

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	99.0	102.0	100.0
On Roll Special Ed Full-Time	10.0	13.0	17.0
On Roll Subtotal	109.0	115.0	117.0
Sent to Other Districts Regular	29.0	34.0	36.0
Sent to Other Districts Special Ed	16.0	14.0	10.0

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	1,885,328	1,951,497	2,076,984
	Unrestricted Miscellaneous Revenues	10-1XXX	6,551	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Total Revenues from Local Sources		1,891,879	1,954,502	2,079,989
General Fund Revenues from State Sources	School Choice Aid	10-3116	224,740	235,940	230,183
	Categorical Transportation Aid	10-3121	47,977	47,977	47,977
	Extraordinary Aid	10-3131	24,912	10,000	10,000
	Categorical Special Education Aid	10-3132	85,872	85,872	85,872
	Equalization Aid	10-3176	259,429	259,429	280,235
	Categorical Security Aid	10-3177	12,745	12,745	12,745
	Adjustment Aid	10-3178	308,598	236,096	236,096
	Other State Aids	10-3XXX	5,820	0	0
Total Revenues from State Sources		970,093	888,059	903,108	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	167,389	0
	Transfers from Other Funds	10-5200	-8,816	0	0
	Adjustment for Prior Year Encumbrances		0	7,789	0
	Actual Revenues (Over)/Under Expenditures		-30,803	0	0
General Fund Revenues	Total Operating Budget		2,822,353	3,017,739	2,983,097
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3,132	5,000	5,000
	Other Revenue from Local Sources	20-1XXX	2,000	2,000	1,600
	Total Revenues from Local Sources	20-1XXX	5,132	7,000	6,600
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	35,046	0	0
	Title II	20-4451-4455	4,854	2,066	1,652
	Title IV	20-4471-4474	10,000	10,000	8,000
	Arp-Idea Preschool	20-4409	0	379	0
	Arp-Idea Basic	20-4419	0	4,441	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	32,653	31,458	25,166
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0	

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-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	149,157	0
	CARES Act Education Stabilization Fund	20-4530	17,111	0	0
	Coronavirus Relief Fund (CRF)	20-4532	4,493	0	0
	CRRSA Act-ESSER II	20-4534	0	66,368	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	11,544	11,908	9,526
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		115,701	520,777	44,344
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		4,296	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		0	400	400
Special Revenue Fund Revenues	Total Grants and Entitlements		125,129	528,177	51,344
All Fund Revenues	Total Revenues/Sources		2,947,482	3,545,916	3,034,441
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,947,482	3,545,916	3,034,441

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	657,622	726,916	696,453
	Special Education-Instruction	11-2XX-100-XXX	136,267	225,352	188,973
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	0	6,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	2,700	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	852,639	807,736	925,020
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,362	78,078	50,337
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	32,319	35,420	35,855
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	22,028	23,375	23,375
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	92,684	91,551	91,249
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	92,683	114,756	95,982
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	1,798	750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	93,815	93,112	89,192
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	54,500	54,015	52,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	38,524	40,486	48,687
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	172,163	160,438	161,874
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	98,593	109,461	115,800
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	348,429	385,065	359,004
	Total Undistributed Expenditures			1,972,739	1,995,291
General Fund Current Expenses	Total General Current Expense		2,766,628	2,950,259	2,941,051
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	55,725	67,475	42,041
	General Fund Grand Total		2,822,353	3,017,739	2,983,097
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	2,000	1,600
	Student Activity Fund	20-475-XXX-XXX	7,428	5,000	5,000
	Scholarship Fund	20-476-XXX-XXX	0	400	400

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	35,046	0	0
	Title II	20-XXX-XXX-XXX	4,854	2,066	1,652
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	32,653	31,458	25,166
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	4,441	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	379	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	17,111	0	0
	Other	20-XXX-XXX-XXX	11,544	11,908	9,526
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	4,493	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	66,368	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	149,157	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
		Total Federal Projects	20-XXX-XXX-XXX	115,701	520,777
Special Revenue Fund Expenses	Total Special Revenue Funds		125,129	528,177	51,344
All Fund Expenses	Total Expenditures/Appropriations		2,947,482	3,545,916	3,034,441
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,947,482	3,545,916	3,034,441

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	273,831	359,514	192,125	192,125
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	614	619	624	629
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	37,880	0	0	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	16,081	11,785	11,785	11,785
	Scholarship Fund	0	0	2,100	1,700
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	\$18,711	\$17,159	\$19,103	\$18,316	\$16,816
Total Classroom Instruction	\$11,449	\$9,623	\$11,028	\$10,916	\$10,066
Classroom-Salaries and Benefits	\$10,895	\$9,311	\$10,546	\$10,144	\$9,686
Classroom-General Supplies and Textbooks	\$353	\$190	\$236	\$249	\$146
Classroom-Purchased Services	\$201	\$123	\$246	\$523	\$235
Total Support Services	\$3,562	\$3,687	\$4,217	\$3,812	\$3,233
Support Services-Salaries and Benefits	\$2,938	\$3,156	\$3,431	\$3,057	\$2,669
Total Administrative Costs	\$2,064	\$2,077	\$2,173	\$1,978	\$1,954
Administration Salaries and Benefits	\$1,318	\$1,364	\$1,551	\$1,250	\$1,199
Total Operations and Maintenance of Plant	\$1,459	\$1,772	\$1,650	\$1,578	\$1,562
Operations and Maintenance-Salaries and Benefits	\$641	\$635	\$630	\$574	\$577
Board Contribution to Food Services	\$143	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$34	\$0	\$35	\$32	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$109	\$93	\$49	\$161	\$133
Employee Benefits as a percentage of salaries*	30.24%	29.48%	32.43%	29.94%	29.01%

*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)
Business Services	Shared BA with ACSSSD	75,000
Food Services	Consolidation with GEH	15,000
Municipal/Public Works	Snow Removal	10,000
Special Education Services	CST Management with ACSSSD	50,000
Transportation Services, including Fuel	GEH Transportation Consortium	20,000

Estimated Tax Rates

Municipality	Category	Amount
Port Republic City	(A) General Fund School Levy	2,076,984
	(D) Total School Levy	2,076,984
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	115,784,100
	(H) Estimated Equalized Valuation (as of 10/01/21)	146,173,589
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7938
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.7938
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4209
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4209

Employee Contract List for District

Name	Category	Measure
Carmine Bonanni	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$98,800
	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	01/01/22
	End Date of Contract	06/30/22
	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
	Total Allowances Amount	\$4,000
	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	none
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	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
Carmine Bonanni	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 Services 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?	Y
	Shared County	01
	Shared District	0125
	Job Title Other District	Assistant Business Admini
	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	52
	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
	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
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	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
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Shared Services Agreement	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	Cost of Shared Service Contract
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported