

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,427.0	1,421.0	1,423.0
On Roll Regular Shared-Time	24.0	5.0	5.0
On Roll Special Ed Full-Time	254.0	253.0	249.0
On Roll Special Ed Shared-Time	22.0	12.0	12.0
On Roll Subtotal	1,727.0	1,691.0	1,689.0
In Private School Placements	10.0	7.0	7.0
Sent to Contracted Preschool	40.0	45.0	0.0
Sent to Other Districts Regular	4.0	1.0	46.0
Sent to Other Districts Special Ed	13.5	13.0	10.0
Received	7.0	7.0	3.0
In State Facilities	1.0	3.0	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	12,585,542	12,956,017	13,215,137
	Total Tuition	10-1300	134,877	88,638	119,387
	Unrestricted Miscellaneous Revenues	10-1XXX	69,442	80,000	65,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	11,743	10	10
	Total Revenues from Local Sources		12,801,604	13,124,675	13,399,544
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,412,928	1,483,374	1,485,315
	Categorical Transportation Aid	10-3121	838,537	838,537	838,537
	Extraordinary Aid	10-3131	256,257	0	0
	Categorical Special Education Aid	10-3132	1,251,682	1,251,682	1,251,682
	Equalization Aid	10-3176	11,995,128	12,172,384	12,106,348
	Categorical Security Aid	10-3177	343,038	343,038	343,038
	Other State Aids	10-3XXX	139,560	0	0
	Total Revenues from State Sources		16,237,130	16,089,015	16,024,920
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	19,960	29,695	32,663
	Total Revenues from Federal Sources		19,960	29,695	32,663
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	851,433	1,248,667
	Withdrawal from Maintenance Reserve	10-310	0	250,000	0
	Adjustment for Prior Year Encumbrances		0	137,892	0
	Actual Revenues (Over)/Under Expenditures		-780,712	0	0
General Fund Revenues	Total Operating Budget		28,277,982	30,482,710	30,705,794
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	74,457	59,427	0
	Total Revenues from Local Sources	20-1XXX	74,457	59,427	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	25,226	81,840	0
	Preschool Education Aid	20-3218	1,929,712	1,989,330	2,231,724
	Total Revenues from State Sources		1,954,938	2,071,170	2,231,724

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	351,456	323,527	274,998
	Title II	20-4451-4455	22,356	70,532	42,656
	Title IV	20-4471-4474	6,998	38,539	17,094
	I.D.E.A. Part B (Handicapped)	20-4420-4429	489,685	458,822	412,940
	Vocational Education	20-4430	0	4,447	3,780
	Total Revenues from Federal Sources			870,495	895,867
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	44,195	190,024	0
	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	166,621
Special Revenue Fund Revenues	Total Grants and Entitlements		2,944,085	3,216,488	3,149,813
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	518,597	0	0
	Local Tax Levy-Premier Debt	40-1210	0	513,528	533,689
	Total Revenues from Local Sources		518,597	513,528	533,689
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	249,331	240,225	231,808
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		767,928	753,753	765,497
Debt Service Fund Revenues	Total Repayment of Debt		767,928	753,753	765,497
All Fund Revenues	Total Revenues/Sources		31,989,995	34,452,951	34,621,104
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	44,195	190,024	0
	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	166,621
	Total Revenues/Sources Net of Transfers		31,945,800	34,262,927	34,454,483

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	7,288,394	7,784,205	7,617,512
	Special Education-Instruction	11-2XX-100-XXX	2,632,974	2,650,568	2,634,106
	Basic Skills/Remedial-Instruction	11-230-100-XXX	145,909	0	0
	Bilingual Education-Instruction	11-240-100-XXX	0	59,557	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	67,902	90,283	87,870
	School-Sponsored Athletics-Instruction	11-402-100-XXX	365,350	406,431	397,291
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,359,636	1,611,913	1,748,942
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	500	500
	Undistributed Expenditures-Health Services	11-000-213-XXX	316,916	317,359	289,524
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	370,331	365,681	386,054
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	395,762	477,914	617,496
	Undistributed Expenditures-Guidance	11-000-218-XXX	631,547	661,849	677,566
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	629,272	641,201	642,918
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	492,510	503,576	484,317
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	234,996	249,027	251,552
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	21,818	15,444	3,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	574,712	648,076	632,886
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	977,976	964,333	956,108
	Undistributed Expenditures-Central Services	11-000-251-XXX	373,388	349,804	351,263
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	325,589	383,160	365,628
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,015,690	3,134,326	3,076,941
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,262,565	2,402,878	2,424,864
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,276,318	5,831,294	5,645,134
	Total Undistributed Expenditures		17,259,026	18,558,335	18,554,893
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		27,759,555	29,549,389	29,291,682

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	64,579	6,999	4,745
	Facilities Acquisition and Construction Services	12-000-400-XXX	434,241	437,254	698,254
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		498,820	444,263	703,009
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	19,607	489,058	711,103
	General Fund Grand Total		28,277,982	30,482,710	30,705,794
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	74,457	59,427	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	665,477	729,194	828,928
	Support Services	20-218-200-XXX	1,321,626	1,529,000	1,538,917
	Facility Acquisition and Construction Services	20-218-400-XXX	12,030	3,000	30,500
	Total Preschool Education Aid	20-218-XXX-XXX	1,999,133	2,261,194	2,398,345
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,999,133	2,261,194	2,398,345
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	351,456	323,527	274,998
	Title II	20-XXX-XXX-XXX	22,356	70,532	42,656
	Title IV	20-XXX-XXX-XXX	6,998	38,539	17,094
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	489,685	458,822	412,940
	Vocational Education	20-XXX-XXX-XXX	0	4,447	3,780
	Total Federal Projects	20-XXX-XXX-XXX	870,495	895,867	751,468
Special Revenue Fund Expenses	Total Special Revenue Funds		2,944,085	3,216,488	3,149,813
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	767,928	753,753	765,497
	Total Debt Service Funds		767,928	753,753	765,497
All Fund Expenses	Total Expenditures/Appropriations		31,989,995	34,452,951	34,621,104
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	44,195	190,024	0
	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	166,621
	Total Expenditures Net of Transfers		31,945,800	34,262,927	34,454,483

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	2,761	2,771	102,781	102,791
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	400,000	550,000	550,010	550,020
	Legal Reserve	97,512	514,713	417,201	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	1,028,433	1,594,486	1,438,362	606,896
	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	\$14,187	\$14,842	\$15,836	\$16,301	\$16,257
Total Classroom Instruction	\$7,794	\$7,933	\$8,690	\$8,812	\$8,719
Classroom-Salaries and Benefits	\$6,809	\$6,945	\$7,597	\$7,683	\$7,604
Classroom-General Supplies and Textbooks	\$226	\$168	\$224	\$215	\$257
Classroom-Purchased Services	\$759	\$821	\$869	\$914	\$858
Total Support Services	\$2,700	\$2,955	\$2,943	\$2,990	\$3,099
Support Services-Salaries and Benefits	\$2,022	\$2,049	\$2,255	\$2,292	\$2,279
Total Administrative Costs	\$1,607	\$1,626	\$1,808	\$1,830	\$1,810
Administration Salaries and Benefits	\$1,313	\$1,352	\$1,473	\$1,484	\$1,494
Total Operations and Maintenance of Plant	\$1,545	\$1,806	\$1,753	\$1,993	\$1,969
Operations and Maintenance-Salaries and Benefits	\$400	\$330	\$354	\$357	\$362
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$323	\$311	\$364	\$383	\$376
Total Equipment Costs	\$121	\$44	\$2	\$6	\$21
Legal Costs	\$44	\$43	\$57	\$48	\$52
Employee Benefits as a percentage of salaries*	33.53%	36.15%	39.50%	38.79%	37.81%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Refunds, rebates, interest, shared services	65,000	Refunds, rebates, interest, shared services

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Woodbine Board of Educaiton	0
	Commercial Township Board of Education	0
Curriculum Services	Shared master teacher service contract with a neighboring school district	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 school districts	0
Municipal/Public Works	Repair and service local township vehicles	0
	Trash compactor services with the municipality	0
Purchasing	Joint purchasing is ESCNJ, Hunterton ESC, Camden ESC, Ed-Data, road salt with municipality	0
Special Education Services	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 out fueling station by another school district and municipality	0

Estimated Tax Rates

Municipality	Category	Amount
Elmer Borough	(A) General Fund School Levy	1,888,347
	(D) Total School Levy	1,888,347
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	105,563,200
	(H) Estimated Equalized Valuation (as of 10/01/19)	114,642,919
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7888
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7888
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6472
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6472
Pittsgrove Township	(A) General Fund School Levy	11,245,466
	(D) Total School Levy	11,769,075
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	601,776,071
	(H) Estimated Equalized Valuation (as of 10/01/19)	654,162,357
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8687
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9557
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7191
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7991

Employee Contract List for District

Name	Category	Measure
Darren Harris	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$106,539
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	0950
	Job Title Other District	Business Admin/Bd Sec
	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	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	\$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	\$31,391
	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	\$79,610
	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	07/01/19
	End Date of Contract	06/30/20
	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)	\$2,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,702
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	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	\$1,960
	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 Hooopes	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,135
	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	\$37,636
	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 Hooopes	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