

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	322.0	322.0	335.0
On Roll Special Ed Full-Time	37.0	38.0	42.0
On Roll Subtotal	359.0	360.0	377.0
In Private School Placements	5.0	5.0	2.0
Sent to Other Districts Regular	83.0	82.0	83.0
Sent to Other Districts Special Ed	22.0	23.0	33.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	9,510,870	9,701,087	10,034,562
	Rents and Royalties	10-1910	0	210,000	214,200
	Unrestricted Miscellaneous Revenues	10-1XXX	325,397	25,000	50,000
	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		9,836,267	9,936,197	10,298,872
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	107,072	107,072	124,547
	Extraordinary Aid	10-3131	176,884	55,000	75,000
	Categorical Special Education Aid	10-3132	413,103	470,864	505,529
	Categorical Security Aid	10-3177	112,578	146,245	187,130
	Adjustment Aid	10-3178	16,590	16,590	16,590
	Maintenance of Equity Aid	10-3192	43,026	0	0
	Other State Aids	10-3XXX	61,896	0	0
	Total Revenues from State Sources		931,149	795,771	908,796
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	896,035	862,614
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,200,000	1,300,000
	Withdrawal from Maintenance Reserve	10-310	0	130,000	160,000
	Adjustment for Prior Year Encumbrances		0	434,381	0
	Actual Revenues (Over)/Under Expenditures		-1,167,116	0	0
General Fund Revenues	Total Operating Budget		9,600,300	13,392,384	13,530,282
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	12,742	13,993	13,221
	Other Revenue from Local Sources	20-1XXX	26,314	0	0
	Total Revenues from Local Sources	20-1XXX	39,056	13,993	13,221
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	559,720	622,146	626,960
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	7,952	0	0
	Total Revenues from State Sources		567,672	622,146	626,960

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	107,801	144,321	115,457
	Title II	20-4451-4455	9,458	22,054	17,643
	Title III	20-4491-4494	0	2,463	0
	Title IV	20-4471-4474	6,054	16,444	13,155
	IDEA Part B (Handicapped)	20-4420-4429	110,036	118,866	95,093
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	10,000	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	26,455	13,546	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	43,065	1,935	0
	ARP-ESSER	20-4540	570,806	88,258	0
	CRRSA Act-ESSER II	20-4534	41,782	0	0
	Other	20-4XXX	0	19,768	0
	CRRSA Act-Mental Health Grant	20-4536	14,375	0	0
	Total Revenues from Federal Sources		939,832	507,655	241,348
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	69,965	44,439	78,370
Special Revenue Fund Revenues	Total Grants and Entitlements		1,617,954	1,188,233	959,899
All Fund Revenues	Total Revenues/Sources		11,218,254	14,580,617	14,490,181
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	69,965	44,439	78,370
	Total Revenues/Sources Net of Transfers		11,148,289	14,536,178	14,411,811

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,932,186	2,054,401	2,104,069
	Special Education-Instruction	11-2XX-100-XXX	583,699	664,597	677,400
	Basic Skills/Remedial-Instruction	11-230-100-XXX	99,372	88,368	90,000
	Bilingual Education-Instruction	11-240-100-XXX	30,718	80,155	83,850
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,708	43,800	44,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,796,533	3,853,504	3,927,790
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,068	14,620	14,620
	Undistributed Expenditures-Health Services	11-000-213-XXX	111,954	120,305	110,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	474,203	556,000	566,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	273,549	321,082	339,594
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	98,575	105,219	125,072
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	186,945	261,737	269,841
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	21,015	39,200	39,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	200,722	287,433	248,100
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	119,127	120,924	126,338
	Undistributed Expenditures-Central Services	11-000-251-XXX	165,988	196,156	205,045
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	0	35,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	528,528	741,182	839,773
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	915,004	1,108,327	1,138,885
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	879,268	1,116,600	1,243,850
	Total Undistributed Expenditures		6,786,479	8,842,289	9,229,608
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		9,457,162	11,773,630	12,228,947
Capital Outlay	Equipment	12-XXX-XXX-730	106,852	11,539	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	9,745	1,579,350	1,301,245
	Interest Deposit to Capital Reserve	10-604	0	90	90
	Total Capital Outlay		116,597	1,590,979	1,301,335

