

05/19/2010

BERGEN - MOONACHIE BORO

ENROLLMENT CATEGORY	Advertised Enrollments		
	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	216	222	234
Pupils on Roll - Special Full-Time	61	51	54
Private School Placements	6	3	6
Pupils Sent to Other Districts-Reg Prog	90	85	93
Pupils Sent to Other Dists-Spec Ed Prog	23	22	21
Pupils Received	22	17	17

BERGEN - MOONACHIE BORO

Budget Category	Account	Advertised Revenues		
		2008-09 Actual	2009-10 Revised	2010-11 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		204,854	232,895
Budgeted Fund Bal - Deposit to Capital Reserve	10-303		150,000	
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,951,235	6,241,329	6,521,927
Tuition	10-1300	484,055	403,550	439,187
Interest Earned on Capital Reserve Funds	10-1XXX		500	3,600
Other Restricted Miscellaneous Revenues	10-1XXX	110,242		
Unrestricted Miscellaneous Revenues	10-1XXX		86,827	105,529
<b>SUBTOTAL</b>		<b>6,545,532</b>	<b>6,732,206</b>	<b>7,070,243</b>
Revenues from State Sources:				
Extraordinary Aid	10-3131	30,566	23,948	
Other State Aids	10-3XXX	4,088		
Categorical Special Education Aid	10-3132	195,898	197,427	197,427
Categorical Security Aid	10-3177	57,497	60,229	22,206
Adjustment Aid	10-3178	224,612	216,331	
Categorical Transportation Aid	10-3121	102,422	130,982	
<b>SUBTOTAL</b>		<b>615,083</b>	<b>628,917</b>	<b>219,633</b>
Adjustment for Prior Year Encumbrances			125,075	
Actual Revenues (Over)/Under Expenditures		-183,581		
<b>TOTAL OPERATING BUDGET</b>		<b>6,977,034</b>	<b>7,841,052</b>	<b>7,522,771</b>
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Federal Sources:				
Title I	20-4411-4416	47,620	84,943	102,247
Title II	20-4451-4455			10,592
Title III	20-4491-4494			1,947
I.D.E.A. Part B (Handicapped)	20-4420-4429	93,288	93,065	153,698
Other	20-4XXX	15,010	138,465	
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>155,918</b>	<b>316,473</b>	<b>268,484</b>
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		<b>155,918</b>	<b>316,473</b>	<b>268,484</b>
<b>REPAYMENT OF DEBT</b>				
Revenues from Local Sources:				
Local Tax Levy	40-1210	359,825	363,212	370,535
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>359,825</b>	<b>363,212</b>	<b>370,535</b>
<b>TOTAL LOCAL REPAYMENT OF DEBT</b>		<b>359,825</b>	<b>363,212</b>	<b>370,535</b>
<b>TOTAL REPAYMENT OF DEBT</b>		<b>359,825</b>	<b>363,212</b>	<b>370,535</b>
<b>TOTAL REVENUES/SOURCES</b>		<b>7,492,777</b>	<b>8,520,737</b>	<b>8,161,790</b>

BERGEN - MOONACHIE BORO

Budget Category	Account	Advertised Appropriations		
		2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,736,843	1,744,485	1,616,762
Special Education	11-2XX-100-XXX	440,891	437,099	423,354
Basic Skills/Remedial	11-230-100-XXX	57,074	138,457	96,705
Bilingual Education	11-240-100-XXX	37,169	42,269	42,894
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	20,570	25,095	34,724
Support Services:				
Tuition	11-000-100-XXX	1,616,339	1,774,042	1,758,173
Attendance and Social Work Services	11-000-211-XXX	11,311	11,813	12,261
Health Services	11-000-213-XXX	70,143	74,628	73,974
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	103,162	294,552	248,230
Child Study Teams	11-000-219-XXX	332,285	281,569	322,110
Improvement of Instructional Services	11-000-221-XXX	174,533	160,026	165,928
Educational Media Services - School Library	11-000-222-XXX	185,912	160,724	164,391
Instructional Staff Training Services	11-000-223-XXX	12,405	18,481	40,360
General Administration	11-000-230-XXX	169,408	217,283	168,749
School Administration	11-000-240-XXX	100,377	115,430	109,913
Central Svcs & Admin Info Technology	11-000-25X-XXX	130,556	143,596	133,388
Operation and Maintenance of Plant Services	11-000-26X-XXX	402,598	521,176	528,315
Student Transportation Services	11-000-270-XXX	298,730	404,608	326,012
Personal Services - Employee Benefits	11-XXX-XXX-2XX	905,762	1,089,641	1,222,275
Food Services	11-000-310-XXX	55,652	28,678	29,203
Total Support Services Expenditures		4,569,173	5,296,247	5,303,282
<b>TOTAL GENERAL CURRENT EXPENSE</b>		<b>6,861,720</b>	<b>7,683,652</b>	<b>7,517,721</b>
<b>CAPITAL EXPENDITURES</b>				
Deposit to Capital Reserve	10-604		150,000	
Interest Earned on Capital Reserve	10-604		500	3,600
Equipment	12-XXX-XXX-73X	108,139		
Facilities Acquisition and Construction Services	12-000-4XX-XXX	7,175	6,900	1,450
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>115,314</b>	<b>157,400</b>	<b>5,050</b>
<b>OPERATING BUDGET GRAND TOTAL</b>		<b>6,977,034</b>	<b>7,841,052</b>	<b>7,522,771</b>
<b>SPECIAL GRANTS AND ENTITLEMENTS</b>				
Title I	20-XXX-XXX-XXX	47,620	84,943	102,247

Federal Projects:				
Title II	20-XXX-XXX-XXX			10,592
Title III	20-XXX-XXX-XXX			1,947
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	93,288	93,065	153,698
Other Special Projects	20-XXX-XXX-XXX	15,010	138,465	
Total Federal Projects		155,918	316,473	268,484
TOTAL GRANTS AND ENTITLEMENTS		155,918	316,473	268,484
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	359,825	363,212	370,535
TOTAL REPAYMENT OF DEBT		359,825	363,212	370,535
Total Expenditures		7,492,777	8,520,737	8,161,790
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		7,492,777	8,520,737	8,161,790

BERGEN - MOONACHIE BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	431,057	404,088	254,088	250,000
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	54,685	206,672	357,172	360,772
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	344,559	433,661	228,807	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

BERGEN - MOONACHIE BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2010 - 2011				
	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	18893	17871	18913	20299	19005
Total Classroom Instruction	10237	10463	10712	11368	10345
Classroom-Salaries and Benefits	9711	9644	10403	10935	9952
Classroom-General Supplies and Textbooks	419	713	208	328	302
Classroom-Purchased Services and Other	107	107	101	105	91
Total Support Services	3848	3702	3875	4224	4195
Support Services-Salaries and Benefits	2260	2086	2196	2234	2253
Total Administrative Costs	1804	1763	1845	2111	1854
Administration-Salaries and Benefits	1316	1355	1447	1475	1516
Legal Costs	0	0	72	73	35
Total Operations and Maintenance of Plant	2683	1632	2114	2221	2189
Operations & Maintenance of Plant-Salary & Ben.	773	759	1143	1255	1270
Total Food Services Costs	213	201	103	105	101
Total Extracurricular Costs	96	97	120	122	167
Total Equipment Costs	239	391	0	0	0
Employee Benefits as a % of Salaries	30.5	30.5	33.3	33.0	38.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.

BERGEN - MOONACHIE BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
Total Unusual Revenues:		0	Total Unusual Appropriations:
			0

BERGEN - MOONACHIE BORO

Shared Services -- Description of Shared Services

Moonachie Board of Education utilizes the South Bergen Jointure Commission for transportation services, Child Study Team services, physical therapy, occupational therapy, speech therapy, evaluations, special education tuition and payroll services.

The Borough of Moonachie supplies garbage removal, recycling and snow plowing services. The Moonachie Board of Education allows the Borough of Moonachie use of the Robert L. Craig School for their summer recreation program, town recreation sports programs, after school activities and various special events during the year.

Educational Data Services bids out supplies and time and material skilled labor services.

Insurance services are through School Alliance Insurance Fund and South Bergen Worker's Compensation Fund.

Energy services are through ACES.

Telephone services are through ACT. E-Rate savings are utilized for telephone and internet related services.

BERGEN - MOONACHIE BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	6,521,927 (A)
Estimated Net Taxable Valuation (as of 10/01/2009 )	786,300,719 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	0.8294 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	6,892,462 (D)
Estimated Net Taxable Valuation (as of 10/01/2009 )	786,300,719 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	0.8766 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	6,521,927 (G)
Estimated Equalized Valuation (as of 10/01/2009 )	801,209,689 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.8140 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	6,892,462 (J)
Estimated Equalized Valuation (as of 10/01/2009 )	801,209,689 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	0.8603 (L)

BERGEN - MOONACHIE BORO

17. Salaries and Benefits of Certain District Employees

Name	Mark Solimo
Job Title	Superintendent
	Principal
Base Annual Salary	167,416
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2006
Ending Date of Contract	07/01/2011
Annual Work Days	261
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	3,025
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	1,675
Retirement Plans	0

Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	Per diem rate to maximum \$15,000
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

BERGEN - MOONACHIE BORO

17. Salaries and Benefits of Certain District Employees

Name	Sue Anne Mather
Job Title	Business Administrator

Base Annual Salary	104,500
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	261
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	1,215
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	All accumulated days at per diem rate
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

BERGEN - MOONACHIE BORO  
17. Salaries and Benefits of Certain District Employees

Name	Kerry Salerno
Job Title	Coordinator/Dir./Mgr./Supvr.
Base Annual Salary	83,600
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	261
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	49
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	Accumulated days at per diem rate
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments