

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	208.0	217.0	209.0
On Roll Special Ed Full-Time	53.0	53.0	53.0
On Roll Subtotal	261.0	270.0	262.0
In Private School Placements	16.0	15.0	15.0
Sent to Contracted Preschool	15.0	6.0	15.0
Sent to Other Districts Regular	102.0	104.5	124.0
Sent to Other Districts Special Ed	35.5	30.5	10.0
Received	4.0	4.0	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	6,685,345	6,819,052	6,955,433
	Total Tuition	10-1300	0	10,500	0
	Unrestricted Miscellaneous Revenues	10-1XXX	53,573	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	211	1	1
	Total Revenues from Local Sources		6,739,129	6,829,553	6,955,434
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	56,921	56,921	56,921
	Extraordinary Aid	10-3131	237,290	120,000	189,832
	Categorical Special Education Aid	10-3132	348,450	348,450	348,450
	Equalization Aid	10-3176	1,388,253	1,104,695	745,124
	Categorical Security Aid	10-3177	33,720	33,720	33,720
	Total Revenues from State Sources		2,064,634	1,663,786	1,374,047
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	38,759	15,944	21,310
	Total Revenues from Federal Sources		38,759	15,944	21,310
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	940,592	886,163	1,008,433
	Actual Revenues (Over)/Under Expenditures		-993,862	0	0
General Fund Revenues	Total Operating Budget		8,789,252	9,395,446	9,359,224
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	5,000	5,000
	Other Revenue from Local Sources	20-1XXX	289	0	0
	Total Revenues from Local Sources	20-1XXX	289	5,000	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	122,475	124,560	126,660
	Total Revenues from State Sources		122,475	124,560	126,660
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	150,479	144,000	130,298
	Title II	20-4451-4455	0	16,508	19,802
	Title IV	20-4471-4474	7,682	8,000	9,486
	I.D.E.A. Part B (Handicapped)	20-4420-4429	128,944	106,605	127,754
	Crrsa Act-Esser II	20-4534		0	496,772
	Crrsa Act-Learning Acceleration Grant	20-4535		0	31,880
	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		287,105	275,113	860,992

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		409,869	404,673	992,652
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	489,030	488,411	491,149
	Total Revenues from Local Sources		489,030	488,411	491,149
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	162,670	162,464	163,376
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		651,700	650,875	654,525
Debt Service Fund Revenues	Total Repayment of Debt		651,700	650,875	654,525
All Fund Revenues	Total Revenues/Sources		9,850,821	10,450,994	11,006,401
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,850,821	10,450,994	11,006,401

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	1,446,194	1,413,590	1,565,747	
	Special Education-Instruction	11-2XX-100-XXX	384,340	392,019	447,631	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	58,976	60,754	
	Bilingual Education-Instruction	11-240-100-XXX	59,040	57,073	59,602	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,837	8,081	16,485	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	7,393	36,840	28,398	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,733,270	3,838,665	3,746,478	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	47,278	42,380	45,380	
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,962	55,213	55,874	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	238,052	199,961	180,229	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	131,702	176,860	156,860	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	174,420	175,492	181,881	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	74,547	0	5,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,716	52,200	53,520	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,476	5,000	7,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	250,080	263,010	242,362	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	66,768	80,038	61,627	
	Undistributed Expenditures-Central Services	11-000-251-XXX	134,439	96,878	95,000	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	43,550	0	0	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	283,193	373,220	389,511	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	340,650	477,036	480,876	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	955,143	1,284,336	1,236,508	
	Total Undistributed Expenditures			6,541,246	7,120,289	6,938,606
	General Fund Current Expenses	Total General Current Expense		8,442,050	9,086,868	9,117,223
Capital Outlay	Equipment	12-XXX-XXX-730	19,096	0	0	
	Increase In Capital Reserve	10-604	211	0	0	
	Interest Deposit to Capital Reserve	10-604	0	1	1	
	Total Capital Outlay		19,307	1	1	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	327,895	308,577	242,000
	General Fund Grand Total		8,789,252	9,395,446	9,359,224
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	289	0	0
	Student Activity Fund	20-475-XXX-XXX	0	5,000	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	124,560	108,750
	Support Services	20-218-200-XXX	122,475	0	17,910
	Total Preschool Education Aid	20-218-XXX-XXX	122,475	124,560	126,660
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	122,475	124,560	126,660
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	150,479	144,000	130,298
	Title II	20-XXX-XXX-XXX	0	16,508	19,802
	Title IV	20-XXX-XXX-XXX	0	8,000	9,486
	Title VI	20-XXX-XXX-XXX	7,682	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	128,944	106,605	127,754
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	496,772
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	31,880
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	287,105	275,113	860,992
Special Revenue Fund Expenses	Total Special Revenue Funds		409,869	404,673	992,652
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	651,700	650,875	654,525
	Total Debt Service Funds		651,700	650,875	654,525
All Fund Expenses	Total Expenditures/Appropriations		9,850,821	10,450,994	11,006,401
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,850,821	10,450,994	11,006,401

