

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	418.0	377.0	405.0
On Roll Special Ed Full-Time	92.0	79.0	77.0
On Roll Subtotal	510.0	456.0	482.0
In Private School Placements	2.0	4.0	0.0
Sent to Other Districts Regular	109.0	123.0	110.0
Sent to Other Districts Special Ed	58.0	59.0	53.0
Received	5.0	5.0	0.0
In State Facilities	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	2,020,978	2,133,285	2,175,951
	Total Tuition	10-1300	163,531	67,462	44,295
	Unrestricted Miscellaneous Revenues	10-1XXX	159,711	24,000	15,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	25	15
	Interest Earned on Maintenance Reserve	10-1XXX	1,725	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	15	15	25
	Total Revenues from Local Sources			2,345,985	2,224,812
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	76,075	0	0
	Categorical Special Education Aid	10-3132	189,620	189,620	189,620
	Equalization Aid	10-3176	9,277,063	9,221,065	9,096,016
	Other State Aids	10-3XXX	677,867	0	0
	Total Revenues from State Sources			10,220,625	9,410,685
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	5,690	23,090	20,667
	Total Revenues from Federal Sources			5,690	23,090
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	494,604	497,799	722,450
	Transfers from Other Funds	10-5200	558	0	0
	Adjustment for Prior Year Encumbrances		0	8,632	0
	Actual Revenues (Over)/Under Expenditures		-1,410,862	0	0
General Fund Revenues	Total Operating Budget		11,656,600	12,165,018	12,264,064
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	41,437	0	0
	Total Revenues from Local Sources	20-1XXX	41,437	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	105,350	540	149,146
	Preschool Education Aid	20-3218	158,450	298,116	139,914
	Other Restricted Entitlements	20-32XX	12,440	0	0
	Total Revenues from State Sources			276,240	298,656

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	491,137	453,376	385,369
	Title II	20-4451-4455	52,987	38,519	32,741
	Title IV	20-4471-4474	0	33,539	28,508
	I.D.E.A. Part B (Handicapped)	20-4420-4429	180,762	192,006	163,205
	CARES Act Education Stabilization Fund	20-4530	4,690	72,192	0
	Coronavirus Relief Fund (CRF)	20-4532	0	77,590	0
	Crrsa Act-Esser II	20-4534		0	1,000,000
	Other	20-4XXX	102,220	64,121	54,502
	Total Revenues from Federal Sources			831,796	931,343
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	5,962	7,628
Special Revenue Fund Revenues	Total Grants and Entitlements		1,149,473	1,235,961	1,961,013
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	104,992	103,332	96,957
	Total Revenues from Local Sources		104,992	103,332	96,957
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	149,671	147,306	138,218
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		254,663	250,638	235,175
Debt Service Fund Revenues	Total Repayment of Debt		254,663	250,638	235,175
All Fund Revenues	Total Revenues/Sources		13,060,736	13,651,617	14,460,252
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	5,962	7,628
	Total Revenues/Sources Net of Transfers		13,060,736	13,645,655	14,452,624

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	2,169,199	1,939,341	2,054,427
	Special Education-Instruction	11-2XX-100-XXX	797,622	757,386	689,754
	Basic Skills/Remedial-Instruction	11-230-100-XXX	47,611	154,820	155,856
	Bilingual Education-Instruction	11-240-100-XXX	45,833	55,077	55,077
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	150	4,400	4,400
	School-Sponsored Athletics-Instruction	11-402-100-XXX	5,935	8,500	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,616,766	3,801,005	3,243,197
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,885	27,208	25,216
	Undistributed Expenditures-Health Services	11-000-213-XXX	201,157	142,660	143,332
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	161,106	165,069	160,121
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	155,091	245,724	155,078
	Undistributed Expenditures-Guidance	11-000-218-XXX	182,257	137,055	131,837
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	240,736	279,565	255,630
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,386	8,000	8,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	20,000	0
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,086	10,700	10,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	301,126	335,900	393,054
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	284,213	225,875	191,296
	Undistributed Expenditures-Central Services	11-000-251-XXX	139,147	146,708	147,805
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	45,248	95,000	120,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	993,991	1,161,500	1,084,541
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	644,136	818,522	810,475
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,378,010	1,538,206	1,470,734
	Total Undistributed Expenditures		8,367,341	9,158,697	8,351,016
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
	Interest Earned on Current Expense Emergency Res	10-607	0	25	15
General Fund Current Expenses	Total General Current Expense		11,433,691	12,078,271	11,319,070

