

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	75.0	76.0	78.0
On Roll Special Ed Full-Time	32.0	30.0	30.0
On Roll Subtotal	107.0	106.0	108.0
Sent to Other Districts Regular	1.0		0.0
Sent to Other Districts Special Ed	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,484,708	1,514,402	1,565,430
	Other Local Governmental Units-Unrestricted	10-12XX	334	0	0
	Total Revenues from Local Sources		1,485,042	1,514,402	1,565,430
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	25,972	29,712	29,712
	Extraordinary Aid	10-3131	3,102	0	0
	Categorical Special Education Aid	10-3132	67,203	81,213	81,213
	Equalization Aid	10-3176	638,484	638,484	638,484
	Categorical Security Aid	10-3177	22,124	26,554	26,554
	Adjustment Aid	10-3178	111,852	80,657	51,190
	PARCC Readiness Aid	10-3181	1,150	0	0
	Per Pupil Growth Aid	10-3182	1,150	0	0
	Professional Learning Community Aid	10-3183	1,030	0	0
	Other State Aids	10-3XXX	553	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	966	0	0
	Total Revenues from State Sources		873,586	856,620	827,153
	General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	71,950
Actual Revenues (Over)/Under Expenditures			61,700	0	0
General Fund Revenues	Total Operating Budget		2,420,328	2,442,972	2,427,354
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	23,691	23,861	20,000
	Total Revenues from Local Sources	20-1XXX	23,691	23,861	20,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	17,453	0
	Total Revenues from State Sources		0	17,453	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	40,907	49,934	42,444
	Title II	20-4451-4455	3,879	3,179	2,702
	Title IV	20-4471-4474	10,000	12,475	0
	Title Vi	20-4417-4418	18,005	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	48,005	49,128	41,759
	Total Revenues from Federal Sources		120,796	114,716	86,905
Special Revenue Fund Revenues	Total Grants and Entitlements		144,487	156,030	106,905

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
All Fund Revenues	Total Revenues/Sources		2,564,815	2,599,002	2,534,259
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,564,815	2,599,002	2,534,259

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	825,203	872,832	787,250
	Special Education-Instruction	11-2XX-100-XXX	223,000	170,127	172,461
	Basic Skills/Remedial-Instruction	11-230-100-XXX	2,628	30,351	55,776
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,248	16,320	13,415
	Summer School	11-422-XXX-XXX	7,007	8,036	7,210
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	51,659	15,000	15,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,419	16,273	16,678
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,206	63,844	62,181
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	23,613	15,000	15,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	91,732	93,925	100,381
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	37,715	42,182	79,533
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	25,331	26,600	35,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	335	1,248	1,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	109,053	132,108	101,338
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	67,959	69,830	30,071
	Undistributed Expenditures-Central Services	11-000-251-XXX	37,967	39,681	45,310
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	195,605	218,985	240,656
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	138,444	103,364	114,523
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	486,204	507,266	533,821
	Total Undistributed Expenditures			1,345,242	1,345,306
General Fund Current Expenses	Total General Current Expense		2,420,328	2,442,972	2,427,354
General Fund Expenses and Transfers	General Fund Grand Total		2,420,328	2,442,972	2,427,354
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	23,691	23,861	20,000
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	17,453	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	17,453	0

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	40,907	49,934	42,444
	Title II	20-XXX-XXX-XXX	3,879	3,179	2,702
	Title IV	20-XXX-XXX-XXX	10,000	12,475	0
	Title VI	20-XXX-XXX-XXX	18,005	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	48,005	49,128	41,759
	Total Federal Projects	20-XXX-XXX-XXX	120,796	114,716	86,905
Special Revenue Fund Expenses	Total Special Revenue Funds		144,487	156,030	106,905
All Fund Expenses	Total Expenditures/Appropriations		2,564,815	2,599,002	2,534,259
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,564,815	2,599,002	2,534,259

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	0	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	167,787	123,489	51,539	16,768
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,496	\$20,018	\$16,251	\$21,930	\$21,276
Total Classroom Instruction	\$12,627	\$12,510	\$10,001	\$13,502	\$12,923
Classroom-Salaries and Benefits	\$11,556	\$11,169	\$9,132	\$12,335	\$12,109
Classroom-General Supplies and Textbooks	\$253	\$340	\$284	\$384	\$65
Classroom-Purchased Services	\$818	\$1,001	\$585	\$783	\$749
Total Support Services	\$2,999	\$2,883	\$2,253	\$3,049	\$3,661
Support Services-Salaries and Benefits	\$2,285	\$2,090	\$1,675	\$2,260	\$2,756
Total Administrative Costs	\$2,406	\$2,347	\$2,082	\$2,793	\$1,965
Administration Salaries and Benefits	\$1,603	\$1,548	\$1,429	\$1,918	\$1,151
Total Operations and Maintenance of Plant	\$2,261	\$2,065	\$1,758	\$2,377	\$2,553
Operations and Maintenance-Salaries and Benefits	\$1,138	\$1,146	\$860	\$1,161	\$1,140
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$202	\$212	\$156	\$210	\$174
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$26	\$59	\$50	\$102	\$130
Employee Benefits as a percentage of salaries*	31.25%	36.98%	36.46%	36.53%	39.90%

*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 2018-19 revised appropriations and the 2019-20 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	INTERLOCAL AGREEMENT WITH PINELANDS	40,000
Special Education Services	INTERLOCAL AGREEMENT WITH PINELANDS	20,000
Transportation Services, including Fuel	INTERLOCAL AGREEMENT WITH PINELANDS	20,000

Estimated Tax Rates

Municipality	Category	Amount
Bass River	(A) General Fund School Levy	1,565,430
	(D) Total School Levy	1,565,430
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	172,260,400
	(H) Estimated Equalized Valuation (as of 10/01/18)	176,405,937
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9088
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9088
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8874
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8874

Employee Contract List for District

Name	Category	Measure
Siobhan Grayson	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,000
	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	10/15/18
	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	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