

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	217.0	202.0	198.0
On Roll Special Ed Full-Time	53.0	47.0	35.0
On Roll Subtotal	270.0	249.0	233.0
In Private School Placements	15.0	18.0	20.0
Sent to Contracted Preschool	6.0	14.0	0.0
Sent to Other Districts Regular	104.5	107.0	107.5
Sent to Other Districts Special Ed	30.5	26.5	30.0
Received	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,819,052	6,955,433	7,094,542
	Total Tuition	10-1300	6,175	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	35,112	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	52	0	1
	Other Restricted Miscellaneous Revenues	10-1XXX	425	0	0
	Total Revenues from Local Sources			6,860,816	6,955,433
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	56,921	56,921	56,921
	Extraordinary Aid	10-3131	320,365	321,365	271,350
	Categorical Special Education Aid	10-3132	348,450	348,450	348,450
	Equalization Aid	10-3176	1,104,695	745,124	420,356
	Categorical Security Aid	10-3177	33,720	33,720	33,720
	Other State Aids	10-3XXX	38,378	0	0
	Total Revenues from State Sources			1,902,529	1,505,580
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	16,137	21,310	22,219
	Total Revenues from Federal Sources		16,137	21,310	22,219
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	886,163	1,008,433	1,128,050
	Adjustment for Prior Year Encumbrances		0	6,744	0
	Actual Revenues (Over)/Under Expenditures		-1,264,849	0	0
General Fund Revenues	Total Operating Budget		8,400,796	9,497,500	9,375,609
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2,063	5,000	0
	Total Revenues from Local Sources	20-1XXX	2,063	5,000	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	124,560	126,660	129,075
	Total Revenues from State Sources		124,560	126,660	129,075
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	58,190	130,298	146,210
	Title II	20-4451-4455	0	19,802	14,593
	Title IV	20-4471-4474	0	9,486	11,064
	Arp-Idea Preschool	20-4409	0	0	1,254
	Arp-Idea Basic	20-4419	0	0	14,789
	I.D.E.A. Part B (Handicapped)	20-4420-4429	127,754	127,754	126,787

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	0	1,116,463
	CARES Act Education Stabilization Fund	20-4530	79,350	48,960	42,355
	CARES-Digital Divide Grant	20-4531	42,512	0	0
	Coronavirus Relief Fund (CRF)	20-4532	40,814	0	0
	CRRSA Act-ESSER II	20-4534	0	496,772	333,587
	CRRSA Act-Learning Acceleration Grant	20-4535	0	31,880	28,563
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	25,200
		Total Revenues from Federal Sources		348,620	909,952
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-845	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		474,398	1,041,612	2,164,940
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	488,411	491,149	489,742
	Total Revenues from Local Sources		488,411	491,149	489,742
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	162,464	163,376	162,908
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		650,875	654,525	652,650
Debt Service Fund Revenues	Total Repayment of Debt		650,875	654,525	652,650
All Fund Revenues	Total Revenues/Sources		9,526,069	11,193,637	12,193,199
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,526,069	11,193,637	12,193,199

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,487,878	1,565,747	1,514,717	
	Special Education-Instruction	11-2XX-100-XXX	319,507	447,631	368,095	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	5,000	60,754	62,030	
	Bilingual Education-Instruction	11-240-100-XXX	48,659	59,602	64,305	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	16,485	23,763	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,146	28,398	27,295	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,453,138	3,746,478	3,708,153	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	50,755	45,380	49,500	
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,009	55,874	59,730	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	181,252	145,774	135,242	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	130,350	156,860	129,969	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	185,274	181,881	236,097	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	5,000	5,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	59,585	53,520	55,081	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	485	7,500	7,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	305,628	243,362	224,272	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	73,958	61,627	46,350	
	Undistributed Expenditures-Central Services	11-000-251-XXX	159,750	70,000	70,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	258,756	389,511	391,589	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	287,304	505,876	502,511	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,017,733	1,236,508	1,193,588	
	Total Undistributed Expenditures			6,228,977	6,905,151	6,814,582
	General Fund Current Expenses	Total General Current Expense		8,092,167	9,083,768	8,874,787
Capital Outlay	Interest Deposit to Capital Reserve	10-604	52	0	1	
	Total Capital Outlay		52	0	1	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	308,577	413,732	500,821
	General Fund Grand Total		8,400,796	9,497,500	9,375,609
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	1,218	5,000	0
Special Revenue Fund Expenses for Preschool Education Aid	Support Services	20-218-200-XXX	124,560	126,660	129,075
	Total Preschool Education Aid	20-218-XXX-XXX	124,560	126,660	129,075
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	124,560	126,660	129,075
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	58,190	130,298	146,210
	Title II	20-XXX-XXX-XXX	0	19,802	14,593
	Title IV	20-XXX-XXX-XXX	0	9,486	11,064
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	127,754	127,754	126,787
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	0	14,789
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	0	1,254
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	79,350	48,960	42,355
	Bridging the Digital Divide Program	20-478-XXX-XXX	42,512	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	40,814	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	496,772	333,587
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	31,880	28,563
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	25,200
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	1,116,463
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
		Total Federal Projects	20-XXX-XXX-XXX	348,620	909,952
Special Revenue Fund Expenses	Total Special Revenue Funds		474,398	1,041,612	2,164,940

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	650,875	654,525	652,650
	Total Debt Service Funds		650,875	654,525	652,650
All Fund Expenses	Total Expenditures/Appropriations		9,526,069	11,193,637	12,193,199
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,526,069	11,193,637	12,193,199

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	544,262	714,235	644,052	379,630
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	11,838	11,890	11,890	11,891
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,600,334	1,801,878	863,628	0
	Unemployment Fund	101,951	102,376	102,376	102,376
	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 Special Revenue Fund	Student Activity Fund	11,104	11,949	11,949	11,949
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,939	\$19,721	\$20,228	\$21,363	\$22,520
Total Classroom Instruction	\$9,734	\$13,046	\$12,455	\$13,161	\$13,454
Classroom-Salaries and Benefits	\$9,525	\$12,932	\$11,476	\$12,572	\$12,858
Classroom-General Supplies and Textbooks	\$69	\$60	\$308	\$337	\$320
Classroom-Purchased Services	\$141	\$54	\$670	\$253	\$276
Total Support Services	\$3,511	\$3,049	\$3,594	\$3,780	\$4,378
Support Services-Salaries and Benefits	\$2,375	\$1,995	\$2,539	\$2,774	\$3,462
Total Administrative Costs	\$2,375	\$2,444	\$2,137	\$2,187	\$2,190
Administration Salaries and Benefits	\$1,812	\$1,617	\$1,777	\$1,789	\$1,872
Total Operations and Maintenance of Plant	\$1,271	\$1,173	\$1,784	\$1,951	\$2,149
Operations and Maintenance-Salaries and Benefits	\$695	\$521	\$719	\$787	\$904
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$48	\$10	\$258	\$282	\$348
Total Equipment Costs	\$74	\$0	\$0	\$0	\$0
Legal Costs	\$276	\$412	\$202	\$225	\$163
Employee Benefits as a percentage of salaries*	34.36%	37.03%	42.32%	42.70%	41.87%

*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 2021-22 revised appropriations and the 2022-23 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 Insurance Fund)	0
Municipal/Public Works	The School District and the Municipality share snow removal services for parking lots and playgrounds	0
	Neptune City School District has access to heavy equipment from the Municipality when ever necessary	0
	The Municipality has access to the school building gymnasium for practice of sports as well as for official games	0
	The Neptune City School District has access to the Municipality's fields for games and practices	0
	The District shares mechanical work done with the Municipality	0
Recycling	We have a collaborative agreement with the Neptune City Municipality for recycling services.	0

Estimated Tax Rates

Municipality	Category	Amount
Neptune City Borough	(A) General Fund School Levy	7,094,542
	(D) Total School Levy	7,584,284
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	677,923,700
	(H) Estimated Equalized Valuation (as of 10/01/21)	740,172,180
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0465
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1188
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9585
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0247

Employee Contract List for District

Name	Category	Measure
Dr. Raymond J. Boccuti	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$155,040
	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	07/01/21
	End Date of Contract	06/30/22
	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	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	\$2,000
	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	\$33,247
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowable
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract Agreement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Days Convert to Sick Days
	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. Raymond J. Boccuti	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	Interim Business Administ
	Base Annual Salary Amount	\$95,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	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