

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,484.0	1,427.0	1,447.0
On Roll Regular Shared-Time	25.0	24.0	0.0
On Roll Special Ed Full-Time	238.0	254.0	267.0
On Roll Special Ed Shared-Time	24.0	22.0	0.0
On Roll Subtotal	1,771.0	1,727.0	1,714.0
In Private School Placements	5.0	10.0	0.0
Sent to Contracted Preschool	11.0	40.0	42.0
Sent to Other Districts Regular	4.0	4.0	0.0
Sent to Other Districts Special Ed	14.0	13.5	11.5
Received	4.0	7.0	0.0
In State Facilities	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	12,277,712	12,585,542	12,956,017
	Total Tuition	10-1300	32,303	14,638	88,638
	Unrestricted Miscellaneous Revenues	10-1XXX	378,887	150,000	80,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	10	10	10
	Total Revenues from Local Sources		12,688,912	12,750,200	13,124,675
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,263,968	1,412,928	1,483,374
	Categorical Transportation Aid	10-3121	810,025	838,537	838,537
	Extraordinary Aid	10-3131	243,055	0	0
	Categorical Special Education Aid	10-3132	979,189	1,251,682	1,251,682
	Equalization Aid	10-3176	11,788,354	11,995,128	12,172,384
	Categorical Security Aid	10-3177	257,217	343,038	343,038
	Adjustment Aid	10-3178	15,819	0	0
	Supplemental Enrollment Growth Aid	10-3179	282,321	0	0
	Under Adequacy Aid	10-3180	5,492	0	0
	PARCC Readiness Aid	10-3181	16,790	0	0
	Per Pupil Growth Aid	10-3182	16,790	0	0
	Professional Learning Community Aid	10-3183	16,405	0	0
	Other State Aids	10-3XXX	27,172	106,959	0
	Total Revenues from State Sources		15,722,597	15,948,272	16,089,015
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	22,889	33,995	29,695
	Total Revenues from Federal Sources		22,889	33,995	29,695
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	230,629	851,433
	Adjustment for Prior Year Encumbrances		0	490,444	0
	Actual Revenues (Over)/Under Expenditures		-1,279,767	0	0
General Fund Revenues	Total Operating Budget		27,154,631	29,453,540	30,094,818
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	30,562	0	0
	Total Revenues from Local Sources	20-1XXX	30,562	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	11,500	25,226
	Preschool Education Aid	20-3218	1,544,760	1,954,938	1,989,330
	Total Revenues from State Sources		1,544,760	1,966,438	2,014,556
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	364,397	344,579	292,892
	Title II	20-4451-4455	28,976	37,803	32,133
	Title IV	20-4471-4474	5,269	20,696	17,592
	I.D.E.A. Part B (Handicapped)	20-4420-4429	443,849	489,685	436,232
	Total Revenues from Federal Sources		842,491	892,763	778,849
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	0	190,024
Special Revenue Fund Revenues	Total Grants and Entitlements		2,417,813	2,859,201	2,983,429
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	518,217	0	0
	Local Tax Levy-Premier Debt	40-1210	0	518,597	513,528
	Total Revenues from Local Sources		518,217	518,597	513,528
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	258,411	249,331	240,225
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		776,628	767,928	753,753
Debt Service Fund Revenues	Total Repayment of Debt		776,628	767,928	753,753
All Fund Revenues	Total Revenues/Sources		30,349,072	33,080,669	33,832,000
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	0	190,024
	Total Revenues/Sources Net of Transfers		30,349,072	33,080,669	33,641,976

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	7,340,413	7,387,620	7,648,777	
	Special Education-Instruction	11-2XX-100-XXX	2,458,914	2,610,166	2,674,710	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	192,246	146,463	118,319	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	69,376	86,108	82,798	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	384,645	397,895	393,052	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,287,032	1,447,471	1,611,913	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	500	500	
	Undistributed Expenditures-Health Services	11-000-213-XXX	329,894	327,758	316,736	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	352,036	361,812	365,487	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	414,479	412,538	433,444	
	Undistributed Expenditures-Guidance	11-000-218-XXX	668,435	634,772	658,285	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	607,264	651,153	644,804	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	494,809	537,046	532,568	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	238,682	268,346	225,780	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	20,451	32,675	17,800	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	601,472	648,601	648,076	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	967,347	1,053,626	982,397	
	Undistributed Expenditures-Central Services	11-000-251-XXX	376,852	392,520	349,708	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	300,303	336,175	355,660	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,510,690	3,071,613	2,774,216	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,125,561	2,494,361	2,402,657	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,985,773	5,636,090	5,906,799	
	Total Undistributed Expenditures			16,281,080	18,307,057	18,226,830
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
General Fund Current Expenses	Total General Current Expense		26,726,674	28,935,319	29,144,496	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	43,358	67,830	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	364,365	429,934	461,254
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		407,723	497,774	461,264
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	20,234	20,447	489,058
	General Fund Grand Total		27,154,631	29,453,540	30,094,818
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	30,562	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	586,618	593,545	720,904
	Support Services	20-218-200-XXX	790,712	1,350,393	1,480,676
	Facility Acquisition and Construction Services	20-218-400-XXX	167,430	22,500	3,000
	Total Preschool Education Aid	20-218-XXX-XXX	1,544,760	1,966,438	2,204,580
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,544,760	1,966,438	2,204,580
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	364,397	344,579	292,892
	Title II	20-XXX-XXX-XXX	28,976	37,803	32,133
	Title IV	20-XXX-XXX-XXX	5,269	20,696	17,592
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	443,849	489,685	436,232
	Total Federal Projects	20-XXX-XXX-XXX	842,491	892,763	778,849
Special Revenue Fund Expenses	Total Special Revenue Funds		2,417,813	2,859,201	2,983,429
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	776,628	767,928	753,753
	Total Debt Service Funds		776,628	767,928	753,753
All Fund Expenses	Total Expenditures/Appropriations		30,349,072	33,080,669	33,832,000
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	190,024
	Total Expenditures Net of Transfers		30,349,072	33,080,669	33,641,976

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	2,751	2,761	2,771	2,781
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	400,000	400,010	400,020
	Legal Reserve	0	97,512	97,512	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	699,867	1,028,433	1,333,183	579,262
	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	\$14,423	\$14,187	\$14,905	\$15,478	\$15,836
Total Classroom Instruction	\$7,943	\$7,794	\$8,052	\$8,293	\$8,690
Classroom-Salaries and Benefits	\$7,108	\$6,809	\$7,076	\$7,261	\$7,597
Classroom-General Supplies and Textbooks	\$189	\$226	\$202	\$218	\$224
Classroom-Purchased Services	\$646	\$759	\$775	\$814	\$869
Total Support Services	\$2,494	\$2,700	\$2,815	\$2,837	\$2,943
Support Services-Salaries and Benefits	\$1,917	\$2,022	\$2,155	\$2,204	\$2,255
Total Administrative Costs	\$1,763	\$1,607	\$1,674	\$1,810	\$1,808
Administration Salaries and Benefits	\$1,449	\$1,313	\$1,357	\$1,458	\$1,473
Total Operations and Maintenance of Plant	\$1,656	\$1,545	\$1,749	\$1,898	\$1,753
Operations and Maintenance-Salaries and Benefits	\$399	\$400	\$494	\$342	\$354
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$334	\$323	\$344	\$361	\$364
Total Equipment Costs	\$54	\$121	\$21	\$53	\$2
Legal Costs	\$50	\$44	\$51	\$58	\$57
Employee Benefits as a percentage of salaries*	40.60%	33.53%	37.21%	37.59%	39.50%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Refunds, Rebates, Interest, Shared Services	80,000	Refunds, Rebates, Interest, Shared Services

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Woodbine Board of Education	0
	Commercial Township Board of Education	0
Custodial and Maintenance Services	Lead agency for custodial for approximately 7 other school districts	0
Food Services	Shared food service manager with two neighboring districts	0
Municipal/Public Works	Repair and Service local township vehicles	0
	Trash compactor services with the municipality	0
Purchasing	Joint Purchasing in ESC of NJ, Hunterton ESC, Camden ESC, Ed-Data, road salt with municipality	0
Special Education Services	Speech Therapist shared with Hopewell Township	0
	Tuition contracts to educate IEP students in special programs from neighboring districts	0
Technology Services	Shared phone/internet services with the municipality	0
Transportation Services, including Fuel	Repair and service with another school district bus fleet	0
	Transportation jointures with various school districts	0
	Use of our fueling station by another school district and municipality	0

Estimated Tax Rates

Municipality	Category	Amount
Elmer Borough	(A) General Fund School Levy	1,891,139
	(D) Total School Levy	1,891,139
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	105,546,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	105,663,029
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7918
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7918
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7898
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7898
Pittsgrove Township	(A) General Fund School Levy	10,921,143
	(D) Total School Levy	11,437,205
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	600,272,416
	(H) Estimated Equalized Valuation (as of 10/01/18)	654,660,514
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8194
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9053
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6682
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7470

Employee Contract List for District

Name	Category	Measure
Darren Harris	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$95,940
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	09
	Shared District	5840
	Job Title Other District	Business Admin/Bd Sec
	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	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	\$9,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$8,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,750
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,991
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped amount
	Contractual Post-Employment Benefit Description of Payout of Vacation days	based on the max amount per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Darren Harris	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
Donna Keech	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$77,479
	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	22
	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	

Employee Contract List for District

Name	Category	Measure
Donna Keech	Total Allowances Amount	\$5,000
	Total Bonuses Amount	\$1,500
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,358
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Max per contract
	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	\$1,919
	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	Max per contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Max per contract
	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	
Scott Hoopes	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$144,250
	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
Scott Hoopes	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/21
	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	\$11,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,750
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$37,192
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped amount
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Based on the max amount per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Scott Hoopes	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