

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	465.0	434.0	449.0
On Roll Special Ed Full-Time	100.0	93.0	98.0
On Roll Subtotal	565.0	527.0	547.0
In Private School Placements	3.0	1.0	0.0
Sent to Other Districts Regular	142.5	133.0	138.0
Sent to Other Districts Special Ed	68.5	53.0	48.0
Received	3.0	8.0	8.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,838,847	1,875,624	1,961,219
Other Local Governmental Units - Restricted	10-12XX	0	277,456	0
Total Tuition	10-1300	58,151	105,000	354,465
Unrestricted Miscellaneous Revenues	10-1XXX	358,524	13,387	295,505
Interest Earned On Current Expense Emergency Res	10-1XXX	0	24	25
Interest Earned On Maintenance Reserve	10-1XXX	0	24	25
Interest Earned On Capital Reserve Funds	10-1XXX	0	12	15
Subtotal - Revenues From Local Sources		2,255,522	2,271,527	2,611,254
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	209,898	209,898	214,447
Categorical Special Education Aid	10-3132	475,209	475,209	475,209
Equalization Aid	10-3176	9,270,768	9,277,063	9,277,063
Categorical Security Aid	10-3177	282,814	282,814	282,814
Adjustment Aid	10-3178	0	0	19,585
Under Adequacy Aid	10-3180	944	944	0
Parcc Readiness Aid	10-3181	7,800	7,800	0
Per Pupil Growth Aid	10-3182	7,800	7,800	0
Professional Learning Community Aid	10-3183	7,590	7,590	0
Other State Aids	10-3XXX	2,958	0	0
Subtotal - Revenues From State Sources		10,265,781	10,269,118	10,269,118
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	33,310	23,352	20,988
Subtotal - Revenues From Federal Sources		33,310	23,352	20,988
Budgeted Fund Balance - Operating Budget	10-303	0	342,899	0
Transfers From Other Funds	10-5200	26	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		250,891	0	0
Total Operating Budget		12,805,530	12,906,896	12,901,360
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	52,007	0	0
Total Revenues From Local Sources	20-1XXX	52,007	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	557	0
Preschool Education Aid	20-3218	303,532	270,063	303,769
Total Revenues From State Sources		303,532	270,620	303,769
Revenues from Federal Sources:				
Title I	20-4411-4416	482,195	505,868	409,401
Title II	20-4451-4455	42,321	62,490	53,114
Title IV	20-4471-4474	101,479	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	122,892	270,426	146,004
Total Revenues From Federal Sources		748,887	848,784	617,019
Total Grants And Entitlements		1,104,426	1,119,404	920,788
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	106,324	103,163	110,108
Total Revenues From Local Sources		106,324	103,163	110,108
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	151,570	155,890	156,964
Budgeted Fund Balance	40-303	0	6,191	0
Total Local Repayment Of Debt		257,894	265,244	267,072

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Repayment Of Debt		257,894	265,244	267,072
Total Revenues/Sources		14,167,850	14,291,544	14,089,220
Total Revenues/Sources Net of Transfers		14,167,850	14,291,544	14,089,220

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,167,493	2,710,912	2,565,463
Special Education - Instruction	11-2XX-100-XXX	753,564	496,232	506,187
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	0	54,310
Bilingual Education - Instruction	11-240-100-XXX	62,650	66,909	69,136
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	72	1,050	500
School-Sponsored Athletics - Instruction	11-402-100-XXX	4,038	6,000	6,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	4,868,287	4,030,304	4,504,288
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,687	20,861	21,511
Undist. Expenditures - Health Services	11-000-213-XXX	157,688	209,015	213,005
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	118,839	187,390	132,400
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	49,300	56,160	56,160
Undist. Expenditures - Guidance	11-000-218-XXX	207,019	192,975	197,109
Undist. Expenditures - Child Study Teams	11-000-219-XXX	340,162	393,767	450,227
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	8,084	43,408	11,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	54,265	54,950
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	23,333	11,821	10,700
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	330,818	319,892	296,799
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	319,895	276,374	283,818
Undist. Expend. - Central Services	11-000-251-XXX	152,448	126,782	135,893
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	52,373	95,801	60,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	749,379	793,198	816,946
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	869,962	856,068	790,899
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,528,817	1,818,782	1,576,724
Total Undistributed Expenditures		9,787,091	9,486,863	9,612,429
Interest Earned On Maintenance Reserve	10-606	0	24	25
Interest Earned On Current Expense Emergency Res	10-607	0	24	25

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		12,774,908	12,768,014	12,814,075
Capital Expenditures:				
Equipment	12-XXX-XXX-730	21,352	53,443	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	9,270	9,270	9,270
Interest Deposit To Capital Reserve	10-604	0	12	15
Total Capital Outlay		30,622	62,725	9,285
Transfer Of Funds To Charter Schools	10-000-100-56X	0	76,157	78,000
General Fund Grand Total		12,805,530	12,906,896	12,901,360
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	52,007	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	274,849	250,697	246,748
Support Services	20-218-200-XXX	28,683	19,923	57,021
Total Preschool Education Aid	20-218-XXX-XXX	303,532	270,620	303,769
Total State Projects	20-XXX-XXX-XXX	303,532	270,620	303,769
Federal Projects:				
Title I	20-XXX-XXX-XXX	482,195	505,868	409,401
Title II	20-XXX-XXX-XXX	42,321	62,490	53,114
Title IV	20-XXX-XXX-XXX	101,479	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	122,892	270,426	146,004
Total Federal Projects	20-XXX-XXX-XXX	748,887	848,784	617,019
Total Special Revenue Funds		1,104,426	1,119,404	920,788
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	257,894	265,244	267,072
Total Debt Service Funds		257,894	265,244	267,072
Total Expenditures/Appropriations		14,167,850	14,291,544	14,089,220
Total Expenditures Net of Transfers		14,167,850	14,291,544	14,089,220

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	256,976	237,458	258,138	258,138
Unrestricted	Repayment of Debt	6,191	6,191	0	0
Restricted for General Operating Budget	Capital Reserve	255	255	267	282
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	22,500	22,500	22,524	22,549
Restricted for General Operating Budget	Legal Reserve	571,687	340,314	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	41,300	41,300	41,324	41,349
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	\$12,107	\$13,203	\$14,641	\$15,591	\$14,396
Total Classroom Instruction	\$7,838	\$7,753	\$8,412	\$9,042	\$8,261
Classroom-Salaries and Benefits	\$7,650	\$7,552	\$8,131	\$8,763	\$8,013
Classroom-General Supplies and Textbooks	\$80	\$94	\$146	\$113	\$111
Classroom-Purchased Services	\$107	\$107	\$135	\$166	\$137
Total Support Services	\$1,385	\$2,133	\$2,829	\$2,877	\$2,682
Support Services-Salaries and Benefits	\$922	\$1,945	\$2,502	\$2,434	\$2,371
Total Administrative Costs	\$1,545	\$1,898	\$1,856	\$1,930	\$1,736
Administration Salaries and Benefits	\$1,162	\$1,436	\$1,401	\$1,381	\$1,272
Total Operations and Maintenance of Plant	\$1,310	\$1,388	\$1,501	\$1,570	\$1,551
Operations and Maintenance-Salaries and Benefits	\$171	\$161	\$184	\$193	\$184
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$8	\$10	\$15	\$18	\$15
Total Equipment Costs	\$0	\$38	\$53	\$102	\$0
Legal Costs	\$28	\$118	\$55	\$57	\$55
Employee Benefits as a percentage of salaries*	37.12%	33.41%	35.44%	35.64%	31.69%

\*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.



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Child Study Team services shared with Maurice River Township	0
Custodial and Maintenance Services	Custodial Services through Pittsgrove Township BOE	0
Purchasing	ESCNJ, CCESC, HCESC, Millville BOE	0
Municipal/Public Works	Natural Gas/Electric purchases through ACES	0

ID=Commercial Twp

Category	Amount
(A) General Fund School Levy	1,961,219
(D) Total School Levy	2,071,327
(B) Estimated Net Taxable Valuation (as of 02/16/18)	282,422,500
(H) Estimated Equalized Valuation (as of 02/16/18)	240,564,310
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6944
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7334
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8153
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8610

Name=Alysia Thomson

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$87,125
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)?	Y
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/19
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$850
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,077
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to \$15,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 50 unused days upon leaving the district
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days convert to sick 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=Alysia Thomson

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=Daniel Dooley

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$123,792
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	07/01/16
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	15
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	\$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	\$20,711
Contractual Post-Employment Benefit Description of Payout of Sick days	Payable
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payable
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days convert to sick 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 Dooley

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=Lawren Birmingham

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$70,000
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	07/01/17
End Date of Contract	06/30/18
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	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	\$2,800
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	\$8,190
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout of \$15,000 at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 10 vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into sick 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=Lawren Birmingham

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=Lindsay Reed

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Special Services
Base Annual Salary Amount	\$102,500
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)?	Y
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/19
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$850
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,200
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to \$15,000 at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 50 unused days upon leaving the district
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days convert to sick 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=Lindsay Reed

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