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	35,484	44,403	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	147,156	9,270	911,910
	Interest Deposit to Capital Reserve	10-604	0	15	25
	Total Capital Outlay		182,640	53,688	911,935
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	40,269	33,059	33,059
	General Fund Grand Total		11,656,600	12,165,018	12,264,064
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	41,437	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	245,053	255,789	198,082
	Support Services	20-218-200-XXX	18,747	48,829	98,606
	Total Preschool Education Aid	20-218-XXX-XXX	263,800	304,618	296,688
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	12,440	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	276,240	304,618	296,688
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	491,137	453,376	385,369
	Title II	20-XXX-XXX-XXX	52,987	38,519	32,741
	Title IV	20-XXX-XXX-XXX	0	33,539	28,508
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	180,762	192,006	163,205
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	4,690	72,192	0
	Other	20-XXX-XXX-XXX	102,220	64,121	54,502
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	77,590	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	1,000,000
	Total Federal Projects	20-XXX-XXX-XXX	831,796	931,343	1,664,325
Special Revenue Fund Expenses	Total Special Revenue Funds		1,149,473	1,235,961	1,961,013
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	254,663	250,638	235,175
	Total Debt Service Funds		254,663	250,638	235,175
All Fund Expenses	Total Expenditures/Appropriations		13,060,736	13,651,617	14,460,252
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	5,962	7,628
	Total Expenditures Net of Transfers		13,060,736	13,645,655	14,452,624

## 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	282	250,297	250,312	250,337
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	172,549	674,274	674,299	674,324
	Legal Reserve	992,403	1,144,174	646,375	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	41,349	41,374	41,399	41,414
	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	316,237	326,075	326,075	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	\$12,978	\$15,041	\$14,979	\$16,970	\$15,632
Total Classroom Instruction	\$7,653	\$8,537	\$7,989	\$9,168	\$8,594
Classroom-Salaries and Benefits	\$7,493	\$8,010	\$7,680	\$8,820	\$8,056
Classroom-General Supplies and Textbooks	\$61	\$438	\$154	\$166	\$372
Classroom-Purchased Services	\$99	\$89	\$155	\$182	\$166
Total Support Services	\$2,051	\$2,464	\$2,393	\$2,884	\$2,448
Support Services-Salaries and Benefits	\$1,807	\$2,218	\$1,969	\$2,405	\$1,856
Total Administrative Costs	\$1,619	\$1,839	\$2,108	\$2,072	\$2,047
Administration Salaries and Benefits	\$1,089	\$1,213	\$1,245	\$1,216	\$1,087
Total Operations and Maintenance of Plant	\$1,496	\$2,065	\$2,284	\$2,613	\$2,314
Operations and Maintenance-Salaries and Benefits	\$203	\$218	\$228	\$260	\$250
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$11	\$16	\$33	\$37	\$35
Total Equipment Costs	\$71	\$72	\$0	\$97	\$0
Legal Costs	\$74	\$42	\$58	\$14	\$62
Employee Benefits as a percentage of salaries*	35.14%	30.11%	34.72%	34.58%	34.99%

\*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	School Business Administrator	0
Food Services	Food Service Management	0
Special Education Services	Shared Speech and OT	0
Staffing - Other	Custodial Services	0
Technology Services	IT Support Services and Staffing	0
Transportation Services, including Fuel	Vineland Transportation Co-Op	0



**Estimated Tax Rates**

Municipality	Category	Amount
Commercial Twp	(A) General Fund School Levy	2,175,951
	(D) Total School Levy	2,272,908
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	276,167,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	247,085,712
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7879
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8230
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8806
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9199

Employee Contract List for District

Name	Category	Measure
Kristin Schell	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$128,125
	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	12/21/19
	End Date of Contract	06/30/23
	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	\$7,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,330
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,654
	Contractual Post-Employment Benefit Description of Payout of Sick days	As Per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As Per Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls into Sick
	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
Kristin Schell	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
Pittsgrove Township BOE	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4150
	Job Title Other District	Business Administrator
	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	260
	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	

Employee Contract List for District

Name	Category	Measure
Pittsgrove Township BOE	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 Shared Services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Shared Services
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Shared Services
	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	\$75,000 Contract
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported