

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,301.0	1,213.0	1,370.0
On Roll Regular Shared-Time	4.0	16.0	0.0
On Roll Special Ed Full-Time	355.0	314.0	352.0
On Roll Special Ed Shared-Time	21.0	14.0	0.0
On Roll Subtotal	1,681.0	1,557.0	1,722.0
In Private School Placements	30.0	30.0	29.0
Sent to Other Districts Regular	9.0	8.5	2.0
Sent to Other Districts Special Ed	12.5	12.5	24.0
Received	2.0		0.0
In State Facilities	2.0	5.0	5.0

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	5,474,624	5,524,990	6,115,490
	Transportation Fees from Individuals	10-1410	12,902	0	0
	Rents and Royalties	10-1910	0	0	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	125,906	50,000	86,001
	Interest Earned on Maintenance Reserve	10-1XXX	0	2,000	1,000
	Total Revenues from Local Sources		5,613,432	5,576,990	6,212,491
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	334,763	334,763	334,763
	Extraordinary Aid	10-3131	254,950	150,000	150,000
	Categorical Special Education Aid	10-3132	1,023,215	1,023,215	1,023,215
	Equalization Aid	10-3176	16,728,975	16,973,265	16,973,265
	Categorical Security Aid	10-3177	535,157	535,157	535,157
	Adjustment Aid	10-3178	7,284,018	7,243,248	6,492,062
	Total Revenues from State Sources		26,161,078	26,259,648	25,508,462
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	72,280	162,369	154,256
	Total Revenues from Federal Sources		72,280	162,369	154,256
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	479,902	30,646
	Withdrawal from Maintenance Reserve	10-310	0	100,000	250,000
	Actual Revenues (Over)/Under Expenditures		1,223,747	0	0
General Fund Revenues	Total Operating Budget		33,070,537	32,578,909	32,155,855
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	50,000
	Other Revenue from Local Sources	20-1XXX	12,019	15,203	0
	Total Revenues from Local Sources	20-1XXX	12,019	15,203	50,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	65,980	0
	Preschool Education Aid	20-3218	0	2,941,620	2,991,340
	Other Restricted Entitlements	20-32XX	2,672,805	709,121	681,659
	State Grants Through Intermediate Sources	20-3700	393,699	0	0
	Total Revenues from State Sources		3,066,504	3,716,721	3,672,999

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,164,924	1,297,452	1,102,834
	I.D.E.A. Part B (Handicapped)	20-4420-4429	582,082	612,068	520,258
	Vocational Education	20-4430	0	18,768	18,768
	CARES Act Education Stabilization Fund	20-4530	136,752	692,155	418,518
	CARES-Digital Divide Grant	20-4531	0	65,109	0
	Coronavirus Relief Fund (CRF)	20-4532	0	144,278	0
	Crrsa Act-Esser II	20-4534		0	3,219,309
	Crrsa Act-Learning Acceleration Grant	20-4535		0	206,598
	Other	20-4XXX	212,817	0	0
	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			2,096,575	2,829,830
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	81,582
Special Revenue Fund Revenues	Total Grants and Entitlements		5,175,098	6,561,754	9,335,866
All Fund Revenues	Total Revenues/Sources		38,245,635	39,140,663	41,491,721
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	81,582
	Total Revenues/Sources Net of Transfers		38,245,635	39,140,663	41,410,139

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	182,901	386,250	406,582
	Bilingual Education-Instruction	11-240-100-XXX	324,640	242,435	260,813
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	0	3,413
	Summer School	11-422-XXX-XXX	31,907	46,800	44,708
	Community Services Programs/Operations	11-800-330-XXX	0	150,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,699,655	3,351,158	2,527,425
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	143,202	62,929	66,651
	Undistributed Expenditures-Health Services	11-000-213-XXX	155,657	196,396	196,586
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	540,209	547,898	557,606
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	199,862	0	26,005
	Undistributed Expenditures-Guidance	11-000-218-XXX	269,346	164,710	91,800
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	909,416	856,332	985,091
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	543,599	540,778	385,838
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	446,604	481,547	0
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	32,181	39,300	55,900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	539,684	809,430	886,966
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	18	0	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	363,940	368,574	390,588
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	0	163,400
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,426,736	3,338,793	3,694,477
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,904,229	1,467,195	1,340,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,357,915	1,806,239	2,204,397
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	50,000
	Total Undistributed Expenditures			14,532,253	14,031,279
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,000	1,000
General Fund Current Expenses	Total General Current Expense		15,071,701	14,858,764	14,339,246

