

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	92.0	97.0	101.0
On Roll Special Ed Full-Time	9.0	10.0	6.0
On Roll Subtotal	101.0	107.0	107.0
Sent to Other Districts Regular	45.0	32.0	27.0
Sent to Other Districts Special Ed	13.0	14.0	14.0
Received	1.0	1.0	0.0
In State Facilities	1.0		0.0

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	1,793,295	1,828,694	1,885,328
	Unrestricted Miscellaneous Revenues	10-1XXX	3,983	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Total Revenues from Local Sources		1,797,278	1,831,699	1,888,333
General Fund Revenues from State Sources	School Choice Aid	10-3116	211,860	230,472	224,740
	Categorical Transportation Aid	10-3121	47,977	47,977	47,977
	Extraordinary Aid	10-3131	0	0	20,700
	Categorical Special Education Aid	10-3132	85,872	85,872	85,872
	Equalization Aid	10-3176	259,429	259,429	259,429
	Categorical Security Aid	10-3177	12,745	12,745	12,745
	Adjustment Aid	10-3178	454,664	423,408	308,598
	Other State Aids	10-3XXX	4,060	0	0
Total Revenues from State Sources		1,076,607	1,059,903	960,061	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	77,083	122,340
	Adjustment for Prior Year Encumbrances		0	4,234	0
	Actual Revenues (Over)/Under Expenditures		78,974	0	0
General Fund Revenues	Total Operating Budget		2,952,859	2,972,919	2,970,734
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,475	2,000	2,000
	Total Revenues from Local Sources	20-1XXX	2,475	2,000	2,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	23,081	20,198	16,158
	Title II	20-4451-4455	4,009	4,236	3,388
	I.D.E.A. Part B (Handicapped)	20-4420-4429	33,822	31,669	25,335
	Other	20-4XXX	17,240	11,253	9,002
	Total Revenues from Federal Sources		78,152	67,356	53,883
Special Revenue Fund Revenues	Total Grants and Entitlements		80,627	69,356	55,883
All Fund Revenues	Total Revenues/Sources		3,033,486	3,042,275	3,026,617
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,033,486	3,042,275	3,026,617

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	719,578	748,561	740,766
	Special Education-Instruction	11-2XX-100-XXX	194,679	188,599	172,206
	Basic Skills/Remedial-Instruction	11-230-100-XXX	469	4,200	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	2,700	2,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	954,716	879,528	887,816
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,955	66,931	70,086
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	33,100	33,350	34,039
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	27,014	26,177	23,375
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	79,147	82,331	94,966
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	89,033	90,050	100,873
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,007	1,569	1,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	81,863	88,171	85,687
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	51,524	53,302	54,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	39,745	48,067	38,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	147,560	131,046	140,988
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	76,502	85,922	76,206
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	366,413	389,720	405,331
	Undistributed Expenditures-Food Services	11-000-310-930	15,000	15,000	0
		Total Undistributed Expenditures		2,027,579	1,991,164
General Fund Current Expenses	Total General Current Expense		2,942,305	2,935,224	2,929,289
Capital Outlay	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		0	5	5
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	10,554	37,690	41,440
	General Fund Grand Total		2,952,859	2,972,919	2,970,734
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,475	2,000	2,000

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	23,081	20,198	16,158
	Title II	20-XXX-XXX-XXX	4,009	4,236	3,388
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	33,822	31,669	25,335
	Other	20-XXX-XXX-XXX	17,240	11,253	9,002
	Total Federal Projects	20-XXX-XXX-XXX	78,152	67,356	53,883
Special Revenue Fund Expenses	Total Special Revenue Funds		80,627	69,356	55,883
All Fund Expenses	Total Expenditures/Appropriations		3,033,486	3,042,275	3,026,617
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,033,486	3,042,275	3,026,617

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	614	619	624
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	148,520	101,119	37,880	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	300,844	267,904	254,060	169,600
	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	\$16,910	\$18,769	\$18,938	\$18,940	\$18,897
Total Classroom Instruction	\$9,829	\$11,484	\$11,653	\$11,634	\$11,414
Classroom-Salaries and Benefits	\$9,134	\$10,932	\$11,125	\$11,081	\$10,984
Classroom-General Supplies and Textbooks	\$386	\$349	\$379	\$351	\$256
Classroom-Purchased Services	\$309	\$204	\$150	\$202	\$174
Total Support Services	\$3,331	\$3,552	\$3,668	\$3,585	\$3,902
Support Services-Salaries and Benefits	\$2,432	\$2,895	\$2,892	\$2,988	\$3,255
Total Administrative Costs	\$1,795	\$2,000	\$1,972	\$2,134	\$2,049
Administration Salaries and Benefits	\$1,050	\$1,312	\$1,325	\$1,337	\$1,379
Total Operations and Maintenance of Plant	\$1,825	\$1,585	\$1,471	\$1,409	\$1,498
Operations and Maintenance-Salaries and Benefits	\$634	\$593	\$597	\$641	\$593
Board Contribution to Food Services	\$130	\$147	\$140	\$144	\$0
Total Extracurricular Costs	\$0	\$0	\$34	\$34	\$34
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$103	\$33	\$112	\$62	\$77
Employee Benefits as a percentage of salaries*	27.87%	29.66%	33.00%	30.39%	31.56%

*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)
Business Services	Shared BA	50,000
Custodial and Maintenance Services	Snow Removal, Lawn Care - City of Port Republic	12,000
Food Services	Shared Admin Contract - GTPS	15,000
Transportation Services, including Fuel	Shared Routes	30,000

Estimated Tax Rates

Municipality	Category	Amount
Port Republic City	(A) General Fund School Levy	1,885,328
	(D) Total School Levy	1,885,328
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	115,501,800
	(H) Estimated Equalized Valuation (as of 10/01/19)	130,984,123
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.6323
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.6323
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4394
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4394

Employee Contract List for District

Name	Category	Measure
Brian London	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$106,089
	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	11/01/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	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	\$7,957
	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	\$22,576
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout at 10,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	30 days x 1/260 of salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	NOne
	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
Brian London	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
Shared Service Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.2
	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	48
	Contracted Number of Annual Vacation Days	4
	Contracted Number of Annual Sick Days	3
	Contracted Number of Annual Personal Days	1
	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
Shared Service Agreement	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	Share
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Share
	Contractual Post-Employment Benefit Description of Payout of Personal days	Share
	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	Shared Service Contract
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported