

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,249.0	1,301.0	1,286.0
On Roll Regular Shared-Time	13.0	4.0	12.0
On Roll Special Ed Full-Time	316.0	355.0	374.0
On Roll Special Ed Shared-Time	23.0	21.0	0.0
On Roll Subtotal	1,601.0	1,681.0	1,672.0
In Private School Placements	30.0	30.0	37.0
Sent to Other Districts Regular	11.0	9.0	10.0
Sent to Other Districts Special Ed	7.5	12.5	9.0
Received	2.0	2.0	0.0
In State Facilities	3.0	2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,166,272	5,269,598	5,524,990
	Unrestricted Miscellaneous Revenues	10-1XXX	240,170	50,000	50,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	9,000	9,000
	Total Revenues from Local Sources		5,406,442	5,328,598	5,583,990
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	334,763	334,763	334,763
	Extraordinary Aid	10-3131	333,707	150,000	150,000
	Categorical Special Education Aid	10-3132	1,023,215	1,023,215	1,023,215
	Equalization Aid	10-3176	16,973,265	16,973,265	16,973,265
	Categorical Security Aid	10-3177	535,157	535,157	535,157
	Adjustment Aid	10-3178	7,672,216	7,284,018	7,243,248
	Total Revenues from State Sources		26,872,323	26,300,418	26,259,648
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	69,910	162,369	162,369
	Total Revenues from Federal Sources		69,910	162,369	162,369
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	656,449	479,902
	Withdrawal from Maintenance Reserve	10-310	0	0	100,000
	Adjustment for Prior Year Encumbrances		0	17,990	0
	Actual Revenues (Over)/Under Expenditures		1,626,599	0	0
General Fund Revenues	Total Operating Budget		33,975,274	32,465,824	32,585,909
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	750	0	0
	Total Revenues from Local Sources	20-1XXX	750	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	79,711	65,980
	Preschool Education Aid	20-3218	2,879,878	2,737,750	2,941,620
	Other Restricted Entitlements	20-32XX	0	350,000	297,500
	State Grants Through Intermediate Sources	20-3700	300,168	0	0
	Total Revenues from State Sources		3,180,046	3,167,461	3,305,100

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,248,613	1,246,145	1,059,224
	Title II	20-4451-4455	100,799	0	0
	Title III	20-4491-4494	8,635	0	0
	Title IV	20-4471-4474	2,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	576,261	565,894	481,010
	Other	20-4XXX	355,153	0	0
	Total Revenues from Federal Sources		2,291,461	1,812,039	1,540,234
Special Revenue Fund Revenues	Total Grants and Entitlements		5,472,257	4,979,500	4,845,334
All Fund Revenues	Total Revenues/Sources		39,447,531	37,445,324	37,431,243
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		39,447,531	37,445,324	37,431,243

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	557,745	462,200	386,250	
	Special Education-Instruction	11-2XX-100-XXX	8,000	0	0	
	Bilingual Education-Instruction	11-240-100-XXX	311,493	323,810	242,435	
	Summer School	11-422-XXX-XXX	36,226	44,200	46,800	
	Community Services Programs/Operations	11-800-330-XXX	0	150,000	150,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,787,144	2,791,244	3,351,158	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	139,148	141,094	62,929	
	Undistributed Expenditures-Health Services	11-000-213-XXX	255,442	216,034	196,396	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	613,763	515,595	547,898	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	272,259	257,335	0	
	Undistributed Expenditures-Guidance	11-000-218-XXX	313,170	212,561	164,710	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,033,501	1,017,142	856,332	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	573,871	502,562	540,778	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	665,762	475,676	481,547	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	24,528	27,500	39,300	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	598,572	565,180	529,430	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	5,000	0	0	
	Undistributed Expenditures-Central Services	11-000-251-XXX	387,423	379,093	368,574	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,634,845	3,333,518	3,338,793	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,843,875	1,388,500	1,467,195	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,794,749	2,116,725	2,086,239	
	Undistributed Expenditures-Food Services	11-000-310-930	35,000	0	0	
	Total Undistributed Expenditures			14,978,052	13,939,759	14,031,279
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	9,000	9,000
General Fund Current Expenses	Total General Current Expense		15,891,516	14,928,969	14,865,764	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	43,303
	General Fund Contribution to School Based Budgeting	10-000-520-930	18,083,758	17,536,855	17,676,842
	General Fund Grand Total		33,975,274	32,465,824	32,585,909
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	750	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,705,376	1,498,061	1,555,813
	Support Services	20-218-200-XXX	1,174,502	1,319,400	1,451,787
	Total Preschool Education Aid	20-218-XXX-XXX	2,879,878	2,817,461	3,007,600
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	300,168	350,000	297,500
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	3,180,046	3,167,461	3,305,100
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,248,613	596,145	506,724
	Title II	20-XXX-XXX-XXX	100,799	0	0
	Title III	20-XXX-XXX-XXX	8,635	0	0
	Title IV	20-XXX-XXX-XXX	2,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	576,261	565,894	481,010
	Other	20-XXX-XXX-XXX	355,153	0	0
	Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	0	650,000	552,500
	Total Federal Projects	20-XXX-XXX-XXX	2,291,461	1,812,039	1,540,234
Special Revenue Fund Expenses	Total Special Revenue Funds		5,472,257	4,979,500	4,845,334
All Fund Expenses	Total Expenditures/Appropriations		39,447,531	37,445,324	37,431,243
Expenses Net of Transfers	Total Expenditures Net of Transfers		39,447,531	37,445,324	37,431,243

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	500,000	500,000	609,000	518,000
	Legal Reserve	2,178,446	547,444	112,757	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	130,000	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	1,074,540	1,237,864	1,016,102	648,957
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,218	\$20,590	\$20,232	\$18,998	\$18,747
Total Classroom Instruction	\$11,692	\$11,868	\$11,900	\$11,174	\$11,137
Classroom-Salaries and Benefits	\$10,758	\$11,373	\$11,547	\$10,843	\$10,852
Classroom-General Supplies and Textbooks	\$276	\$232	\$191	\$179	\$227
Classroom-Purchased Services	\$658	\$263	\$162	\$152	\$58
Total Support Services	\$4,881	\$4,203	\$3,860	\$3,624	\$3,376
Support Services-Salaries and Benefits	\$3,995	\$3,468	\$3,192	\$2,997	\$2,730
Total Administrative Costs	\$1,629	\$1,608	\$1,555	\$1,461	\$1,453
Administration Salaries and Benefits	\$1,320	\$1,340	\$1,285	\$1,207	\$1,231
Total Operations and Maintenance of Plant	\$2,455	\$2,348	\$2,185	\$2,051	\$2,037
Operations and Maintenance-Salaries and Benefits	\$662	\$313	\$255	\$239	\$112
Board Contribution to Food Services	\$0	\$22	\$0	\$0	\$0
Total Extracurricular Costs	\$562	\$540	\$636	\$597	\$655
Total Equipment Costs	\$59	\$0	\$0	\$0	\$0
Legal Costs	\$54	\$26	\$26	\$24	\$12
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$416	\$390	\$332
Employee Benefits as a percentage of salaries*	22.81%	25.65%	24.25%	24.32%	30.32%

*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 2019-20 revised appropriations and the 2020-21 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.

Advertised Blended Resource SBB Statement

Source	Budget Category	2018-19	2019-20	2020-21
Resources	Adjustment for Prior Year Encumbrances	0	0	0
	General Fund Contribution (15-5200)	18,733,759	17,536,855	17,676,842
	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	0	650,000	552,500
	Total SBB Resources	18,733,759	18,186,855	18,229,342
Appropriations	Instruction (15-XXX-100-XXX)	13,278,184	13,580,392	12,974,339
	Support Services (15-XXX-2XX-XXX)	5,455,575	4,606,463	5,255,003
	Equipment (15-XXX-XXX-73X)	0	0	0
	Total SBB Appropriations	18,733,759	18,186,855	18,229,342

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	NJSIG	0
Municipal/Public Works	Snow Removal	0
	Security and SRO	0
Purchasing	Ed Data, ESC	0
Transportation Services, including Fuel	Gas with Keansburg, MOESC and Jointures	0

Estimated Tax Rates

Municipality	Category	Amount
Keansburg Borough	(A) General Fund School Levy	5,294,981
	(D) Total School Levy	5,294,981
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	465,624,883
	(H) Estimated Equalized Valuation (as of 10/01/19)	584,043,697
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1372
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1372
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9066
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9066

Employee Contract List for District

Name	Category	Measure
George Huff	Job Title	Other
	Job Title II	Safety Specialist
	Base Annual Salary Amount	\$80,070
	Full-Time Equivalent (FTE)	0.8
	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	09/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	192
	Contracted Number of Annual Vacation Days	0
	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	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
George Huff	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
Jaclyn Fay	Job Title	Other
	Job Title II	Youth Services Coordinato
	Base Annual Salary Amount	\$78,165
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	12
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
John D. Covert	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$202,380
	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	08/15/19
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	28
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,250
	Total Bonuses Amount	\$25,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,285
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,004
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract max. allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract max. allowed
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per Contract
	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
John D. Covert	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
Louise B. Davis	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$124,800
	Full-Time Equivalent (FTE)	0.8
	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	10/15/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	208
	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	

Employee Contract List for District

Name	Category	Measure
Louise B. Davis	Total Allowances Amount	\$100
	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	Interim - no sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim- no vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim - no Personal
	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