

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	393.0	410.0	418.0
On Roll Special Ed Full-Time	79.0	58.0	57.0
On Roll Subtotal	472.0	468.0	475.0
In Private School Placements	4.0	5.0	5.0
Sent to Other Districts Regular	108.0	104.0	102.0
Sent to Other Districts Special Ed	53.0	53.0	51.0
Received	1.0	2.0	0.0
In State Facilities		4.0	4.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,175,951	2,219,470	2,263,859
	Transportation Fees from Other Local Education Authorities	10-1420-1440	925	0	0
	Rents and Royalties	10-1910	0	63,127	167,667
	Unrestricted Miscellaneous Revenues	10-1XXX	21,294	7,500	10,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	15	15
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	0	25	25
	Total Revenues from Local Sources			2,198,170	2,290,162
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	85,589	0	0
	Categorical Special Education Aid	10-3132	189,620	189,620	189,620
	Equalization Aid	10-3176	9,096,016	8,720,070	8,656,403
	Other State Aids	10-3XXX	1,740	0	0
	Total Revenues from State Sources			9,372,965	8,909,690
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	12,709	16,473	0
	Total Revenues from Federal Sources			12,709	16,473
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	930,760	1,098,940
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	345,183	0
	Adjustment for Prior Year Encumbrances		0	80,131	0
	Actual Revenues (Over)/Under Expenditures		-141,776	0	0
General Fund Revenues	Total Operating Budget		11,442,068	12,572,399	12,386,554
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	8,566	0	0
	Other Revenue from Local Sources	20-1XXX	6,194	0	0
	Total Revenues from Local Sources	20-1XXX	14,760	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	178,165	230,187
	Preschool Education Aid	20-3218	483,799	862,420	1,123,600
	Other Restricted Entitlements	20-32XX	11,464	0	0
	Total Revenues from State Sources			495,263	1,040,585

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	536,260	424,409	360,748
	Title II	20-4451-4455	38,984	41,845	35,568
	Arp-Idea Basic	20-4419	26,097	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	164,916	169,819	144,346
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	1,350	0	66,288
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	12,104	415,632	2,928,464
	CARES Act Education Stabilization Fund	20-4530	154,807	0	0
	CRRSA Act-ESSER II	20-4534	750,664	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	95,835	0
	Other	20-4XXX	99,313	46,326	0
	CRRSA Act-Mental Health Grant	20-4536	7,449	45,000	0
	Total Revenues from Federal Sources			1,791,944	1,238,866
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	7,628	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	132,680	140,450
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,377	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		1,019	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,308,237	2,412,131	5,154,651
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	96,957	88,564	89,384
	Total Revenues from Local Sources		96,957	88,564	89,384
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	138,218	0	250,031
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		235,175	88,564	339,415
Debt Service Fund Revenues	Total Repayment of Debt		235,175	88,564	339,415
All Fund Revenues	Total Revenues/Sources		13,985,480	15,073,094	17,880,620
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	7,628	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	132,680	140,450
	Total Revenues/Sources Net of Transfers		13,977,852	14,940,414	17,740,170

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,028,361	2,101,358	2,330,735
	Special Education-Instruction	11-2XX-100-XXX	705,805	577,540	603,021
	Basic Skills/Remedial-Instruction	11-230-100-XXX	162,583	159,293	95,950
	Bilingual Education-Instruction	11-240-100-XXX	0	56,715	58,685
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,240	4,400	4,400
	School-Sponsored Athletics-Instruction	11-402-100-XXX	5,740	8,500	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,202,622	3,333,716	3,527,840
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,808	25,897	24,400
	Undistributed Expenditures-Health Services	11-000-213-XXX	106,267	145,930	139,100
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	132,822	122,131	144,796
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	55,006	304,075	154,791
	Undistributed Expenditures-Guidance	11-000-218-XXX	133,883	138,926	113,870
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	300,334	373,573	293,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	395	8,000	6,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	452	10,700	10,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	353,533	397,726	430,230
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	189,683	193,332	142,050
	Undistributed Expenditures-Central Services	11-000-251-XXX	142,918	153,309	160,000
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	100,175	99,460	100,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	855,616	1,163,256	1,175,638
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	956,821	1,177,725	1,260,880
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,202,052	1,481,173	1,500,459
	Total Undistributed Expenditures		7,755,387	9,128,929	9,184,254
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		10,659,116	12,036,775	12,285,585