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	26,541	27,775	0
	General Fund Grand Total		9,600,300	13,392,384	13,530,282
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	26,314	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	314,800	278,748	291,546
	Support Services	20-218-200-XXX	314,885	342,837	413,784
	Facility Acquisition and Construction Services	20-218-400-XXX	0	45,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	629,685	666,585	705,330
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	7,952	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	637,637	666,585	705,330
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	107,801	144,321	115,457
	Title II	20-XXX-XXX-XXX	9,458	22,054	17,643
	Title III	20-XXX-XXX-XXX	0	2,463	0
	Title IV	20-XXX-XXX-XXX	6,054	16,444	13,155
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	110,036	118,866	95,093
	Other	20-XXX-XXX-XXX	0	19,768	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	41,782	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	14,375	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	570,806	88,258	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	10,000	40,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	26,455	13,546	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	43,065	1,935	0
	Total Federal Projects	20-XXX-XXX-XXX	939,832	507,655	241,348
Special Revenue Fund Expenses	Total Special Revenue Funds		1,617,954	1,188,233	959,899
All Fund Expenses	Total Expenditures/Appropriations		11,218,254	14,580,617	14,490,181

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	69,965	44,439	78,370
	Total Expenditures Net of Transfers		11,148,289	14,536,178	14,411,811

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	617,912	789,686	421,774	259,160
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,372,924	2,574,546	1,374,636	74,726
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	317,197	317,197	187,217	27,237
	Legal Reserve	828,123	1,228,123	700,000	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	12,517	11,188	11,188	11,188
	Scholarship Fund	781	681	681	681
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,834	\$16,760	\$19,810	\$20,525	\$20,661
Total Classroom Instruction	\$9,695	\$9,657	\$10,828	\$11,158	\$10,964
Classroom-Salaries and Benefits	\$9,264	\$9,226	\$10,264	\$10,573	\$10,442
Classroom-General Supplies and Textbooks	\$180	\$235	\$422	\$437	\$380
Classroom-Purchased Services	\$251	\$196	\$142	\$147	\$142
Total Support Services	\$3,943	\$3,888	\$4,773	\$4,874	\$5,032
Support Services-Salaries and Benefits	\$1,358	\$1,381	\$1,827	\$2,112	\$2,703
Total Administrative Costs	\$1,538	\$1,549	\$1,826	\$1,995	\$1,992
Administration Salaries and Benefits	\$1,204	\$1,203	\$1,293	\$1,343	\$1,477
Total Operations and Maintenance of Plant	\$1,472	\$1,569	\$2,213	\$2,324	\$2,506
Operations and Maintenance-Salaries and Benefits	\$768	\$766	\$1,093	\$1,126	\$1,136
Board Contribution to Food Services	\$47	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$124	\$82	\$147	\$151	\$147
Total Equipment Costs	\$48	\$284	\$0	\$157	\$0
Legal Costs	\$53	\$37	\$80	\$83	\$66
Employee Benefits as a percentage of salaries*	24.95%	27.21%	31.50%	30.74%	32.47%

*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 2023-24 revised appropriations and the 2024-25 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, Class III SLEO Security Officer	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 County Cooperative Purchasing	0
Recycling	Borough of Moonachie	0
Social Worker/Psychologist	South Bergen Jointure Commission	0
Special Education Services	South Bergen Jointure Commission	0
Technology Services	Bergen County Special Services Shared Service Agreement for Technology Staff	0
Transportation Services, including Fuel	South Bergen Jointure Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Moonachie Borough	(A) General Fund School Levy	10,034,562
	(D) Total School Levy	10,034,562
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	1,067,434,503
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,258,985,287
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9401
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9401
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7970
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7970

Employee Contract List for District

Name	Category	Measure
Dana Genatt	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum
	Base Annual Salary Amount	\$89,289
	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	\$11,700
	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	\$8,605
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement 1/260th of salary per day of unused days, max \$15000
	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 of \$15,000
	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	\$160,000
	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	07/01/20
	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

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	\$20,000
	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

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