

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	444.0	418.0	423.0
On Roll Special Ed Full-Time	104.0	92.0	96.0
On Roll Subtotal	548.0	510.0	519.0
In Private School Placements	1.0	2.0	0.0
Sent to Other Districts Regular	141.0	109.0	102.0
Sent to Other Districts Special Ed	53.0	58.0	30.0
Received	9.0	5.0	0.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,961,219	2,020,978	2,133,285
	Total Tuition	10-1300	323,539	148,438	67,462
	Unrestricted Miscellaneous Revenues	10-1XXX	331,302	12,500	24,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	15	15	15
	Total Revenues from Local Sources			2,616,125	2,181,981
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	61,307	0	0
	Categorical Special Education Aid	10-3132	33,842	189,620	189,620
	Equalization Aid	10-3176	9,277,063	9,277,063	9,221,065
	Other State Aids	10-3XXX	915,232	677,867	0
	Total Revenues from State Sources		10,287,444	10,144,550	9,410,685
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	33,480	42,926	23,090
	Total Revenues from Federal Sources		33,480	42,926	23,090
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	494,604	497,799
	Transfers from Other Funds	10-5200	74	0	0
	Adjustment for Prior Year Encumbrances		0	5,748	0
	Actual Revenues (Over)/Under Expenditures		-457,362	0	0
General Fund Revenues	Total Operating Budget		12,479,761	12,869,809	12,156,386
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	39,960	0	0
	Total Revenues from Local Sources	20-1XXX	39,960	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	104,846	104,846	540
	Preschool Education Aid	20-3218	198,419	308,156	298,116
	Total Revenues from State Sources		303,265	413,002	298,656
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	526,665	463,889	394,305
	Title II	20-4451-4455	35,356	53,803	45,732
	Title IV	20-4471-4474	2,558	24,744	21,032
	I.D.E.A. Part B (Handicapped)	20-4420-4429	227,191	193,452	164,434
	Other	20-4XXX	152,847	78,525	64,121

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		944,617	814,413	689,624
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	20,372	0	0
	Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	0	5,962
Special Revenue Fund Revenues	Total Grants and Entitlements		1,308,214	1,227,415	994,242
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	110,108	104,992	103,332
	Total Revenues from Local Sources		110,108	104,992	103,332
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	156,964	149,671	147,306
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		267,072	254,663	250,638
Debt Service Fund Revenues	Total Repayment of Debt		267,072	254,663	250,638
All Fund Revenues	Total Revenues/Sources		14,055,047	14,351,887	13,401,266
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	20,372	0	0
	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	0	5,962
	Total Revenues/Sources Net of Transfers		14,034,675	14,351,887	13,395,304

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,438,020	2,333,494	1,938,391
	Special Education-Instruction	11-2XX-100-XXX	486,594	749,768	730,212
	Basic Skills/Remedial-Instruction	11-230-100-XXX	32,670	111,220	154,680
	Bilingual Education-Instruction	11-240-100-XXX	61,354	56,584	55,077
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	108	4,400	4,400
	School-Sponsored Athletics-Instruction	11-402-100-XXX	4,757	8,500	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,463,869	3,926,656	3,801,005
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,011	23,095	27,208
	Undistributed Expenditures-Health Services	11-000-213-XXX	248,627	198,812	142,660
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	115,947	159,200	152,069
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	23,718	175,138	286,038
	Undistributed Expenditures-Guidance	11-000-218-XXX	158,795	192,895	137,055
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	331,817	238,626	197,096
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	13,292	11,000	8,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	0	20,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,481	7,200	10,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	280,206	376,610	367,600
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	271,668	284,710	294,728
	Undistributed Expenditures-Central Services	11-000-251-XXX	150,042	159,995	146,708
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	61,613	78,561	120,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	824,073	986,956	1,155,137
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	765,550	901,408	818,522
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,606,980	1,799,865	1,538,206
	Total Undistributed Expenditures		9,328,689	9,520,727	9,222,732
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		12,352,192	12,784,743	12,114,042

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	40,742	13,005	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		50,012	22,290	9,285
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	77,557	62,776	33,059
	General Fund Grand Total		12,479,761	12,869,809	12,156,386
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	39,960	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	267,120	289,801	255,789
	Support Services	20-218-200-XXX	56,517	123,201	48,829
	Total Preschool Education Aid	20-218-XXX-XXX	323,637	413,002	304,618
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	323,637	413,002	304,618
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	526,665	463,889	394,305
	Title II	20-XXX-XXX-XXX	35,356	53,803	45,732
	Title IV	20-XXX-XXX-XXX	2,558	24,744	21,032
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	227,191	193,452	164,434
	Other	20-XXX-XXX-XXX	152,847	78,525	64,121
	Total Federal Projects	20-XXX-XXX-XXX	944,617	814,413	689,624
Special Revenue Fund Expenses	Total Special Revenue Funds		1,308,214	1,227,415	994,242
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	267,072	254,663	250,638
	Total Debt Service Funds		267,072	254,663	250,638
All Fund Expenses	Total Expenditures/Appropriations		14,055,047	14,351,887	13,401,266
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	20,372	0	0
	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	5,962
	Total Expenditures Net of Transfers		14,034,675	14,351,887	13,395,304

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	267	282	59,253	59,268
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	272,524	172,549	172,574	172,599
	Legal Reserve	494,604	992,403	497,799	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	41,324	41,349	41,374	41,399
	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	262,487	316,237	257,281	257,281
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,475	\$12,978	\$14,252	\$16,468	\$14,979
Total Classroom Instruction	\$8,576	\$7,653	\$7,975	\$9,420	\$7,989
Classroom-Salaries and Benefits	\$8,385	\$7,493	\$7,600	\$9,019	\$7,680
Classroom-General Supplies and Textbooks	\$84	\$61	\$197	\$213	\$154
Classroom-Purchased Services	\$108	\$99	\$178	\$188	\$155
Total Support Services	\$2,314	\$2,051	\$2,617	\$2,719	\$2,393
Support Services-Salaries and Benefits	\$2,011	\$1,807	\$1,954	\$2,268	\$1,969
Total Administrative Costs	\$1,957	\$1,619	\$1,735	\$2,114	\$2,108
Administration Salaries and Benefits	\$1,429	\$1,089	\$1,116	\$1,254	\$1,245
Total Operations and Maintenance of Plant	\$1,425	\$1,496	\$1,735	\$2,003	\$2,284
Operations and Maintenance-Salaries and Benefits	\$193	\$203	\$198	\$210	\$228
Board Contribution to Food Services	\$20	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$30	\$11	\$16	\$34	\$33
Total Equipment Costs	\$48	\$71	\$0	\$26	\$0
Legal Costs	\$99	\$74	\$56	\$51	\$58
Employee Benefits as a percentage of salaries*	35.87%	35.14%	38.45%	37.42%	34.72%

\*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 2019-20 revised appropriations and the 2020-21 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	Pittsgrove Township Board of Education	0
Curriculum Services	Stockton University	0
Custodial and Maintenance Services	Cumberland County Improvement Authority	0
Food Services	Nutri-Serve	0
Purchasing	Millville BOE- Custodial Supplies	0
	Educational Services Commission of New Jersey	0
	Camden County Educational Services Commission	0
	Alliance for Competitive Energy Services	0
Special Education Services	Woodbine Board of Education	0
Technology Services	Somerdale Board of Education	0
Transportation Services, including Fuel	Vineland Board of Education	0

**Estimated Tax Rates**

Municipality	Category	Amount
Commercial Twp	(A) General Fund School Levy	2,133,285
	(D) Total School Levy	2,236,617
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	279,498,500
	(H) Estimated Equalized Valuation (as of 10/01/19)	244,980,717
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.7633
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8002
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8708
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9130

Employee Contract List for District

Name	Category	Measure
Kristin Schell	Job Title	Superintendent
	Job Title II	None Reported
	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	12/24/19
	End Date of Contract	06/30/22
	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	\$2,500
	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	\$24,639
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per Diem Rate
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem Rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Roll into Sick
	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
Kristin Schell	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
Shared Services	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$0
	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	07/01/19
	End Date of Contract	06/30/20
	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	Shared Services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Shared Services
	Contractual Post-Employment Benefit Description of Payout of Personal days	Shared Services
	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	Shared Service agreement with Pittsgrove Township Board of Education
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported

Shared Services