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	11,628	11,838	11,839	11,840
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,491,276	1,600,334	938,250	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	585,479	544,262	320,183	250,000
	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	\$18,171	\$16,939	\$21,740	\$18,474	\$20,228
Total Classroom Instruction	\$10,686	\$9,734	\$13,308	\$11,003	\$12,455
Classroom-Salaries and Benefits	\$10,290	\$9,525	\$12,272	\$10,149	\$11,476
Classroom-General Supplies and Textbooks	\$221	\$69	\$238	\$196	\$308
Classroom-Purchased Services	\$175	\$141	\$798	\$658	\$670
Total Support Services	\$3,392	\$3,511	\$4,121	\$3,405	\$3,594
Support Services-Salaries and Benefits	\$2,302	\$2,375	\$2,754	\$2,277	\$2,539
Total Administrative Costs	\$2,397	\$2,375	\$2,185	\$2,211	\$2,137
Administration Salaries and Benefits	\$1,860	\$1,812	\$1,979	\$1,704	\$1,777
Total Operations and Maintenance of Plant	\$1,554	\$1,271	\$1,842	\$1,621	\$1,784
Operations and Maintenance-Salaries and Benefits	\$881	\$695	\$796	\$658	\$719
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$142	\$48	\$283	\$234	\$258
Total Equipment Costs	\$69	\$74	\$0	\$0	\$0
Legal Costs	\$209	\$276	\$69	\$269	\$202
Employee Benefits as a percentage of salaries*	43.42%	34.36%	47.34%	47.78%	42.32%

*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)
Insurance Coverages and Benefits	The District belongs to NJSIG (NJ School Insurance Group) and GSSIF (Garden State School Insurance Fund)	0
Municipal/Public Works	The District and the municipality share snow removal services for parking lots and playgrounds	0
	Neptune City School District has access to heavy equipment from the municipality when necessary	0
	The municipality has access to the school district's gymnasium for practice of sports as well as official games	0
	Neptune City School District has access to municipality fields for games and practices	0
	The District shares mechanical work done with the municipality	0
Purchasing	Neptune City School District is a member of MOESC Purchasing Cooperative as well as a member of ACES for electricity and gas purchases	0
Recycling	We have a collaborative agreement with the Neptune City Municipality for recycling services	0

Estimated Tax Rates

Municipality	Category	Amount
Neptune City Borough	(A) General Fund School Levy	6,955,433
	(D) Total School Levy	7,446,582
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	640,359,500
	(H) Estimated Equalized Valuation (as of 10/01/20)	689,745,261
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0862
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1629
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0084
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0796

Employee Contract List for District

Name	Category	Measure
Dr. Raymond J. Boccuti	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$152,000
	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	07/14/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	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	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,800
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$32,538
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon leaving district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon leaving district
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Dr. Raymond J. Boccuti	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
Yvonne Hellwig	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$95,000
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	7
	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
Yvonne Hellwig	Total Allowances Amount	\$1,000
	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	