

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	102.0	92.0	96.0
On Roll Special Ed Full-Time	14.0	9.0	12.0
On Roll Subtotal	116.0	101.0	108.0
Sent to Other Districts Regular	38.0	45.0	46.0
Sent to Other Districts Special Ed	9.0	13.0	10.0
Received		1.0	0.0
In State Facilities		1.0	1.0

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	1,736,210	1,793,295	1,828,694
	Unrestricted Miscellaneous Revenues	10-1XXX	2,285	3,000	3,000
	Total Revenues from Local Sources		1,738,495	1,796,295	1,831,694
General Fund Revenues from State Sources	School Choice Aid	10-3116	198,960	211,860	230,472
	Categorical Transportation Aid	10-3121	47,977	47,977	47,977
	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	467,655	460,355	423,408
	PARCC Readiness Aid	10-3181	1,870	0	0
	Per Pupil Growth Aid	10-3182	1,870	0	0
	Professional Learning Community Aid	10-3183	1,860	0	0
	Other State Aids	10-3XXX	8,932	0	0
Total Revenues from State Sources		1,087,170	1,078,238	1,059,903	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	122,281	77,083
	Transfers from Other Funds	10-5200	-10,671	0	0
	Adjustment for Prior Year Encumbrances		0	3,481	0
	Actual Revenues (Over)/Under Expenditures		-34,566	0	0
General Fund Revenues	Total Operating Budget		2,780,428	3,000,295	2,968,680
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	31,663	21,608	17,286
	Title II	20-4451-4455	1,803	4,002	3,201
	Title IV	20-4471-4474	0	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	33,657	32,329	25,863
	Other	20-4XXX	17,401	16,500	13,200
	Total Revenues from Federal Sources		84,524	84,439	67,550
Special Revenue Fund Revenues	Total Grants and Entitlements		84,524	84,439	67,550
All Fund Revenues	Total Revenues/Sources		2,864,952	3,084,734	3,036,230
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,864,952	3,084,734	3,036,230

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	728,119	722,259	735,471
	Special Education-Instruction	11-2XX-100-XXX	176,515	208,518	198,475
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	934	17,631
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	700	2,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	754,088	965,429	825,976
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,693	61,189	63,979
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	28,994	33,099	33,805
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	24,628	23,037	23,375
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	81,310	77,877	80,031
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	119,878	96,081	111,937
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,765	2,525	2,555
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	77,238	91,987	85,089
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	46,567	56,000	53,302
	Undistributed Expenditures-Central Services	11-000-251-XXX	56,992	47,773	37,419
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	194,696	137,689	141,528
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	74,594	78,253	94,212
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	333,351	381,945	424,023
	Undistributed Expenditures-Food Services	11-000-310-930	15,000	15,000	15,000
		Total Undistributed Expenditures		1,875,794	2,067,884
General Fund Current Expenses	Total General Current Expense		2,780,428	3,000,295	2,946,508
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	22,172
	General Fund Grand Total		2,780,428	3,000,295	2,968,680
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	31,663	21,608	17,286
	Title II	20-XXX-XXX-XXX	1,803	4,002	3,201
	Title IV	20-XXX-XXX-XXX	0	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	33,657	32,329	25,863
	Other	20-XXX-XXX-XXX	17,401	16,500	13,200
		Total Federal Projects	20-XXX-XXX-XXX	84,524	84,439
Special Revenue Fund Expenses	Total Special Revenue Funds		84,524	84,439	67,550

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
All Fund Expenses	Total Expenditures/Appropriations		2,864,952	3,084,734	3,036,230
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,864,952	3,084,734	3,036,230

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	614	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	167,665	148,520	63,239	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	250,000	300,844	263,844	250,000
	Repayment of Debt	0	0	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	\$15,752	\$16,910	\$17,175	\$19,566	\$18,938
Total Classroom Instruction	\$9,313	\$9,829	\$10,586	\$11,960	\$11,653
Classroom-Salaries and Benefits	\$8,569	\$9,134	\$10,066	\$11,188	\$11,125
Classroom-General Supplies and Textbooks	\$428	\$386	\$167	\$383	\$379
Classroom-Purchased Services	\$317	\$309	\$354	\$389	\$150
Total Support Services	\$3,301	\$3,331	\$3,202	\$3,634	\$3,668
Support Services-Salaries and Benefits	\$2,196	\$2,432	\$2,615	\$2,944	\$2,892
Total Administrative Costs	\$1,701	\$1,795	\$1,863	\$2,290	\$1,972
Administration Salaries and Benefits	\$1,128	\$1,050	\$1,194	\$1,407	\$1,325
Total Operations and Maintenance of Plant	\$1,300	\$1,825	\$1,384	\$1,524	\$1,471
Operations and Maintenance-Salaries and Benefits	\$461	\$634	\$551	\$622	\$597
Board Contribution to Food Services	\$116	\$130	\$132	\$150	\$140
Total Extracurricular Costs	\$20	\$0	\$8	\$9	\$34
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$82	\$103	\$132	\$95	\$112
Employee Benefits as a percentage of salaries*	27.66%	27.87%	32.20%	30.92%	33.00%

*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)
Business Services	Share BA Services with ACSSSD	60,000
Food Services	Share Management with Galloway BOE	40,000
Municipal/Public Works	Share snow removal with City	6,500
Special Education Services	Share CST Services with ACSSSD	35,000

Estimated Tax Rates

Municipality	Category	Amount
Port Republic City	(A) General Fund School Levy	1,828,694
	(D) Total School Levy	1,828,694
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	115,174,700
	(H) Estimated Equalized Valuation (as of 10/01/18)	121,070,850
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5878
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5878
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5104
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5104

Employee Contract List for District

Name	Category	Measure
Brian London	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$102,999
	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	01/01/18
	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	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	\$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	\$17,923
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Statutory Limit
	Contractual Post-Employment Benefit Description of Payout of Vacation days	All 20 days at 1/260 of salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	convert to sick - non reimbursable
	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
Todd D'Anna	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	01
	Shared District	0125
	Job Title Other District	Assistant BA
	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	52
	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
Todd D'Anna	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	Not Applicable
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Applicable
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
	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	Business Service Contract with ACSSSD
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported