

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	434.0	444.0	473.0
On Roll Special Ed Full-Time	93.0	104.0	74.0
On Roll Subtotal	527.0	548.0	547.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	133.0	141.0	140.0
Sent to Other Districts Special Ed	53.0	53.0	30.0
Received	8.0	9.0	4.0

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	1,875,624	1,961,219	2,020,978
	Total Tuition	10-1300	268,264	354,465	148,438
	Unrestricted Miscellaneous Revenues	10-1XXX	409,280	295,505	12,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	0	15	15
	Total Revenues from Local Sources		2,553,168	2,611,254	2,181,981
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	209,898	0	0
	Extraordinary Aid	10-3131	7,557	0	0
	Categorical Special Education Aid	10-3132	475,209	33,842	189,620
	Equalization Aid	10-3176	9,277,063	9,277,063	9,277,063
	Categorical Security Aid	10-3177	282,814	0	0
	Under Adequacy Aid	10-3180	944	0	0
	PARCC Readiness Aid	10-3181	7,800	0	0
	Per Pupil Growth Aid	10-3182	7,800	0	0
	Professional Learning Community Aid	10-3183	7,590	0	0
	Other State Aids	10-3XXX	4,930	910,302	0
Total Revenues from State Sources		10,281,605	10,221,207	9,466,683	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	44,031	20,984	42,926
	Total Revenues from Federal Sources		44,031	20,984	42,926
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	47,911	494,604
	Withdrawal from Maintenance Reserve	10-310	0	100,000	0
	Transfers from Other Funds	10-5200	26	0	0
	Actual Revenues (Over)/Under Expenditures		-429,379	0	0
General Fund Revenues	Total Operating Budget		12,449,451	13,001,356	12,186,194
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	41,795	0	0
	Total Revenues from Local Sources	20-1XXX	41,795	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	104,846
	Preschool Education Aid	20-3218	212,594	303,769	308,156
	Total Revenues from State Sources		212,594	303,769	413,002
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	491,368	563,917	479,329
	Title II	20-4451-4455	61,554	64,896	55,161
	Title IV	20-4471-4474	218	26,280	22,338
	Title VI	20-4417-4418	0	15,751	13,388
	I.D.E.A. Part B (Handicapped)	20-4420-4429	218,645	186,596	158,606
	Other	20-4XXX	117,408	0	0
	Total Revenues from Federal Sources		889,193	857,440	728,822
Special Revenue Fund Revenues	Total Grants and Entitlements		1,143,582	1,161,209	1,141,824
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	103,163	110,108	104,992
	Total Revenues from Local Sources		103,163	110,108	104,992
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	155,890	156,964	149,671
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		259,053	267,072	254,663
	Actual Revenues (Over)/Under Expenditures		6,191	0	0
Debt Service Fund Revenues	Total Repayment of Debt		265,244	267,072	254,663
All Fund Revenues	Total Revenues/Sources		13,858,277	14,429,637	13,582,681
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,858,277	14,429,637	13,582,681

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	2,400,878	2,501,367	2,132,837
	Special Education-Instruction	11-2XX-100-XXX	784,927	506,187	696,277
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	28,793	0
	Bilingual Education-Instruction	11-240-100-XXX	68,317	72,775	56,584
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,558	500	500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,676	6,000	6,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,942,053	4,496,584	3,872,836
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,491	21,511	20,906
	Undistributed Expenditures-Health Services	11-000-213-XXX	212,476	211,025	201,001
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	124,048	132,400	200,784
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	60,495	56,925	201,419
	Undistributed Expenditures-Guidance	11-000-218-XXX	185,455	197,109	192,895
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	309,639	449,462	221,919
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	55,525	11,000	11,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	54,950	0
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,925	10,700	10,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	338,703	296,797	313,310
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	300,793	281,920	262,217
	Undistributed Expenditures-Central Services	11-000-251-XXX	141,143	151,005	133,086
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	75,766	62,759	62,470
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	743,947	895,470	907,256
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	755,234	845,898	939,484
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,796,756	1,576,725	1,670,602
	Undistributed Expenditures-Food Services	11-000-310-930	10,561	0	0
		Total Undistributed Expenditures		9,072,010	9,752,240
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	25
General Fund Current Expenses	Total General Current Expense		12,338,366	12,867,912	12,114,133

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	25,994	21,475	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	9,270	9,270	9,270
	Interest Deposit to Capital Reserve	10-604	0	15	15
	Total Capital Outlay		35,264	30,760	9,285
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	75,821	102,684	62,776
	General Fund Grand Total		12,449,451	13,001,356	12,186,194
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	41,795	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	198,852	246,748	289,801
	Support Services	20-218-200-XXX	13,742	57,021	123,201
	Total Preschool Education Aid	20-218-XXX-XXX	212,594	303,769	413,002
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	212,594	303,769	413,002
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	491,368	563,917	479,329
	Title II	20-XXX-XXX-XXX	61,554	64,896	55,161
	Title IV	20-XXX-XXX-XXX	218	26,280	22,338
	Title VI	20-XXX-XXX-XXX	0	15,751	13,388
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	218,645	186,596	158,606
	Other	20-XXX-XXX-XXX	117,408	0	0
	Total Federal Projects	20-XXX-XXX-XXX	889,193	857,440	728,822
Special Revenue Fund Expenses	Total Special Revenue Funds		1,143,582	1,161,209	1,141,824
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	265,244	267,072	254,663
	Total Debt Service Funds		265,244	267,072	254,663
All Fund Expenses	Total Expenditures/Appropriations		13,858,277	14,429,637	13,582,681
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,858,277	14,429,637	13,582,681

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	255	267	282	297
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	22,500	272,524	172,549	172,574
	Legal Reserve	340,314	494,604	494,604	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	41,300	41,324	41,349	41,374
	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	237,458	262,487	214,576	214,576
	Repayment of Debt	6,191	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	\$13,203	\$14,475	\$14,396	\$14,435	\$14,252
Total Classroom Instruction	\$7,753	\$8,576	\$8,261	\$8,119	\$7,975
Classroom-Salaries and Benefits	\$7,552	\$8,385	\$8,013	\$7,871	\$7,600
Classroom-General Supplies and Textbooks	\$94	\$84	\$111	\$111	\$197
Classroom-Purchased Services	\$107	\$108	\$137	\$137	\$178
Total Support Services	\$2,133	\$2,314	\$2,682	\$2,699	\$2,617
Support Services-Salaries and Benefits	\$1,945	\$2,011	\$2,371	\$2,391	\$1,954
Total Administrative Costs	\$1,898	\$1,957	\$1,736	\$1,745	\$1,735
Administration Salaries and Benefits	\$1,436	\$1,429	\$1,272	\$1,151	\$1,116
Total Operations and Maintenance of Plant	\$1,388	\$1,425	\$1,551	\$1,700	\$1,735
Operations and Maintenance-Salaries and Benefits	\$161	\$193	\$184	\$185	\$198
Board Contribution to Food Services	\$0	\$20	\$0	\$0	\$0
Total Extracurricular Costs	\$10	\$30	\$15	\$15	\$16
Total Equipment Costs	\$38	\$48	\$0	\$40	\$0
Legal Costs	\$118	\$99	\$55	\$55	\$56
Employee Benefits as a percentage of salaries*	33.41%	35.87%	31.69%	32.58%	38.45%

*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	Shared Business Administrator with the Pittsgrove Township BOE	0
Custodial and Maintenance Services	Custodial Services shared through Pittsgrove Township BOE	0
Municipal/Public Works	Natural Gas/Electric purchased through ACES	0
Purchasing	ESCNJ, CCEC, HCEC, Millville BOE	0
Social Worker/Psychologist	Woodbine Board of Education CST Services	0
Technology Services	Shared Services for Part-Time Technology Worker with Somerdale BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Commercial Twp	(A) General Fund School Levy	2,020,978
	(D) Total School Levy	2,125,970
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	282,422,500
	(H) Estimated Equalized Valuation (as of 10/01/18)	224,858,678
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7156
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7528
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8988
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9455

Employee Contract List for District

Name	Category	Measure
Jean Smith	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$104,000
	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	07/01/18
	End Date of Contract	06/30/19
	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
	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	Interim Superintendent works per diem
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Superintendent works per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Superintendent works per diem
	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
Jean Smith	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	Interim Superintendent works per diem
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	
Shared Services BA	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$75,000
	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	11/15/18
	End Date of Contract	06/30/19
	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
	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	Business Administrator is Shared with Pittsgrove Twp BOE
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Business Administrator is Shared with Pittsgrove Twp BOE
	Contractual Post-Employment Benefit Description of Payout of Personal days	Business Administrator is Shared with Pittsgrove Twp BOE
	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	Business Administrator is Shared with Pittsgrove Twp BOE
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported

Shared Services BA