

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	377.0	393.0	390.0
On Roll Special Ed Full-Time	79.0	79.0	83.0
On Roll Subtotal	456.0	472.0	473.0
In Private School Placements	4.0	4.0	4.0
Sent to Other Districts Regular	123.0	108.0	98.0
Sent to Other Districts Special Ed	59.0	53.0	49.0
Received	5.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,133,285	2,175,951	2,219,470
	Total Tuition	10-1300	80,401	44,295	0
	Rents and Royalties	10-1910	0	0	63,127
	Unrestricted Miscellaneous Revenues	10-1XXX	227,932	15,000	7,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	15	15
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	15	25	25
	Total Revenues from Local Sources		2,441,683	2,235,311	2,290,162
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	72,863	0	0
	Categorical Special Education Aid	10-3132	189,620	189,620	189,620
	Equalization Aid	10-3176	9,221,065	9,096,016	8,720,070
	Other State Aids	10-3XXX	1,060	0	0
	Total Revenues from State Sources		9,484,608	9,285,636	8,909,690
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	19,316	20,667	16,473
	Total Revenues from Federal Sources		19,316	20,667	16,473
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	722,450	930,760
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	345,183
	Transfers from Other Funds	10-5200	90	0	0
	Actual Revenues (Over)/Under Expenditures		-1,483,802	0	0
General Fund Revenues	Total Operating Budget		10,461,895	12,264,064	12,492,268
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	4,280	0	0
	Scholarship Fund Revenue	20-1770	35	0	0
	Other Revenue from Local Sources	20-1XXX	4,277	0	0
	Total Revenues from Local Sources	20-1XXX	8,592	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	149,146	178,165
	Preschool Education Aid	20-3218	269,657	139,914	862,420
	Other Restricted Entitlements	20-32XX	14,521	0	0
	Total Revenues from State Sources		284,178	289,060	1,040,585

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	495,867	385,369	327,563
	Title II	20-4451-4455	51,869	32,741	27,829
	Title IV	20-4471-4474	0	28,508	24,231
	I.D.E.A. Part B (Handicapped)	20-4420-4429	201,007	163,205	138,724
	Arp-ESSER	20-4540	0	0	3,356,200
	CARES Act Education Stabilization Fund	20-4530	92,939	292,168	0
	Coronavirus Relief Fund (CRF)	20-4532	77,599	0	0
	CRRSA Act-ESSER II	20-4534	38,032	1,455,315	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	0	95,835
	Other	20-4XXX	55,547	54,502	46,326
	CRRSA Act-Mental Health Grant	20-4536	0	0	45,000
	Total Revenues from Federal Sources		1,012,860	2,411,808	4,061,708
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	5,962	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	7,628	132,680
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		317	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		965	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,312,874	2,708,496	5,234,973
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	103,332	96,957	88,564
	Total Revenues from Local Sources		103,332	96,957	88,564
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	147,306	138,218	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		250,638	235,175	88,564
Debt Service Fund Revenues	Total Repayment of Debt		250,638	235,175	88,564
All Fund Revenues	Total Revenues/Sources		12,025,407	15,207,735	17,815,805
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	5,962	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	7,628	132,680
	Total Revenues/Sources Net of Transfers		12,019,445	15,200,107	17,683,125

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,047,573	1,985,427	2,264,123
	Special Education-Instruction	11-2XX-100-XXX	682,440	689,754	708,739
	Basic Skills/Remedial-Instruction	11-230-100-XXX	155,076	163,056	160,457
	Bilingual Education-Instruction	11-240-100-XXX	18,477	12,837	56,715
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,012	4,400	4,400
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	8,500	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,186,067	3,220,747	3,329,354
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,476	25,216	25,897
	Undistributed Expenditures-Health Services	11-000-213-XXX	91,411	143,331	145,931
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	139,788	160,121	122,131
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	63,083	155,078	122,762
	Undistributed Expenditures-Guidance	11-000-218-XXX	131,780	131,837	128,653
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	263,541	255,630	249,591
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	8,000	8,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,800	10,700	10,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	356,692	393,053	397,726
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	251,992	190,466	193,332
	Undistributed Expenditures-Central Services	11-000-251-XXX	137,385	144,780	149,154
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	92,860	123,855	98,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	885,630	1,084,541	1,167,410
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	481,413	1,044,964	1,123,856
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,227,378	1,395,737	1,481,173
	Total Undistributed Expenditures		7,334,296	8,488,056	8,753,670
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	15	15
General Fund Current Expenses	Total General Current Expense		10,241,874	11,352,070	11,956,644

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	196,931	28,103	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	9,270	883,807	123,617
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	345,183
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		206,201	911,935	473,825
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	13,820	59	61,799
	General Fund Grand Total		10,461,895	12,264,064	12,492,268
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,277	0	0
	Student Activity Fund	20-475-XXX-XXX	4,597	0	0
	Scholarship Fund	20-476-XXX-XXX	1,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	256,434	198,082	581,486
	Support Services	20-218-200-XXX	19,185	98,606	435,439
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	156,340
	Total Preschool Education Aid	20-218-XXX-XXX	275,619	296,688	1,173,265
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	14,521	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	290,140	296,688	1,173,265
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	495,867	385,369	327,563
	Title II	20-XXX-XXX-XXX	51,869	32,741	27,829
	Title IV	20-XXX-XXX-XXX	0	28,508	24,231
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	201,007	163,205	138,724
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	92,939	292,168	0
	Other	20-XXX-XXX-XXX	55,547	54,502	46,326
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	77,599	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	38,032	1,455,315	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	0	95,835
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	45,000
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	3,356,200
	Total Federal Projects	20-XXX-XXX-XXX	1,012,860	2,411,808	4,061,708
Special Revenue Fund Expenses	Total Special Revenue Funds		1,312,874	2,708,496	5,234,973

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	250,638	235,175	88,564
	Total Debt Service Funds		250,638	235,175	88,564
All Fund Expenses	Total Expenditures/Appropriations		12,025,407	15,207,735	17,815,805
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	5,962	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	7,628	132,680
	Total Expenditures Net of Transfers		12,019,445	15,200,107	17,683,125

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	326,075	567,921	491,846	490,563
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	250,297	1,000,312	1,000,337	655,179
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	674,274	674,299	674,324	674,349
	Legal Reserve	1,144,174	1,575,852	929,477	0
	Unemployment Fund	159,944	167,973	167,973	167,973
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	41,374	41,399	41,414	41,429
	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 Special Revenue Fund	Student Activity Fund	46,388	46,071	46,071	46,071
	Scholarship Fund	28,701	27,736	27,736	27,736
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,041	\$15,484	\$15,632	\$15,717	\$17,835
Total Classroom Instruction	\$8,537	\$9,048	\$8,594	\$8,463	\$10,135
Classroom-Salaries and Benefits	\$8,010	\$8,318	\$8,056	\$7,682	\$9,400
Classroom-General Supplies and Textbooks	\$438	\$592	\$372	\$599	\$496
Classroom-Purchased Services	\$89	\$138	\$166	\$182	\$239
Total Support Services	\$2,464	\$2,042	\$2,448	\$2,529	\$2,808
Support Services-Salaries and Benefits	\$2,218	\$1,849	\$1,856	\$1,949	\$1,943
Total Administrative Costs	\$1,839	\$2,202	\$2,047	\$2,107	\$2,074
Administration Salaries and Benefits	\$1,213	\$1,318	\$1,087	\$1,118	\$1,134
Total Operations and Maintenance of Plant	\$2,065	\$2,064	\$2,314	\$2,383	\$2,555
Operations and Maintenance-Salaries and Benefits	\$218	\$247	\$250	\$257	\$261
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$16	\$9	\$35	\$36	\$36
Total Equipment Costs	\$72	\$446	\$0	\$60	\$344
Legal Costs	\$42	\$21	\$62	\$55	\$64
Employee Benefits as a percentage of salaries*	30.11%	29.89%	34.99%	34.83%	34.32%

\*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 2021-22 revised appropriations and the 2022-23 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 BOE	0
Custodial and Maintenance Services	Cumberland County Improvement Authority	0
Food Services	Nutri-Serve	0
Professional Staff Development	Stockton University	0
Recycling	Cumberland County Improvement Authority	0
Technology Services	RFP Solutions	0

Estimated Tax Rates

Municipality	Category	Amount
Commercial Twp	(A) General Fund School Levy	2,219,470
	(D) Total School Levy	2,308,034
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	272,959,900
	(H) Estimated Equalized Valuation (as of 10/01/21)	253,868,955
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8131
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8456
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8743
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9091

Employee Contract List for District

Name	Category	Measure
Kristin Schell	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$131,328
	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	12/16/19
	End Date of Contract	06/30/23
	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	\$2,500
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls 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
Pittsgrove Township BOE	Job Title	Business Administrator
	Job Title II	None Reported
	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	07/01/21
	End Date of Contract	06/30/22
	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
Pittsgrove Township BOE	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	N/A Shared Services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A Shared Services
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A 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	\$78,080- Shared Service Contract
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	