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	28,103	5,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	754,849	123,617	9,270
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	345,183	0
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		782,952	473,825	9,295
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	61,799	91,674
	General Fund Grand Total		11,442,068	12,572,399	12,386,554
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,194	0	0
	Student Activity Fund	20-475-XXX-XXX	6,189	0	0
	Scholarship Fund	20-476-XXX-XXX	1,019	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	358,308	581,486	772,900
	Support Services	20-218-200-XXX	40,954	435,439	661,810
	Facility Acquisition and Construction Services	20-218-400-XXX	92,165	156,340	59,527
	Total Preschool Education Aid	20-218-XXX-XXX	491,427	1,173,265	1,494,237
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	11,464	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	502,891	1,173,265	1,494,237
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	536,260	424,409	360,748
	Title II	20-XXX-XXX-XXX	38,984	41,845	35,568
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	164,916	169,819	144,346
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	26,097	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	154,807	0	0
	Other	20-XXX-XXX-XXX	99,313	46,326	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	750,664	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	95,835	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	7,449	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	12,104	415,632	2,928,464
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	1,350	0	66,288

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	1,791,944	1,238,866	3,660,414
Special Revenue Fund Expenses	Total Special Revenue Funds		2,308,237	2,412,131	5,154,651
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	235,175	88,564	339,415
	Total Debt Service Funds		235,175	88,564	339,415
All Fund Expenses	Total Expenditures/Appropriations		13,985,480	15,073,094	17,880,620
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	7,628	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	132,680	140,450
	Total Expenditures Net of Transfers		13,977,852	14,940,414	17,740,170

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	567,921	546,295	516,807	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,000,312	1,000,312	725,379	725,404
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	674,299	674,299	674,324	674,349
	Legal Reserve	1,575,852	1,761,610	832,133	0
	Unemployment Fund	167,973	126,302	126,302	126,302
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	41,399	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	46,071	48,448	48,448	48,448
	Scholarship Fund	27,736	26,717	26,717	26,717
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,484	\$14,123	\$17,835	\$18,152	\$18,691
Total Classroom Instruction	\$9,048	\$8,389	\$10,135	\$9,484	\$10,493
Classroom-Salaries and Benefits	\$8,318	\$7,665	\$9,400	\$8,797	\$9,670
Classroom-General Supplies and Textbooks	\$592	\$466	\$496	\$452	\$435
Classroom-Purchased Services	\$138	\$258	\$239	\$235	\$388
Total Support Services	\$2,042	\$1,964	\$2,808	\$3,751	\$3,330
Support Services-Salaries and Benefits	\$1,849	\$1,698	\$1,943	\$2,807	\$2,078
Total Administrative Costs	\$2,202	\$1,851	\$2,074	\$2,130	\$2,062
Administration Salaries and Benefits	\$1,318	\$1,053	\$1,134	\$1,190	\$1,087
Total Operations and Maintenance of Plant	\$2,064	\$1,810	\$2,555	\$2,591	\$2,589
Operations and Maintenance-Salaries and Benefits	\$247	\$232	\$261	\$287	\$310
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$9	\$18	\$36	\$37	\$37
Total Equipment Costs	\$446	\$247	\$344	\$349	\$127
Legal Costs	\$21	\$27	\$64	\$65	\$67
Employee Benefits as a percentage of salaries*	29.89%	29.29%	34.32%	34.79%	36.51%

\*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 2022-23 revised appropriations and the 2023-24 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	School Business Administrator	0
Food Services	Food Service Management	0
Special Education Services	Shared Speech and OT	0
Staffing - Other	Custodial Services	0
Technology Services	IT Support Services and Staffing	0
Transportation Services, including Fuel	Vineland Transportation Co-Op	0

**Estimated Tax Rates**

Municipality	Category	Amount
Commercial Twp	(A) General Fund School Levy	2,263,859
	(D) Total School Levy	2,353,243
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	271,125,300
	(H) Estimated Equalized Valuation (as of 10/01/22)	279,337,832
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8350
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8680
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8104
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8424

Employee Contract List for District

Name	Category	Measure
Kristin Schell	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$134,611
	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	07/01/22
	End Date of Contract	06/30/23
	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	Contract: \$79,591
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported