

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	267.0	267.0	270.0
On Roll Special Ed Full-Time	47.0	45.0	37.0
On Roll Subtotal	314.0	312.0	307.0
In Private School Placements	6.0	6.0	6.0
Sent to Other Districts Regular	80.5	89.0	99.0
Sent to Other Districts Special Ed	25.5	27.0	32.0
Received	2.0	2.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,344,749	7,857,751	8,325,950
Total Tuition	10-1300	76,646	50,000	30,000
Rents And Royalties	10-1910	0	0	104,397
Unrestricted Miscellaneous Revenues	10-1XXX	114,512	93,775	8,000
Interest Earned On Maintenance Reserve	10-1XXX	0	60	20
Interest Earned On Capital Reserve Funds	10-1XXX	0	65	65
Subtotal - Revenues From Local Sources		7,535,907	8,001,651	8,468,432
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	86,776	86,776	107,072
Extraordinary Aid	10-3131	24,702	13,099	20,000
Categorical Special Education Aid	10-3132	216,959	216,959	223,111
Categorical Security Aid	10-3177	73,184	73,184	112,578
Adjustment Aid	10-3178	16,590	16,590	16,590
Parcc Readiness Aid	10-3181	3,560	3,560	0
Per Pupil Growth Aid	10-3182	3,560	3,560	0
Professional Learning Community Aid	10-3183	4,030	4,030	0
Other State Aids	10-3XXX	3,480	0	0
Subtotal - Revenues From State Sources		432,841	417,758	479,351
Budgeted Fund Balance - Operating Budget	10-303	0	89,446	301,235
Withdrawal From Maint. Reserve	10-310	0	300,000	0
Adjustment For Prior Year Encumbrances		0	18,725	0
Actual Revenues (Over)/Under Expenditures		185,837	0	0
Total Operating Budget		8,154,585	8,827,580	9,249,018
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	93,660	92,767	74,213
Title II	20-4451-4455	6,502	12,180	9,744
Title III	20-4491-4494	0	2,000	0
Title IV	20-4471-4474	0	8,058	6,446
I.D.E.A. Part B (Handicapped)	20-4420-4429	92,484	95,187	75,951
Total Revenues From Federal Sources		192,646	210,192	166,354
Total Grants And Entitlements		192,646	210,192	166,354
Total Revenues/Sources		8,347,231	9,037,772	9,415,372
Total Revenues/Sources Net of Transfers		8,347,231	9,037,772	9,415,372

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,701,357	1,687,273	1,776,038
Special Education - Instruction	11-2XX-100-XXX	440,040	561,593	568,069
Basic Skills/Remedial - Instruction	11-230-100-XXX	107,481	116,079	130,241
Bilingual Education - Instruction	11-240-100-XXX	49,433	36,897	19,800
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,816	24,500	24,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,245,351	2,642,396	2,629,974
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,804	14,179	14,570
Undist. Expenditures - Health Services	11-000-213-XXX	106,111	102,062	107,105
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	381,021	383,231	433,768
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	3,905	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	302,398	289,510	274,704
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	124,687	170,092	163,545
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	184,418	194,326	238,781
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,874	11,288	26,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	210,669	202,037	192,656
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	123,180	109,308	116,230
Undist. Expend. - Central Services	11-000-251-XXX	190,188	148,683	133,250
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	452,651	572,732	519,248
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	528,249	560,089	756,682
Personal Services - Employee Benefits	11-XXX-XXX-2XX	925,805	960,689	1,077,027
Undistributed Expenditures-Food Services	11-000-310-930	29,932	35,341	45,500
Total Undistributed Expenditures		5,829,338	6,399,868	6,729,540
Interest Earned On Maintenance Reserve	10-606	0	60	20
Total General Current Expense		8,153,465	8,826,270	9,247,708
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,120	1,245	1,245
Interest Deposit To Capital Reserve	10-604	0	65	65
Total Capital Outlay		1,120	1,310	1,310
General Fund Grand Total		8,154,585	8,827,580	9,249,018
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	93,660	92,767	74,213
Title II	20-XXX-XXX-XXX	6,502	12,180	9,744
Title III	20-XXX-XXX-XXX	0	2,000	0
Title IV	20-XXX-XXX-XXX	0	8,058	6,446
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,484	95,187	75,951
Total Federal Projects	20-XXX-XXX-XXX	192,646	210,192	166,354
Total Special Revenue Funds		192,646	210,192	166,354
Total Expenditures/Appropriations		8,347,231	9,037,772	9,415,372
Total Expenditures Net of Transfers		8,347,231	9,037,772	9,415,372

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	289,376	304,556	278,182	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	428,978	428,978	429,043	429,108
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	317,197	317,197	17,257	17,277
Restricted for General Operating Budget	Legal Reserve	522,147	336,125	273,053	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,490	\$17,058	\$18,424	\$18,025	\$19,091
Total Classroom Instruction	\$9,667	\$9,397	\$9,554	\$9,866	\$10,579
Classroom-Salaries and Benefits	\$9,275	\$9,094	\$8,869	\$9,384	\$10,025
Classroom-General Supplies and Textbooks	\$244	\$196	\$569	\$336	\$392
Classroom-Purchased Services	\$148	\$107	\$117	\$145	\$163
Total Support Services	\$3,588	\$3,847	\$4,406	\$4,067	\$4,508
Support Services-Salaries and Benefits	\$1,165	\$1,230	\$1,739	\$1,391	\$1,664
Total Administrative Costs	\$1,861	\$1,971	\$1,913	\$1,794	\$1,793
Administration Salaries and Benefits	\$1,480	\$1,334	\$1,525	\$1,384	\$1,441
Total Operations and Maintenance of Plant	\$2,194	\$1,629	\$2,384	\$2,064	\$1,938
Operations and Maintenance-Salaries and Benefits	\$985	\$837	\$1,053	\$988	\$1,007
Board Contribution to Food Services	\$92	\$95	\$53	\$113	\$148
Total Extracurricular Costs	\$75	\$107	\$101	\$102	\$104
Total Equipment Costs	\$17	\$0	\$0	\$0	\$0
Legal Costs	\$49	\$95	\$46	\$48	\$49
Employee Benefits as a percentage of salaries*	29.22%	30.21%	36.08%	30.03%	32.44%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	South Bergen Jointure Commission - Payroll Services	0
Special Education Services	South Bergen Jointure Commission - OT/PT, Speech Therapy, Evaluations, Tuition	0
Social Worker/Psychologist	South Bergen Jointure Commission - Behaviorist	0
Social Worker/Psychologist	Wood-Ridge Board of Education - Child Study Team	0
Recycling	Borough of Moonachie	0
Banking	Bergen County Banking Consortium	0
Transportation Services, including Fuel	South Bergen Jointure Commission - Transportation	0
Purchasing	Telecommunications Savings - E-Rate through Educational Consortium	0
Purchasing	Power/Utilities - Alliance for Competitive Energy Services (ACES)	0
Purchasing	Supplies - Educational Data Services, Middlesex Regional Educational Services Commission	0
Municipal/Public Works	Borough of Moonachie - Garbage Removal, Snow Plowing, Field Mowing	0
Professional Staff Development	South Bergen Jointure Commission - Professional Development Workshops	0
Technology Services	Bergen County Special Services/Technical Schools	0
Insurance Coverages and Benefits	School Alliance Insurance Fund (SAIF), South Bergen Workers' Compensation Fund (SOBER)	0

ID=Moonachie Borough

Category	Amount
(A) General Fund School Levy	8,325,950
(D) Total School Levy	8,325,950
(B) Estimated Net Taxable Valuation (as of 10/01/17)	738,610,940
(H) Estimated Equalized Valuation (as of 10/01/17)	812,269,144
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1272
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1272
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0250
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0250

Name=James Knipper

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None
Base Annual Salary Amount	\$89,393
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	06/30/19
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	\$1,020
Total Bonuses Amount	\$0
Total Stipends Amount	\$5,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$118
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$3,000
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation 1/260 of salary per day of unused 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

Name=James Knipper

Category	Measure
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

Name=Jonathan Ponds

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$147,500
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	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	\$4,050
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	\$29,183
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement 1/260th per day to max \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon termination 1/260th per day to max 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for unused personal or family illness 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

Name=Jonathan Ponds

Category	Measure
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

Name=Laurel Spadavecchia

Category	Measure
Job Title	Business Administrator
Job Title II	None
Base Annual Salary Amount	\$97,613
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	06/30/19
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	\$1,250
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	\$13,875
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon termination 1/260th of salary per day not to exceed \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon termination 1/260th of salary for all unused vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for unused personal or family illness 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

Name=Laurel Spadavecchia

Category	Measure
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

Name=Rachel Tozzini

Category	Measure
Job Title	Secretary
Job Title II	None
Base Annual Salary Amount	\$80,959
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	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	\$50
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	\$19,665
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of salary per day, maximum \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th of salary per day for unused vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for unused 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

Name=Rachel Tozzini

Category	Measure
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