

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	240.0	246.0	213.0
On Roll Special Ed Full-Time	56.0	30.0	54.0
On Roll Subtotal	296.0	276.0	267.0
In Private School Placements	18.0	19.0	27.0
Sent to Other Districts Regular	120.5	108.5	127.5
Sent to Other Districts Special Ed	27.5	33.0	23.5
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,354,087	6,554,260	6,685,345
	Total Tuition	10-1300	30,697	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	0	3,000	5,000
	Adult Education Testing Center Fees	10-1991	27,350	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	46	0	0
	Total Revenues from Local Sources		6,412,180	6,557,260	6,690,345
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	27,913	86,916	56,921
	Extraordinary Aid	10-3131	111,400	120,000	120,000
	Categorical Special Education Aid	10-3132	348,450	348,450	348,450
	Equalization Aid	10-3176	1,569,105	1,569,105	1,388,253
	Categorical Security Aid	10-3177	33,720	33,720	33,720
	Adjustment Aid	10-3178	0	23,338	0
	Under Adequacy Aid	10-3180	64,701	0	0
	PARCC Readiness Aid	10-3181	6,050	0	0
	Per Pupil Growth Aid	10-3182	6,050	0	0
	Professional Learning Community Aid	10-3183	5,540	0	0
	Other State Aids	10-3XXX	40,605	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,040	0	0
	Total Revenues from State Sources		2,214,574	2,181,529	1,947,344
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	4,007	16,835	20,776
	Total Revenues from Federal Sources		4,007	16,835	20,776
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	548,034	546,474	940,592
	Adjustment for Prior Year Encumbrances		0	338,786	0
	Actual Revenues (Over)/Under Expenditures		-1,264,422	0	0
General Fund Revenues	Total Operating Budget		7,914,373	9,640,884	9,599,057
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	120,375	122,475
	Total Revenues from State Sources		0	120,375	122,475

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	180,001	160,476	128,381
	Title II	20-4451-4455	20,636	19,889	15,911
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	139,899	133,256	106,605
	Total Revenues from Federal Sources		350,536	323,621	258,897
Special Revenue Fund Revenues	Total Grants and Entitlements		350,536	443,996	381,372
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	504,750	427,227	489,030
	Total Revenues from Local Sources		504,750	427,227	489,030
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	147,249	162,764	162,670
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	62,084	0
	Total Local Repayment of Debt		651,999	652,075	651,700
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		652,000	652,075	651,700
All Fund Revenues	Total Revenues/Sources		8,916,909	10,736,955	10,632,129
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,916,909	10,736,955	10,632,129

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,448,354	1,729,924	1,480,134	
	Special Education-Instruction	11-2XX-100-XXX	442,691	382,209	461,047	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	10,237	500	22,171	
	Bilingual Education-Instruction	11-240-100-XXX	50,161	52,670	54,570	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,778	14,850	13,900	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	24,258	36,487	32,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,167,062	3,822,237	4,049,044	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,829	20,739	30,040	
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,009	67,552	61,270	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	105,804	183,328	164,740	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	152,208	125,939	125,000	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	159,859	94,586	204,730	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	52,000	32,555	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	11,000	52,500	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,247	10,112	7,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	253,498	206,089	205,270	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	91,424	99,742	83,974	
	Undistributed Expenditures-Central Services	11-000-251-XXX	171,884	134,775	97,500	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	32,366	25,450	0	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	319,962	378,256	382,198	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	282,872	414,751	432,270	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,082,523	1,549,672	1,456,644	
	Total Undistributed Expenditures			5,897,547	7,196,228	7,385,235
	General Fund Current Expenses	Total General Current Expense		7,880,026	9,412,868	9,449,057
Capital Outlay	Equipment	12-XXX-XXX-730	0	16,000	0	
	Increase In Capital Reserve	10-604	46	0	0	
	Total Capital Outlay		46	16,000	0	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	34,301	212,016	150,000
	General Fund Grand Total		7,914,373	9,640,884	9,599,057
Special Revenue Fund Expenses for Preschool Education Aid	Support Services	20-218-200-XXX	0	120,375	122,475
	Total Preschool Education Aid	20-218-XXX-XXX	0	120,375	122,475
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	120,375	122,475
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	180,001	160,476	128,381
	Title II	20-XXX-XXX-XXX	20,636	19,889	15,911
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	139,899	133,256	106,605
	Total Federal Projects	20-XXX-XXX-XXX	350,536	323,621	258,897
Special Revenue Fund Expenses	Total Special Revenue Funds		350,536	443,996	381,372
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	652,000	652,075	651,700
	Total Debt Service Funds		652,000	652,075	651,700
All Fund Expenses	Total Expenditures/Appropriations		8,916,909	10,736,955	10,632,129
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,916,909	10,736,955	10,632,129

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	11,415	11,461	11,461	11,461
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	772,768	1,235,704	829,192	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	571,740	501,362	361,400	250,000
	Repayment of Debt	62,085	62,084	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,643	\$14,352	\$16,767	\$19,796	\$19,532
Total Classroom Instruction	\$8,394	\$8,678	\$10,519	\$12,252	\$11,613
Classroom-Salaries and Benefits	\$8,052	\$8,292	\$9,785	\$11,351	\$10,959
Classroom-General Supplies and Textbooks	\$253	\$293	\$503	\$635	\$390
Classroom-Purchased Services	\$89	\$93	\$231	\$266	\$264
Total Support Services	\$2,090	\$2,012	\$2,427	\$3,000	\$3,722
Support Services-Salaries and Benefits	\$1,257	\$1,426	\$1,636	\$2,077	\$2,776
Total Administrative Costs	\$1,897	\$2,305	\$2,091	\$2,522	\$2,143
Administration Salaries and Benefits	\$1,543	\$1,852	\$1,825	\$2,118	\$1,858
Total Operations and Maintenance of Plant	\$1,114	\$1,224	\$1,503	\$1,755	\$1,809
Operations and Maintenance-Salaries and Benefits	\$628	\$658	\$771	\$895	\$929
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$149	\$132	\$226	\$267	\$245
Total Equipment Costs	\$0	\$0	\$53	\$61	\$0
Legal Costs	\$131	\$156	\$48	\$71	\$59
Employee Benefits as a percentage of salaries*	41.67%	39.70%	53.23%	54.81%	51.61%

*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 2018-19 revised appropriations and the 2019-20 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	The district belongs to NJ School Insurance group and Monmouth Ocean Joint Insurance fund	0
Municipal/Public Works	Mechanical work on equipment done when possible	0
	Removes snow from parking lots and playground	0
	Municipality offers heavy equipment when needed	0
	Municipality is allowed to use our gym for practice and games	0
	Municipality allows softball team to use their field for games and practice	0
Purchasing	We are a member of MRESC Purchasing Cooperative. Also a member of ACES for electric and gas utilities	0
Recycling	Cooperative pickup with Neptune City Municipality	0

Estimated Tax Rates

Municipality	Category	Amount
Neptune City Borough	(A) General Fund School Levy	6,685,345
	(D) Total School Levy	7,174,375
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	573,706,600
	(H) Estimated Equalized Valuation (as of 10/01/18)	597,860,150
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1653
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2505
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1182
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2000

Employee Contract List for District

Name	Category	Measure
Debra Mercora	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$141,412
	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	12/01/18
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,060
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$600
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$32,053
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, Maximum amount
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted to sick days if not used
	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
Debra Mercora	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
Kenneth Dioguardi	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Technology/Facilities Dir
	Base Annual Salary Amount	\$80,000
	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	09/29/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	8
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Kenneth Dioguardi	Total Allowances Amount	\$500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,300
	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	Sliding scale 1/260 annual salary \$15,000 max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	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	
Linda Considine	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$85,000
	Full-Time Equivalent (FTE)	0.7
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Linda Considine	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/04/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	180
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	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
Linda Considine	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
Lonjete Nias	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Special Ser
	Base Annual Salary Amount	\$80,000
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	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	Sliding Scale 1/240 annual salary \$15,000 max

Employee Contract List for District

Name	Category	Measure
Lonjete Nias	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	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
Margaret O'Connor	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Curriculum
	Base Annual Salary Amount	\$79,000
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	12	

Employee Contract List for District

Name	Category	Measure
Margaret O'Connor	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$300
	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	Sliding scale 1/240 of annual salary Max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	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