

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	246.0	208.0	193.0
On Roll Special Ed Full-Time	30.0	53.0	51.0
On Roll Subtotal	276.0	261.0	244.0
In Private School Placements	19.0	16.0	0.0
Sent to Contracted Preschool		15.0	15.0
Sent to Other Districts Regular	108.5	102.0	142.0
Sent to Other Districts Special Ed	33.0	35.5	24.0
Received		4.0	4.0

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	6,554,260	6,685,345	6,819,052
	Total Tuition	10-1300	30,058	0	10,500
	Unrestricted Miscellaneous Revenues	10-1XXX	26,811	5,000	0
	Interest Earned on Capital Reserve Funds	10-1XXX	167	0	1
	Total Revenues from Local Sources		6,611,296	6,690,345	6,829,553
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	56,921	56,921	56,921
	Extraordinary Aid	10-3131	224,079	120,000	120,000
	Categorical Special Education Aid	10-3132	348,450	348,450	348,450
	Equalization Aid	10-3176	1,569,105	1,388,253	1,104,695
	Categorical Security Aid	10-3177	33,720	33,720	33,720
	Other State Aids	10-3XXX	19,639	0	0
	Total Revenues from State Sources		2,251,914	1,947,344	1,663,786
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	17,945	20,776	15,944
	Total Revenues from Federal Sources		17,945	20,776	15,944
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	546,474	940,592	886,163
	Adjustment for Prior Year Encumbrances		0	14,570	0
	Actual Revenues (Over)/Under Expenditures		-562,114	0	0
General Fund Revenues	Total Operating Budget		8,865,515	9,613,627	9,395,446
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	120,375	122,475	124,560
	Total Revenues from State Sources		120,375	122,475	124,560
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	160,476	128,381	144,000
	Title II	20-4451-4455	19,889	15,911	16,508
	Title IV	20-4471-4474	10,000	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	133,256	106,605	106,605
	Total Revenues from Federal Sources		323,621	258,897	275,113
Special Revenue Fund Revenues	Total Grants and Entitlements		443,996	381,372	399,673

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	427,227	489,030	488,411
	Total Revenues from Local Sources		427,227	489,030	488,411
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	162,764	162,670	162,464
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		589,991	651,700	650,875
	Actual Revenues (Over)/Under Expenditures		62,084	0	0
Debt Service Fund Revenues	Total Repayment of Debt		652,075	651,700	650,875
All Fund Revenues	Total Revenues/Sources		9,961,586	10,646,699	10,445,994
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,961,586	10,646,699	10,445,994

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	1,441,900	1,480,134	1,413,590
	Special Education-Instruction	11-2XX-100-XXX	449,899	461,047	392,019
	Basic Skills/Remedial-Instruction	11-230-100-XXX	2,011	22,171	58,976
	Bilingual Education-Instruction	11-240-100-XXX	49,500	54,570	57,073
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,227	13,900	8,081
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,833	32,000	36,840
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,567,202	4,063,614	3,984,259
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	19,685	30,040	42,380
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,164	61,270	55,213
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	212,073	164,740	199,961
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	124,348	125,000	176,860
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	172,308	204,730	175,492
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	59,250	32,555	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	52,500	52,200
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,661	7,500	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	226,776	205,270	184,300
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	96,146	83,974	58,458
	Undistributed Expenditures-Central Services	11-000-251-XXX	115,955	97,500	95,800
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	31,750	0	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	330,338	382,198	346,659
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	348,251	432,270	477,036
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,200,951	1,456,644	1,266,671
	Total Undistributed Expenditures			6,578,858	7,399,805
General Fund Current Expenses	Total General Current Expense		8,549,228	9,463,627	9,086,868
Capital Outlay	Equipment	12-XXX-XXX-730	17,815	0	0
	Interest Deposit to Capital Reserve	10-604	0	0	1
	Total Capital Outlay		17,815	0	1

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	298,472	150,000	308,577
	General Fund Grand Total		8,865,515	9,613,627	9,395,446
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	124,560
	Support Services	20-218-200-XXX	120,375	122,475	0
	Total Preschool Education Aid	20-218-XXX-XXX	120,375	122,475	124,560
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	120,375	122,475	124,560
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	160,476	128,381	144,000
	Title II	20-XXX-XXX-XXX	19,889	15,911	16,508
	Title IV	20-XXX-XXX-XXX	10,000	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	133,256	106,605	106,605
	Total Federal Projects	20-XXX-XXX-XXX	323,621	258,897	275,113
Special Revenue Fund Expenses	Total Special Revenue Funds		443,996	381,372	399,673
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	652,075	651,700	650,875
	Total Debt Service Funds		652,075	651,700	650,875
All Fund Expenses	Total Expenditures/Appropriations		9,961,586	10,646,699	10,445,994
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,961,586	10,646,699	10,445,994

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	11,461	11,628	11,628	11,629
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,235,704	1,491,276	662,084	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	501,362	585,479	474,079	250,000
	Repayment of Debt	62,084	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	\$14,352	\$18,171	\$19,532	\$20,493	\$21,740
Total Classroom Instruction	\$8,678	\$10,686	\$11,613	\$12,184	\$13,308
Classroom-Salaries and Benefits	\$8,292	\$10,290	\$10,959	\$11,498	\$12,272
Classroom-General Supplies and Textbooks	\$293	\$221	\$390	\$410	\$238
Classroom-Purchased Services	\$93	\$175	\$264	\$277	\$798
Total Support Services	\$2,012	\$3,392	\$3,722	\$3,905	\$4,121
Support Services-Salaries and Benefits	\$1,426	\$2,302	\$2,776	\$2,912	\$2,754
Total Administrative Costs	\$2,305	\$2,397	\$2,143	\$2,248	\$2,185
Administration Salaries and Benefits	\$1,852	\$1,860	\$1,858	\$1,949	\$1,979
Total Operations and Maintenance of Plant	\$1,224	\$1,554	\$1,809	\$1,898	\$1,842
Operations and Maintenance-Salaries and Benefits	\$658	\$881	\$929	\$974	\$796
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$132	\$142	\$245	\$257	\$283
Total Equipment Costs	\$0	\$69	\$0	\$0	\$0
Legal Costs	\$156	\$209	\$59	\$61	\$69
Employee Benefits as a percentage of salaries*	39.70%	43.42%	51.61%	51.61%	47.34%

\*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	The District belongs to NJSIG (NJ School Insurance Group) and GSSIF (Garden State School Fund).	0
Municipal/Public Works	The District and Municipality share snow removal services for parking lots and playgrounds.	0
	The District has access to heavy equipment from the Municipality when necessary.	0
	The Municipality has access to the District gym for practices and games.	0
	The District shares the Municipality fields for games and practice.	0
	The District shares mechanical work done with the Municipality.	0
Purchasing	We are a member of MRESC Purchasing Cooperative as well as a member of ACES for electricity and gas.	0
Recycling	We have a collaborative agreement with the Neptune City Municipality.	0

**Estimated Tax Rates**

Municipality	Category	Amount
Neptune City Borough	(A) General Fund School Levy	6,819,052
	(D) Total School Levy	7,307,463
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	607,598,200
	(H) Estimated Equalized Valuation (as of 10/01/19)	663,099,640
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1223
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2027
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0284
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1020

Employee Contract List for District

Name	Category	Measure
Dr. Ralph Ferrie	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$147,584
	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	08/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	220
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	7
	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	\$1,000
	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

Employee Contract List for District

Name	Category	Measure
Dr. Ralph Ferrie	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
Yvonne Hellwig	Job Title	Other
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$100,000
	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	08/01/19
	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	7
	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
Yvonne Hellwig	Total Allowances Amount	\$1,000
	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
	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	