

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	106.0	102.0	99.0
On Roll Special Ed Full-Time	12.0	14.0	15.0
On Roll Subtotal	118.0	116.0	114.0
Sent to Other Districts Regular	42.0	38.0	44.0
Sent to Other Districts Special Ed	10.0	9.0	3.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,705,464	1,736,210	1,793,295
Unrestricted Miscellaneous Revenues	10-1XXX	1,165	3,001	3,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	1
Subtotal - Revenues From Local Sources		1,706,629	1,739,212	1,796,296
Revenues from State Sources:				
School Choice Aid	10-3116	179,064	198,960	211,860
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	478,202	467,655	460,355
Parcc Readiness Aid	10-3181	1,870	1,870	0
Per Pupil Growth Aid	10-3182	1,870	1,870	0
Professional Learning Community Aid	10-3183	1,860	1,860	0
Other State Aids	10-3XXX	4,900	0	0
Subtotal - Revenues From State Sources		1,073,789	1,078,238	1,078,238
Budgeted Fund Balance - Operating Budget	10-303	0	82,383	122,281
Actual Revenues (Over)/Under Expenditures		49,789	0	0
Total Operating Budget		2,830,207	2,899,833	2,996,815
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,000	0	0
Total Revenues From Local Sources	20-1XXX	2,000	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	5,708	10,110	8,088

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title II	20-4451-4455	0	3,975	3,180
Title Vi	20-4417-4418	16,065	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	34,590	22,157	17,725
Other	20-4XXX	0	6,394	5,115
Total Revenues From Federal Sources		56,363	42,636	34,108
Total Grants And Entitlements		58,363	42,636	34,108
Total Revenues/Sources		2,888,570	2,942,469	3,030,923
Total Revenues/Sources Net of Transfers		2,888,570	2,942,469	3,030,923

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	743,284	742,314	691,304
Special Education - Instruction	11-2XX-100-XXX	146,524	175,334	214,818
Basic Skills/Remedial - Instruction	11-230-100-XXX	52	3,424	21,200
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	700	700	700
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,200	950	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	863,918	813,896	962,573
Undist. Expenditures - Health Services	11-000-213-XXX	59,753	58,325	60,419
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	28,183	29,211	32,686
Undist. Expenditures - Child Study Teams	11-000-219-XXX	77,663	28,125	22,925
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	80,110	73,271	77,877
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	89,414	128,866	96,081
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,091	7,125	2,425
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	77,070	78,842	83,987
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	49,943	53,050	51,500
Undist. Expend. - Central Services	11-000-251-XXX	46,846	59,680	43,772
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	143,201	199,021	142,453
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	86,454	93,292	76,252
Personal Services - Employee Benefits	11-XXX-XXX-2XX	319,952	337,406	400,842
Undistributed Expenditures-Food Services	11-000-310-930	13,849	17,000	15,000
Total Undistributed Expenditures		1,938,447	1,977,110	2,068,792
Total General Current Expense		2,830,207	2,899,832	2,996,814
Capital Expenditures:				
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		0	1	1
General Fund Grand Total		2,830,207	2,899,833	2,996,815

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	5,708	10,110	8,088
Title II	20-XXX-XXX-XXX	0	3,975	3,180
Title VI	20-XXX-XXX-XXX	16,065	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	34,590	22,157	17,725
Other	20-XXX-XXX-XXX	0	6,394	5,115
Total Federal Projects	20-XXX-XXX-XXX	56,363	42,636	34,108
Total Special Revenue Funds		58,363	42,636	34,108
Total Expenditures/Appropriations		2,888,570	2,942,469	3,030,923
Total Expenditures Net of Transfers		2,888,570	2,942,469	3,030,923

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	250,000	250,000	287,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	614	613	614	615
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	217,452	167,664	85,281	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,179	\$15,752	\$16,645	\$17,178	\$17,175
Total Classroom Instruction	\$8,812	\$9,313	\$9,918	\$9,958	\$10,586
Classroom-Salaries and Benefits	\$8,349	\$8,569	\$9,196	\$9,205	\$10,066
Classroom-General Supplies and Textbooks	\$145	\$428	\$392	\$391	\$167
Classroom-Purchased Services	\$318	\$317	\$330	\$361	\$354
Total Support Services	\$3,025	\$3,301	\$3,201	\$3,310	\$3,202
Support Services-Salaries and Benefits	\$2,174	\$2,196	\$2,276	\$2,324	\$2,615
Total Administrative Costs	\$1,839	\$1,701	\$1,671	\$1,886	\$1,863
Administration Salaries and Benefits	\$1,569	\$1,128	\$1,024	\$1,070	\$1,194
Total Operations and Maintenance of Plant	\$1,496	\$1,300	\$1,673	\$1,861	\$1,384
Operations and Maintenance-Salaries and Benefits	\$582	\$461	\$475	\$662	\$551
Board Contribution to Food Services	\$0	\$116	\$140	\$147	\$132
Total Extracurricular Costs	\$8	\$20	\$41	\$16	\$8
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$80	\$82	\$58	\$60	\$132
Employee Benefits as a percentage of salaries*	24.60%	27.66%	27.82%	28.07%	32.20%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared BA service with ACSSSD	50,000
Special Education Services	CST Contract with ACSSSD	36,000
Custodial and Maintenance Services	Snow Removal	7,500
Food Services	Food service contract with Galloway Public Schools	15,000
Transportation Services, including Fuel	Transportation services with GEHRHSD	20,000

ID=Port Republic City

Category	Amount
(A) General Fund School Levy	1,793,295
(D) Total School Levy	1,793,295
(B) Estimated Net Taxable Valuation (as of 10/01/17)	113,866,000
(H) Estimated Equalized Valuation (as of 10/01/17)	121,237,223
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5749
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5749
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4792
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4792

Name=Brian London

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$99,999
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	\$9,502
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	\$21,884
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum at separation
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

Name=Brian London

Category	Measure
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

Name=Shard Service

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	01
Shared District	4240
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	104
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	\$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

Name=Shard Service

Category	Measure
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 with ACSSSD
Additional Comment 2	None Reported
Additional Comment 3	None Reported