

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,244.0	1,232.0	1,247.0
On Roll Regular Shared-Time	10.0	14.0	0.0
On Roll Special Ed Full-Time	334.0	289.0	332.0
On Roll Special Ed Shared-Time	9.0	12.0	0.0
On Roll Subtotal	1,597.0	1,547.0	1,579.0
In Private School Placements	36.0	32.0	0.0
Sent to Other Districts Regular	2.0	8.0	0.0
Sent to Other Districts Special Ed	6.0	5.0	0.0
In State Facilities	1.0	3.0	4.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,965,660	5,064,973	5,166,272
Total Tuition	10-1300	11,526	0	0
Rents And Royalties	10-1910	12,675	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	226,619	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	5,447	0	0
Subtotal - Revenues From Local Sources		5,221,927	5,064,973	5,166,272
Revenues from State Sources:				
School Choice Aid	10-3116	9,886	9,886	0
Categorical Transportation Aid	10-3121	244,350	244,350	334,763
Extraordinary Aid	10-3131	192,087	192,087	0
Categorical Special Education Aid	10-3132	901,656	901,656	1,023,215
Equalization Aid	10-3176	16,973,265	16,973,265	16,973,265
Categorical Security Aid	10-3177	535,157	535,157	535,157
Adjustment Aid	10-3178	8,642,285	8,124,477	8,124,477
Parcc Readiness Aid	10-3181	14,030	14,030	0
Per Pupil Growth Aid	10-3182	14,030	14,030	0
Professional Learning Community Aid	10-3183	13,310	13,310	0
Other State Aids	10-3XXX	0	517,808	357,092
Subtotal - Revenues From State Sources		27,540,056	27,540,056	27,347,969
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	199,287	97,277	99,895
ARRA/SEMI Revenue	10-4210	14,194	0	0
Subtotal - Revenues From Federal Sources		213,481	97,277	99,895
Budgeted Fund Balance - Operating Budget	10-303	0	1,508,967	1,915,153
Adjustment For Prior Year Encumbrances		0	6,298	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		227,439	0	0
Total Operating Budget		33,202,903	34,217,571	34,529,289
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	26,993	0	0
Total Revenues From Local Sources	20-1XXX	26,993	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	65,205	65,205
Preschool Education Aid	20-3218	2,775,971	2,800,160	2,829,480
Other Restricted Entitlements	20-32XX	309,319	0	0
Total Revenues From State Sources		3,085,290	2,865,365	2,894,685
Revenues from Federal Sources:				
Title I	20-4411-4416	1,283,823	1,036,817	829,454
Title II	20-4451-4455	86,233	73,938	59,150
Title III	20-4491-4494	24,118	10,635	8,508
I.D.E.A. Part B (Handicapped)	20-4420-4429	574,658	573,472	458,778
Other	20-4XXX	336,545	0	0
Total Revenues From Federal Sources		2,305,377	1,694,862	1,355,890
Transfers From Operating Budget-Prek	20-5200	0	0	48,080
Total Grants And Entitlements		5,417,660	4,560,227	4,298,655
Total Revenues/Sources		38,620,563	38,777,798	38,827,944
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	0	48,080
Total Revenues/Sources Net of Transfers		38,620,563	38,777,798	38,779,864

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	760,186	702,191	727,839
Bilingual Education - Instruction	11-240-100-XXX	271,240	307,496	308,480
Summer School	11-422-XXX-XXX	64,653	78,860	51,500
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	680,255	0
Community Services Programs/Operations	11-800-330-XXX	26,291	35,000	35,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,099,624	2,800,808	2,936,038
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	164,901	134,678	138,854
Undist. Expenditures - Health Services	11-000-213-XXX	166,919	183,348	205,384
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	599,592	610,709	527,395
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	299,284	251,324	251,110
Undist. Expenditures - Guidance	11-000-218-XXX	203,934	338,660	342,653
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,237,674	1,117,303	1,014,317
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	519,548	583,273	602,810
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	867,028	630,697	743,965
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	26,702	76,250	61,545
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	675,225	636,127	622,031
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	2,389	0	0
Undist. Expend. - Central Services	11-000-251-XXX	332,537	423,477	418,748
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	1,596	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,776,593	3,513,065	3,781,772
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,630,439	1,205,901	1,388,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,001,756	1,971,080	2,155,390
Total Undistributed Expenditures		14,605,741	14,476,700	15,190,512
Total General Current Expense		15,728,111	16,280,502	16,313,331
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	157,035	90,989	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	63,364	0
Total Capital Outlay		157,035	154,353	0
General Fund Contribution To SBB	10-000-520-930	17,317,757	17,782,716	18,215,958
General Fund Grand Total		33,202,903	34,217,571	34,529,289
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	26,993	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	1,470,874	1,504,650	1,607,266
Support Services	20-218-200-XXX	1,305,097	1,360,715	1,335,499
Total Preschool Education Aid	20-218-XXX-XXX	2,775,971	2,865,365	2,942,765
Other State Projects:				
Other	20-XXX-XXX-XXX	309,319	0	0
Total Other State Projects		309,319	0	0
Total State Projects	20-XXX-XXX-XXX	3,085,290	2,865,365	2,942,765
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,283,823	386,817	179,454
Title II	20-XXX-XXX-XXX	86,233	73,938	59,150
Title III	20-XXX-XXX-XXX	24,118	10,635	8,508
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	574,658	573,472	458,778
Other	20-XXX-XXX-XXX	336,545	0	0
Contribution To SBB - Other Federal Projects	20-XXX-520-930	0	650,000	650,000
Total Federal Projects	20-XXX-XXX-XXX	2,305,377	1,694,862	1,355,890
Total Special Revenue Funds		5,417,660	4,560,227	4,298,655
Total Expenditures/Appropriations		38,620,563	38,777,798	38,827,944
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	0	48,080
Total Expenditures Net of Transfers		38,620,563	38,777,798	38,779,864

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	819,728	982,636	855,619	684,225
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	500,000	500,000	500,000	500,000
Restricted for General Operating Budget	Legal Reserve	3,516,379	3,125,709	1,743,759	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	130,000	130,000	130,000	130,000
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	\$21,789	\$20,800	\$21,180	\$21,807	\$21,289
Total Classroom Instruction	\$12,212	\$11,538	\$11,777	\$12,446	\$12,074
Classroom-Salaries and Benefits	\$11,137	\$10,541	\$10,763	\$11,259	\$11,235
Classroom-General Supplies and Textbooks	\$588	\$411	\$332	\$309	\$297
Classroom-Purchased Services	\$487	\$586	\$682	\$877	\$542
Total Support Services	\$4,929	\$4,648	\$4,851	\$4,749	\$4,408
Support Services-Salaries and Benefits	\$4,179	\$3,943	\$4,020	\$3,943	\$3,678
Total Administrative Costs	\$1,692	\$1,588	\$1,645	\$1,673	\$1,667
Administration Salaries and Benefits	\$1,336	\$1,270	\$1,257	\$1,318	\$1,397
Total Operations and Maintenance of Plant	\$2,211	\$2,433	\$2,219	\$2,310	\$2,419
Operations and Maintenance-Salaries and Benefits	\$69	\$62	\$90	\$92	\$94
Board Contribution to Food Services	\$164	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$581	\$576	\$666	\$607	\$697
Total Equipment Costs	\$167	\$167	\$35	\$59	\$0
Legal Costs	\$22	\$28	\$31	\$41	\$25
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$409	\$424	\$412
Employee Benefits as a percentage of salaries*	25.76%	24.47%	24.72%	23.09%	26.06%

*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.

Advertised Blended Resource SBB
Statement

Budget Category	2016-17	2017-18	2018-19
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	17,317,757	17,782,716	18,215,958
Restricted State Entitlements (15-3200)	0	0	0
Restricted Federal Entitlements (15-44XX)	0	650,000	650,000
Total SBB Resources	17,317,757	18,432,716	18,865,958
Appropriations:			
Instruction (15-XXX-100-XXX)	12,970,911	13,519,947	13,666,018
Support Services (15-XXX-2XX-XXX)	4,853,863	4,912,769	5,199,940
Equipment (15-XXX-XXX-73X)	103,985	0	0
Total SBB Appropriations	17,928,759	18,432,716	18,865,958

ID=Keansburg Borough

Category	Amount
(A) General Fund School Levy	5,166,272
(D) Total School Levy	5,166,272
(B) Estimated Net Taxable Valuation (as of 10/01/17)	458,306,982
(H) Estimated Equalized Valuation (as of 10/01/17)	524,855,545
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1273
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1273
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9843
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9843

Name=Daniel Castles

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$139,050
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	25
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	\$5,000
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 15,000
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of unused personal days
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=Daniel Castles

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=John Covert

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	District Director
Base Annual Salary Amount	\$152,251
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	25
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	\$6,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,943
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 15,000
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
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=John Covert

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=John Niesz

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$165,650
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	07/01/18
End Date of Contract	06/30/23
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
Total Allowances Amount	\$9,034
Total Bonuses Amount	\$24,081
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,165
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 15,000
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day pay out
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=John Niesz

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