

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	102.0	102.0	120.0
On Roll Special Ed Full-Time	13.0	14.0	10.0
On Roll Subtotal	115.0	116.0	130.0
In Private School Placements	6.0	9.0	10.0
Sent to Other Districts Regular	153.0	145.0	165.0
Sent to Other Districts Special Ed	37.0	30.0	36.0
Received	13.0	12.0	10.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	9,530,730	9,814,891	10,035,028
	Total Tax Levy	10-121x	9,530,730	9,814,891	10,035,028
	Total Tuition	10-1300	251,674	50,000	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	247,274	120,000	140,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	16,829	1,000	1,000
	Total Revenues from Local Sources		10,046,507	9,986,891	10,277,028
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	202,394	202,394	188,076
	Extraordinary Aid	10-3131	263,931	0	50,000
	Categorical Special Education Aid	10-3132	292,675	319,977	360,587
	Categorical Security Aid	10-3177	29,320	29,320	36,129
	Other State Aids	10-3XXX	33,215	0	0
	Total Revenues from State Sources		821,535	551,691	634,792
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	704,227	450,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	650,000	450,000
	Withdrawal from Maintenance Reserve	10-310	0	15,000	75,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	143,686	100,000
	Adjustment for Prior Year Encumbrances		0	376,717	0
	Actual Revenues (Over)/Under Expenditures		-281,184	0	0
General Fund Revenues	Total Operating Budget		10,586,858	12,428,212	11,986,820
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	46,019	6,000	6,000
	Other Revenue from Local Sources	20-1XXX	26,687	0	0
	Total Revenues from Local Sources	20-1XXX	72,706	6,000	6,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	2,159	0	0
	Other Restricted Entitlements	20-32XX	214,276	264,374	211,500
	Total Revenues from State Sources		216,435	264,374	211,500

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	42,675	51,441	41,153
	Title II	20-4451-4455	7,880	9,615	7,692
	Title IV	20-4471-4474	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	110,822	222,523	178,018
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	6,575	0	0
	ARP-ESSER	20-4540	7,917	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	101,137	0	0
	Total Revenues from Federal Sources		287,006	293,579	234,863
Special Revenue Fund Revenues	Total Grants and Entitlements		561,208	563,953	452,363
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	24,782	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	345,813	322,026	348,984
	Total Revenues from Local Sources		345,813	322,026	348,984
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	178,146	178,661	179,779
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	24,783	0
	Total Local Repayment of Debt		548,741	525,470	528,763
	Actual Revenues (Over)/Under Expenditures		-24,783	0	0
Debt Service Fund Revenues	Total Repayment of Debt		523,958	525,470	528,763
All Fund Revenues	Total Revenues/Sources		11,672,024	13,517,635	12,967,946
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,672,024	13,517,635	12,967,946

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,636,636	1,767,687	1,712,394
	Special Education-Instruction	11-2XX-100-XXX	254,123	313,192	333,668
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,077,298	4,677,416	4,951,228
	Undistributed Expenditures-Health Services	11-000-213-XXX	85,203	94,243	98,913
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	337,155	616,771	536,490
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	150	0	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,775	1,383	2,120
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	361,381	329,517	292,230
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	331,302	275,816	197,730
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	123,571	128,644	100,253
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,872	26,810	30,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	267,647	203,065	188,775
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	35,279	40,719	38,260
	Undistributed Expenditures-Central Services	11-000-251-XXX	152,883	103,010	92,302
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	777,700	949,495	868,682
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	974,129	1,234,540	1,054,126
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	841,649	924,681	1,033,547
	Total Undistributed Expenditures		8,374,994	9,606,110	9,484,906
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		10,265,753	11,687,989	11,531,968
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	321,105	739,223	453,852
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		321,105	740,223	454,852
General Fund Expenses and Transfers	General Fund Grand Total		10,586,858	12,428,212	11,986,820
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	26,687	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	11,215	18,973	15,178
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	3,722	8,589	6,873
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	57,428	70,228	56,182
	Nonpublic Nursing Services	20-XXX-XXX-XXX	48,240	57,590	46,072
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	15,948	18,179	14,543
	Nonpublic Security Aid	20-XXX-XXX-XXX	77,723	90,815	72,652
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	2,159	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	216,435	264,374	211,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	42,675	51,441	41,153
	Title II	20-XXX-XXX-XXX	7,880	9,615	7,692
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	110,822	222,523	178,018
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	101,137	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	7,917	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	6,575	0	0
	Total Federal Projects	20-XXX-XXX-XXX	287,006	293,579	234,863
Special Revenue Fund Expenses	Total Special Revenue Funds		561,208	563,953	452,363
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	523,958	525,470	528,763
	Total Debt Service Funds		523,958	525,470	528,763
All Fund Expenses	Total Expenditures/Appropriations		11,672,024	13,517,635	12,967,946
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,672,024	13,517,635	12,967,946

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	895,978	824,555	250,000	250,000
	Repayment of Debt	0	24,783	0	0
Restricted for General Operating Budget	Capital Reserve	2,608,513	2,957,687	2,605,833	2,156,833
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,000	143,520	129,520	55,520
	Legal Reserve	876,818	876,818	450,000	0
	Unemployment Fund	33,586	37,360	37,360	37,360
	Tuition Reserve	366,186	243,686	100,000	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	193	15,132	15,132	15,132
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$43,747	\$44,754	\$41,165	\$49,785	\$42,505
Total Classroom Instruction	\$21,794	\$20,388	\$19,653	\$22,553	\$20,249
Classroom-Salaries and Benefits	\$18,995	\$17,225	\$16,457	\$18,776	\$16,432
Classroom-General Supplies and Textbooks	\$737	\$1,109	\$786	\$684	\$729
Classroom-Purchased Services	\$2,062	\$2,054	\$2,410	\$3,093	\$3,088
Total Support Services	\$13,117	\$12,569	\$11,637	\$14,561	\$11,570
Support Services-Salaries and Benefits	\$8,123	\$7,677	\$6,567	\$7,573	\$6,899
Total Administrative Costs	\$2,405	\$4,395	\$2,665	\$3,395	\$2,866
Administration Salaries and Benefits	\$1,056	\$1,998	\$1,387	\$1,650	\$1,492
Total Operations and Maintenance of Plant	\$6,430	\$7,402	\$7,189	\$9,253	\$7,819
Operations and Maintenance-Salaries and Benefits	\$3,045	\$3,012	\$3,792	\$4,343	\$4,143
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$1,383	\$0	\$0	\$0	\$0
Legal Costs	\$503	\$1,108	\$588	\$724	\$615
Employee Benefits as a percentage of salaries*	28.50%	31.84%	35.83%	32.59%	37.83%

*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 2024-25 revised appropriations and the 2025-26 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	NESBIG	0
Municipal/Public Works	Borough of Saddle River	0
Purchasing	Educational Data Services	0
Special Education Services	Region V	0
Transportation Services, including Fuel	Region I	0
	South Bergen Jointure Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Saddle River Bor	(A) General Fund School Levy	9,924,959
	(D) Total School Levy	10,134,349
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	2,576,530,556
	(H) Estimated Equalized Valuation (as of 10/01/24)	2,668,320,791
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.3852
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.3933
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3720
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3798

Employee Contract List for District

Name	Category	Measure
Edward Cebulski	Job Title	Other
	Job Title II	Head Custodian
	Base Annual Salary Amount	\$83,412
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	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	11
	Description of Other Contracted Non-Working Days	None Reported
Jennifer Macones	Job Title	Superintendent
	Job Title II	Superintendent/Principal
	Base Annual Salary Amount	\$173,000
	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	07/01/25
	End Date of Contract	06/30/26

Employee Contract List for District

Name	Category	Measure
Jennifer Macones	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	22
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$8,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,268
	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	Upon retirement.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon resignation/retirement once accumulated.
	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

Employee Contract List for District

Name	Category	Measure
Kaitlyn Lawler	Job Title	Business Administrator
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$122,044
	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	07/01/25
	End Date of Contract	06/30/26
	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	22
	Description of Other Contracted Non-Working Days	None Reported
Leslie Boel	Job Title	Psychologist
	Job Title II	CST Supervisor
	Base Annual Salary Amount	\$130,746
	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	07/01/25
	End Date of Contract	06/30/26

Employee Contract List for District

Name	Category	Measure
Leslie Boel	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	34
	Description of Other Contracted Non-Working Days	None Reported
Victoria Hickey	Job Title	Vice Principal
	Job Title II	Vice Principal
	Base Annual Salary Amount	\$137,638
	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	07/01/25
	End Date of Contract	06/30/26
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	21
	Description of Other Contracted Non-Working Days	None Reported