

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	513.0	491.0	479.0
On Roll Special Ed Full-Time	78.0	75.0	75.0
On Roll Subtotal	591.0	566.0	554.0
Sent to Other Districts Regular	0.0	2.0	0.0
Sent to Other Districts Special Ed	4.0	4.0	0.0
Received	2.0	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	941,822	994,658	1,071,230
	Total Tuition	10-1300	27,938	28,970	28,970
	Unrestricted Miscellaneous Revenues	10-1XXX	54,293	75,000	74,990
	Interest Earned on Maintenance Reserve	10-1XXX	152	5	5
	Interest Earned on Capital Reserve Funds	10-1XXX	50	5	5
	Total Revenues from Local Sources		1,024,255	1,098,638	1,175,200
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	158,123	163,986	163,986
	Extraordinary Aid	10-3131	13,705	0	0
	Categorical Special Education Aid	10-3132	292,489	357,285	357,285
	Equalization Aid	10-3176	5,178,123	5,178,123	5,178,123
	Categorical Security Aid	10-3177	168,555	168,555	168,555
	Adjustment Aid	10-3178	244,271	238,708	238,708
	Under Adequacy Aid	10-3180	41,872	0	0
	PARCC Readiness Aid	10-3181	4,940	0	0
	Per Pupil Growth Aid	10-3182	4,940	0	0
	Professional Learning Community Aid	10-3183	5,600	0	0
	Host District Support Aid	10-3184	7,744	0	0
	Other State Aids	10-3XXX	4,350	0	0
	Total Revenues from State Sources		6,124,712	6,106,657	6,106,657
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	6,809	15,737	13,721
	Total Revenues from Federal Sources		6,809	15,737	13,721
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	152,940	281,239
	Transfers from Other Funds	10-5200	247	0	0
	Actual Revenues (Over)/Under Expenditures		83,327	0	0
General Fund Revenues	Total Operating Budget		7,239,350	7,373,972	7,576,817
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	24,622	20,517	72,227
	Preschool Education Aid	20-3218	1,378,026	1,472,149	1,283,976
	Total Revenues from State Sources		1,402,648	1,492,666	1,356,203

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	349,750	369,199	291,076
	Title II	20-4451-4455	24,492	29,435	27,788
	Title IV	20-4471-4474	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	200,737	177,119	177,119
	Other	20-4XXX	10,374	517,902	282,789
	Total Revenues from Federal Sources			585,353	1,103,655
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	10,879
Special Revenue Fund Revenues	Total Grants and Entitlements		1,988,001	2,596,321	2,154,354
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	521,700	519,525	522,025
	Total Revenues from Local Sources		521,700	519,525	522,025
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		521,700	519,525	522,025
Debt Service Fund Revenues	Total Repayment of Debt		521,700	519,525	522,025
All Fund Revenues	Total Revenues/Sources		9,749,051	10,489,818	10,253,196
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	10,879
	Total Revenues/Sources Net of Transfers		9,749,051	10,489,818	10,242,317

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	2,191,847	2,288,922	2,380,195
	Special Education-Instruction	11-2XX-100-XXX	779,269	523,653	605,657
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	8,855	9,064
	Bilingual Education-Instruction	11-240-100-XXX	56,997	58,262	59,206
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,850	12,990	13,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	6,804	13,002	13,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	43,253	190,210	54,635
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	41,602	32,871	45,145
	Undistributed Expenditures-Health Services	11-000-213-XXX	54,406	55,090	45,836
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	96,172	68,634	68,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	36,001	36,301	37,209
	Undistributed Expenditures-Guidance	11-000-218-XXX	52,299	57,312	47,602
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	193,770	160,658	170,778
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	134,524	65,978	70,225
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	11,749	35,907	40,850
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	860	5,918	5,918
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	309,582	292,423	282,078
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	82,984	80,548	69,193
	Undistributed Expenditures-Central Services	11-000-251-XXX	164,852	155,976	161,681
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	49,116	35,400	30,100
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	610,680	567,284	640,898
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	543,984	596,251	585,819
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,415,910	1,666,935	1,872,105
	Total Undistributed Expenditures		3,841,744	4,103,696	4,228,072
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	5
General Fund Current Expenses	Total General Current Expense		6,888,511	7,009,385	7,308,199

