

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	305.0	322.0	335.0
On Roll Special Ed Full-Time	40.0	37.0	40.0
On Roll Subtotal	345.0	359.0	375.0
In Private School Placements	5.0	5.0	8.0
Sent to Other Districts Regular	90.5	83.0	90.5
Sent to Other Districts Special Ed	20.0	22.0	24.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,168,049	9,510,870	9,701,087
	Total Tuition	10-1300	35,741	0	0
	Rents and Royalties	10-1910	0	206,000	210,000
	Unrestricted Miscellaneous Revenues	10-1XXX	218,912	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			9,422,702	9,741,980
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	107,072	107,072	107,072
	Extraordinary Aid	10-3131	125,529	55,000	55,000
	Categorical Special Education Aid	10-3132	345,346	413,103	470,864
	Categorical Security Aid	10-3177	112,578	112,578	146,245
	Adjustment Aid	10-3178	16,590	16,590	16,590
	Other State Aids	10-3XXX	155,593	0	0
	Total Revenues from State Sources			862,708	704,343
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	29,111	0	0
	Total Revenues from Federal Sources		29,111	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	300,000	896,035
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,000,000	1,200,000
	Withdrawal from Maintenance Reserve	10-310	0	130,000	130,000
	Adjustment for Prior Year Encumbrances		0	40,661	0
	Actual Revenues (Over)/Under Expenditures		-502,793	0	0
General Fund Revenues	Total Operating Budget		9,811,728	11,916,984	12,958,003
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,008	15,686	13,993
	Other Revenue from Local Sources	20-1XXX	863	0	0
	Total Revenues from Local Sources	20-1XXX	5,871	15,686	13,993
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	617,895	559,720	622,146
	Other Restricted Entitlements	20-32XX	6,554	0	0
	Total Revenues from State Sources		624,449	559,720	622,146

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	91,850	73,480	68,700
	Title II	20-4451-4455	10,667	8,798	10,300
	Title III	20-4491-4494	1,400	0	0
	Title IV	20-4471-4474	9,286	9,311	8,000
	Arp-Idea Preschool	20-4409	1,555	0	0
	Arp-Idea Basic	20-4419	18,321	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	105,671	84,537	88,000
	CARES Act Education Stabilization Fund	20-4530	7,647	0	0
	CRRSA Act-ESSER II	20-4534	245,793	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	CRRSA Act-Mental Health Grant	20-4536	30,625	0	0
	Total Revenues from Federal Sources			547,815	176,126
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	68,655	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	69,965	44,439
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		4,768	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		100	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,251,658	821,497	855,578
All Fund Revenues	Total Revenues/Sources		11,063,386	12,738,481	13,813,581
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	68,655	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	69,965	44,439
	Total Revenues/Sources Net of Transfers		10,994,731	12,668,516	13,769,142

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,832,571	2,045,661	2,054,861
	Special Education-Instruction	11-2XX-100-XXX	582,568	641,845	664,137
	Basic Skills/Remedial-Instruction	11-230-100-XXX	58,166	106,495	88,368
	Bilingual Education-Instruction	11-240-100-XXX	23,602	35,045	80,155
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	37,202	42,700	43,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,666,859	3,449,529	3,853,504
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,620	15,110	14,620
	Undistributed Expenditures-Health Services	11-000-213-XXX	107,853	115,155	116,305
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	466,164	552,500	556,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	259,360	307,565	318,507
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	97,835	102,448	108,219
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	224,179	234,475	261,685
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,060	37,100	39,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	194,269	240,795	251,585
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	107,948	115,374	117,924
	Undistributed Expenditures-Central Services	11-000-251-XXX	162,997	189,553	196,156
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	472,859	597,579	727,720
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	757,085	982,952	1,108,327
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	757,966	1,077,207	1,127,800
	Undistributed Expenditures-Food Services	11-000-310-930	16,980	0	0
		Total Undistributed Expenditures		6,308,034	8,017,342
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		8,842,143	10,889,108	11,728,893
Capital Outlay	Equipment	12-XXX-XXX-730	17,119	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	927,474	1,001,245	1,201,245
	Interest Deposit to Capital Reserve	10-604	0	90	90
		Total Capital Outlay		944,593	1,001,335

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	24,992	26,541	27,775
	General Fund Grand Total		9,811,728	11,916,984	12,958,003
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	863	0	0
	Student Activity Fund	20-475-XXX-XXX	9,776	15,686	13,993
	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	384,686	346,800	278,748
	Support Services	20-218-200-XXX	301,864	282,885	387,837
	Total Preschool Education Aid	20-218-XXX-XXX	686,550	629,685	666,585
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	6,554	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	693,104	629,685	666,585
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	91,850	73,480	68,700
	Title II	20-XXX-XXX-XXX	10,667	8,798	10,300
	Title III	20-XXX-XXX-XXX	1,400	0	0
	Title IV	20-XXX-XXX-XXX	9,286	9,311	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	105,671	84,537	88,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	18,321	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,555	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	7,647	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	245,793	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	30,625	0	0
	Total Federal Projects	20-XXX-XXX-XXX	547,815	176,126	175,000
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,251,658	821,497
All Fund Expenses	Total Expenditures/Appropriations		11,063,386	12,738,481	13,813,581
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	68,655	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	69,965	44,439
	Total Expenditures Net of Transfers		10,994,731	12,668,516	13,769,142

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	456,434	617,912	617,912	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,372,924	2,372,924	1,373,014	173,104
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	317,197	317,197	187,217	57,237
	Legal Reserve	398,874	828,123	528,123	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	17,285	12,517	12,517	12,517
	Scholarship Fund	881	781	781	781
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,824	\$16,834	\$20,207	\$19,654	\$19,810
Total Classroom Instruction	\$9,981	\$9,695	\$11,521	\$11,166	\$10,828
Classroom-Salaries and Benefits	\$9,473	\$9,264	\$10,954	\$10,617	\$10,264
Classroom-General Supplies and Textbooks	\$302	\$180	\$341	\$331	\$422
Classroom-Purchased Services	\$206	\$251	\$225	\$218	\$142
Total Support Services	\$3,696	\$3,943	\$4,664	\$4,577	\$4,773
Support Services-Salaries and Benefits	\$1,253	\$1,358	\$1,633	\$1,582	\$1,827
Total Administrative Costs	\$1,533	\$1,538	\$1,883	\$1,830	\$1,826
Administration Salaries and Benefits	\$1,221	\$1,204	\$1,340	\$1,299	\$1,293
Total Operations and Maintenance of Plant	\$1,462	\$1,472	\$1,971	\$1,918	\$2,213
Operations and Maintenance-Salaries and Benefits	\$759	\$768	\$1,082	\$1,049	\$1,093
Board Contribution to Food Services	\$72	\$47	\$0	\$0	\$0
Total Extracurricular Costs	\$65	\$124	\$153	\$148	\$147
Total Equipment Costs	\$110	\$48	\$0	\$0	\$0
Legal Costs	\$54	\$53	\$64	\$62	\$80
Employee Benefits as a percentage of salaries*	29.51%	24.95%	30.25%	30.25%	31.50%

\*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 2022-23 revised appropriations and the 2023-24 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	0
	Supplies - Educational Data Services, Middlesex Regional Education Services Commission, Hunterdon Cooperative	0
Recycling	Borough of Moonachie	0
Social Worker/Psychologist	Wood-Ridge Board of Education - Child Study Team	0
Special Education Services	South Bergen Jointure Commission	0
Technology Services	Bergen County Special Services Shared Service Agreement for Technical staff	0
Transportation Services, including Fuel	South Bergen Jointure Commission	0



Estimated Tax Rates

Municipality	Category	Amount
Moonachie Borough	(A) General Fund School Levy	9,701,087
	(D) Total School Levy	9,701,087
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	966,167,406
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,069,226,010
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0041
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0041
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9073
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9073

Employee Contract List for District

Name	Category	Measure
Dana Genatt	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum
	Base Annual Salary Amount	\$90,000
	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	07/01/23
	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	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	\$13,725
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement 1/260th 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 to max allowable
	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	\$143,575
	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	None Reported
	Base Annual Salary Amount	\$115,581
	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	07/01/23
	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	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,800
	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