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	178,573
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	250,000
	Total Capital Outlay		0	0	428,573
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	122,000	43,303	53,781
	General Fund Contribution to School Based Budgeting	10-000-520-930	17,876,836	17,676,842	17,334,255
	General Fund Grand Total		33,070,537	32,578,909	32,155,855
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	12,019	15,203	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	1,555,813	1,649,102
	Support Services	20-218-200-XXX	0	1,451,787	1,423,820
	Total Preschool Education Aid	20-218-XXX-XXX	0	3,007,600	3,072,922
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	3,066,504	709,121	681,659
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	3,066,504	3,716,721	3,754,581
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,164,924	744,952	602,834
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	582,082	612,068	520,258
	Vocational Education	20-XXX-XXX-XXX	0	18,768	18,768
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	136,752	692,155	418,518
	Other	20-XXX-XXX-XXX	212,817	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	65,109	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	144,278	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	3,219,309
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	206,598
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	0	552,500	500,000
	Total Federal Projects	20-XXX-XXX-XXX	2,096,575	2,829,830	5,531,285
Special Revenue Fund Expenses	Total Special Revenue Funds		5,175,098	6,561,754	9,335,866
All Fund Expenses	Total Expenditures/Appropriations		38,245,635	39,140,663	41,491,721
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	81,582
	Total Expenditures Net of Transfers		38,245,635	39,140,663	41,410,139

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	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	500,000	500,000	402,000	153,000
	Legal Reserve	547,444	112,757	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	1,237,864	586,481	239,336	208,690
	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	\$20,590	\$28,750	\$18,747	\$20,257	\$18,139
Total Classroom Instruction	\$11,868	\$19,581	\$11,137	\$11,906	\$10,793
Classroom-Salaries and Benefits	\$11,373	\$19,170	\$10,852	\$11,599	\$10,279
Classroom-General Supplies and Textbooks	\$232	\$160	\$227	\$245	\$393
Classroom-Purchased Services	\$263	\$250	\$58	\$62	\$121
Total Support Services	\$4,203	\$3,692	\$3,376	\$3,616	\$2,789
Support Services-Salaries and Benefits	\$3,468	\$3,161	\$2,730	\$2,918	\$2,370
Total Administrative Costs	\$1,608	\$2,170	\$1,453	\$1,737	\$1,720
Administration Salaries and Benefits	\$1,340	\$1,932	\$1,231	\$1,316	\$1,208
Total Operations and Maintenance of Plant	\$2,348	\$2,177	\$2,037	\$2,200	\$2,218
Operations and Maintenance-Salaries and Benefits	\$313	\$249	\$112	\$120	\$286
Board Contribution to Food Services	\$22	\$0	\$0	\$0	\$29
Total Extracurricular Costs	\$540	\$1,130	\$655	\$701	\$589
Total Equipment Costs	\$0	\$0	\$0	\$0	\$104
Legal Costs	\$26	\$32	\$12	\$13	\$29
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$401	\$332	\$359	\$291
Employee Benefits as a percentage of salaries*	25.65%	26.50%	30.32%	28.90%	26.82%

*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.

Advertised Blended Resource SBB Statement

Source	Budget Category	2019-20	2020-21	2021-22
Resources	Adjustment for Prior Year Encumbrances	0	0	0
	General Fund Contribution (15-5200)	17,501,838	17,676,842	17,334,255
	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	650,000	552,500	500,000
	Total SBB Resources	18,151,838	18,229,342	17,834,255
Appropriations	Instruction (15-XXX-100-XXX)	13,090,277	12,974,339	13,370,383
	Support Services (15-XXX-2XX-XXX)	5,061,561	5,255,003	4,463,872
	Equipment (15-XXX-XXX-73X)	0	0	0
	Total SBB Appropriations	18,151,838	18,229,342	17,834,255

Estimated Tax Rates

Municipality	Category	Amount
Keansburg Borough	(A) General Fund School Levy	5,820,240
	(D) Total School Levy	5,820,240
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	475,451,618
	(H) Estimated Equalized Valuation (as of 10/01/20)	642,970,040
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2241
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2241
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9052
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9052

Employee Contract List for District

Name	Category	Measure
George Hoff	Job Title	Other
	Job Title II	School Safety Specialist
	Base Annual Salary Amount	\$85,980
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	12
	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	\$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	No payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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
George Hoff	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
Kathleen O'Hare-Plasteras	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$205,000
	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	01/05/21
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	28
	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

Employee Contract List for District

Name	Category	Measure
Kathleen O'Hare-Plasteras	Total Allowances Amount	\$11,245
	Total Bonuses Amount	\$25,000
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum amt pd at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Days pd based on days earned at per diem amt.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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	
Michael LoBrace	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$142,500
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Michael LoBrace	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	04/26/21
	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	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