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	5,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	157,686	157,686	157,686
	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		157,686	162,691	157,691
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	193,153	201,896	110,927
	General Fund Grand Total		7,239,350	7,373,972	7,576,817
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	714,465	731,036	670,948
	Support Services	20-218-200-XXX	688,183	761,630	696,134
	Total Preschool Education Aid	20-218-XXX-XXX	1,402,648	1,492,666	1,367,082
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,402,648	1,492,666	1,367,082
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	349,750	369,199	291,076
	Title II	20-XXX-XXX-XXX	24,492	29,435	27,788
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	200,737	177,119	177,119
	Other	20-XXX-XXX-XXX	10,374	517,902	282,789
	Total Federal Projects	20-XXX-XXX-XXX	585,353	1,103,655	787,272
Special Revenue Fund Expenses	Total Special Revenue Funds		1,988,001	2,596,321	2,154,354
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	521,700	519,525	522,025
	Total Debt Service Funds		521,700	519,525	522,025
All Fund Expenses	Total Expenditures/Appropriations		9,749,051	10,489,818	10,253,196
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	10,879
	Total Expenditures Net of Transfers		9,749,051	10,489,818	10,242,317

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	30,346	30,498	30,503	30,508
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	10,000	10,050	10,055	10,060
	Legal Reserve	472,379	400,925	263,184	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	295,329	283,254	268,055	250,000
	Repayment of Debt	16,473	16,473	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	\$12,138	\$13,737	\$13,766	\$13,927	\$14,804
Total Classroom Instruction	\$8,365	\$9,049	\$9,334	\$9,415	\$9,941
Classroom-Salaries and Benefits	\$8,077	\$8,549	\$8,986	\$9,067	\$9,535
Classroom-General Supplies and Textbooks	\$189	\$200	\$161	\$155	\$151
Classroom-Purchased Services	\$99	\$300	\$187	\$193	\$255
Total Support Services	\$1,495	\$2,111	\$1,939	\$1,982	\$2,171
Support Services-Salaries and Benefits	\$942	\$1,578	\$1,540	\$1,562	\$1,761
Total Administrative Costs	\$1,241	\$1,380	\$1,343	\$1,366	\$1,359
Administration Salaries and Benefits	\$893	\$1,074	\$1,067	\$1,086	\$1,103
Total Operations and Maintenance of Plant	\$1,012	\$1,139	\$1,060	\$1,073	\$1,235
Operations and Maintenance-Salaries and Benefits	\$150	\$182	\$152	\$154	\$161
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$17	\$44	\$66	\$67	\$69
Total Equipment Costs	\$16	\$0	\$13	\$9	\$0
Legal Costs	\$28	\$37	\$21	\$22	\$23
Employee Benefits as a percentage of salaries*	35.76%	38.48%	47.07%	46.96%	47.91%

*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)
Custodial and Maintenance Services	Pittsgrove Township School District	0
Insurance Coverages and Benefits	Gloucester Cumberland Salem School District Joint Insurance Fund - Non Medical Insurance	0
Municipal/Public Works	Snow Removal - Fairfield Township	0
Purchasing	Middlesex Regional Education Services Commission	0
Transportation Services, including Fuel	Jointure for Pupil Transportation with Upper Deerfield Township School district for Contract Service between Home and School	0
	Vineland Public School District - Special Education and Homeless Transportation	0
	Upper Pittsgrove Township, Lawrence Township - School Choice Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Fairfield Twp	(A) General Fund School Levy	1,071,230
	(D) Total School Levy	1,593,255
	(B) Estimated Net Taxable Valuation (as of 01/14/19)	310,079,142
	(H) Estimated Equalized Valuation (as of 10/01/18)	272,725,196
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.3455
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.5138
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.3928
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5842

Employee Contract List for District

Name	Category	Measure
Dr. Ja'Shanna Jones	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,000
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$1,900
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$164
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$10,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	up to this amount only upon retirement from NJ Pension
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Dr. Ja'Shanna Jones	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
Dr. Michael Knox	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$125,000
	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	06/30/20
	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	3
	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
Dr. Michael Knox	Total Allowances Amount	\$4,150
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$164
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$9,231
	Contractual Post-Employment Benefit Description of Payout of Sick days	unused accrued ,only upon retirement from NJ Pension
	Contractual Post-Employment Benefit Description of Payout of Vacation days	prior to expiration
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Janecia Smith	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$96,094
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Janecia Smith	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$5,399
	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	

Employee Contract List for District

Name	Category	Measure
Janecia Smith	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
William Turner	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	V.P.
	Base Annual Salary Amount	\$90,000
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$10,000	
Contractual Post-Employment Benefit Description of Payout of Sick days	up to this amount only upon retirement from NJ Pension	

Employee Contract List for District

Name	Category	Measure
William Turner	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported