Category	Measure
Dana Genatt	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum
	Base Annual Salary Amount	\$85,037
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$1,200
	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	\$12,429
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement 1/260 of salary per day of unused days, max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation all unused vacation days paid at per diem of final annual 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	

Employee Contract List for District

Name	Category	Measure
Dana Genatt	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
James Knipper	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$140,760
	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	06/30/24
	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	6
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Holidays	

Employee Contract List for District

Name	Category	Measure
James Knipper	Total Allowances Amount	\$11,500
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement 1/260th per day to max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement 1/260th per day to max 25 days
	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	
Laurel Spadavecchia	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$112,215
	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
Laurel Spadavecchia	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$4,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,088
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,660
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement 1/260th per day to max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement 1/260th per day to max 25 days
	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
Laurel Spadavecchia	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