

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	97.0	99.0	95.0
On Roll Special Ed Full-Time	10.0	10.0	11.0
On Roll Subtotal	107.0	109.0	106.0
Sent to Other Districts Regular	32.0	29.0	34.0
Sent to Other Districts Special Ed	14.0	16.0	10.0
Received	1.0		0.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,828,694	1,885,328	1,951,497
	Unrestricted Miscellaneous Revenues	10-1XXX	10,376	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Total Revenues from Local Sources		1,839,070	1,888,333	1,954,502
General Fund Revenues from State Sources	School Choice Aid	10-3116	230,472	224,740	235,940
	Categorical Transportation Aid	10-3121	47,977	47,977	47,977
	Extraordinary Aid	10-3131	4,172	20,700	10,000
	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	423,408	308,598	236,096
Total Revenues from State Sources		1,064,075	960,061	888,059	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	122,340	167,389
	Adjustment for Prior Year Encumbrances		0	24,794	0
	Actual Revenues (Over)/Under Expenditures		36,752	0	0
General Fund Revenues	Total Operating Budget		2,939,897	2,995,528	3,009,950
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	5,400	5,000
	Other Revenue from Local Sources	20-1XXX	2,000	2,000	1,600
	Total Revenues from Local Sources	20-1XXX	2,000	7,400	6,600
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	53,370	21,146	0
	Title II	20-4451-4455	8,238	4,854	3,883
	Title IV	20-4471-4474	0	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	31,669	32,653	26,122
	CARES Act Education Stabilization Fund	20-4530	0	17,111	0
	Coronavirus Relief Fund (CRF)	20-4532	0	4,493	0
	Other	20-4XXX	11,253	11,548	75,606
Total Revenues from Federal Sources		104,530	101,805	113,611	
Special Revenue Fund Revenues	Total Grants and Entitlements		106,530	109,605	120,611

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
All Fund Revenues	Total Revenues/Sources		3,046,427	3,105,133	3,130,561
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,046,427	3,105,133	3,130,561

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	739,917	737,656	684,393	
	Special Education-Instruction	11-2XX-100-XXX	190,853	170,906	177,078	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	4,200	0	0	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,700	2,700	2,700	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	875,999	876,062	904,976	
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,858	72,586	75,078	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	33,041	34,039	35,420	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	29,708	20,875	23,375	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	82,091	94,966	91,551	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	89,170	100,873	117,756	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,069	1,050	1,250	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	91,019	96,876	83,692	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	53,045	58,500	59,750	
	Undistributed Expenditures-Central Services	11-000-251-XXX	40,228	38,700	39,437	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	137,333	159,650	152,588	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	64,785	91,222	88,968	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	385,191	383,137	404,458	
	Undistributed Expenditures-Food Services	11-000-310-930	15,000	0	0	
		Total Undistributed Expenditures		1,964,537	2,028,536	2,078,299
	General Fund Current Expenses	Total General Current Expense		2,902,207	2,939,798	2,942,470
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	37,690	55,725	67,475	
	General Fund Grand Total		2,939,897	2,995,528	3,009,950	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	2,000	1,600	

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	53,370	21,146	0
	Title II	20-XXX-XXX-XXX	8,238	4,854	3,883
	Title IV	20-XXX-XXX-XXX	0	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	31,669	32,653	26,122
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	17,111	0
	Other	20-XXX-XXX-XXX	11,253	11,548	75,606
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	4,493	0
	Total Federal Projects	20-XXX-XXX-XXX	104,530	101,805	113,611
Special Revenue Fund Expenses	Total Special Revenue Funds		106,530	109,605	120,611
All Fund Expenses	Total Expenditures/Appropriations		3,046,427	3,105,133	3,130,561
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,046,427	3,105,133	3,130,561

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	614	614	619	624
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	101,119	37,880	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	267,904	273,831	319,371	151,982
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,769	\$18,711	\$18,897	\$18,786	\$19,103
Total Classroom Instruction	\$11,484	\$11,449	\$11,414	\$11,088	\$11,028
Classroom-Salaries and Benefits	\$10,932	\$10,895	\$10,984	\$10,620	\$10,546
Classroom-General Supplies and Textbooks	\$349	\$353	\$256	\$282	\$236
Classroom-Purchased Services	\$204	\$201	\$174	\$186	\$246
Total Support Services	\$3,552	\$3,562	\$3,902	\$3,818	\$4,217
Support Services-Salaries and Benefits	\$2,895	\$2,938	\$3,255	\$3,180	\$3,431
Total Administrative Costs	\$2,000	\$2,064	\$2,049	\$2,180	\$2,173
Administration Salaries and Benefits	\$1,312	\$1,318	\$1,379	\$1,446	\$1,551
Total Operations and Maintenance of Plant	\$1,585	\$1,459	\$1,498	\$1,667	\$1,650
Operations and Maintenance-Salaries and Benefits	\$593	\$641	\$593	\$638	\$630
Board Contribution to Food Services	\$147	\$143	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$34	\$34	\$33	\$35
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$33	\$109	\$77	\$102	\$49
Employee Benefits as a percentage of salaries*	29.66%	30.24%	31.56%	29.74%	32.43%

\*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 2020-21 revised appropriations and the 2021-22 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	Business Administrator	50,000
Custodial and Maintenance Services	Night Custodial	13,000
Municipal/Public Works	Lawn Care/Snow Removal	2,000
Special Education Services	CST Management	25,000
Transportation Services, including Fuel	Regional Transportation with GEH	35,000



## Estimated Tax Rates

Municipality	Category	Amount
Port Republic City	(A) General Fund School Levy	1,951,497
	(D) Total School Levy	1,951,497
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	115,141,900
	(H) Estimated Equalized Valuation (as of 10/01/20)	134,370,288
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6949
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6949
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4523
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4523

## Employee Contract List for District

Name	Category	Measure
Brian London	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$119,272
	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	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	\$7,057
	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	\$23,846
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of 10,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary for up to 30 days
	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
Share Service	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	52
	Contracted Number of Annual Vacation Days	4
	Contracted Number of Annual Sick Days	2
	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
Share Service	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	NA
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NA
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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	BA Share Service Contract
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported