

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,407.0	1,484.0	1,489.0
On Roll Regular Shared-Time	26.0	25.0	12.0
On Roll Special Ed Full-Time	248.0	238.0	238.0
On Roll Special Ed Shared-Time	16.0	24.0	24.0
On Roll Subtotal	1,697.0	1,771.0	1,763.0
In Private School Placements	8.0	5.0	9.0
Sent to Contracted Preschool		11.0	14.0
Sent to Other Districts Regular	172.5	4.0	4.0
Sent to Other Districts Special Ed	55.5	14.0	14.0
Received	226.5	4.0	4.0
In State Facilities	1.0	2.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,033,892	12,277,712	12,585,542
Total Tuition	10-1300	3,117,914	87,229	14,638
Unrestricted Miscellaneous Revenues	10-1XXX	40,705	190,000	150,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	10
Interest Earned On Capital Reserve Funds	10-1XXX	0	10	10
Subtotal - Revenues From Local Sources		13,192,511	12,554,951	12,750,200
Revenues from State Sources:				
School Choice Aid	10-3116	1,263,968	1,263,968	1,412,928
Categorical Transportation Aid	10-3121	727,339	810,025	921,223
Extraordinary Aid	10-3131	201,916	0	0
Categorical Special Education Aid	10-3132	849,160	979,189	1,251,682
Equalization Aid	10-3176	10,418,547	11,776,820	11,995,128
Categorical Security Aid	10-3177	230,429	257,217	343,038
Adjustment Aid	10-3178	15,819	15,819	29,902
Supplemental Enrollment Growth Aid	10-3179	0	282,321	0
Under Adequacy Aid	10-3180	0	5,492	0
Parcc Readiness Aid	10-3181	14,560	16,790	0
Per Pupil Growth Aid	10-3182	14,560	16,790	0
Professional Learning Community Aid	10-3183	14,345	16,405	0
Other State Aids	10-3XXX	9,222	0	0
Subtotal - Revenues From State Sources		13,759,865	15,440,836	15,953,901
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	26,476	32,812	33,995
Subtotal - Revenues From Federal Sources		26,476	32,812	33,995
Budgeted Fund Balance - Operating Budget	10-303	0	56,205	225,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Transfers From Other Funds	10-5200	99	0	0
Adjustment For Prior Year Encumbrances		0	36,765	0
Actual Revenues (Over)/Under Expenditures		893,796	0	0
Total Operating Budget		27,872,747	28,121,569	28,963,096
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	35,096	19,265	0
Total Revenues From Local Sources	20-1XXX	35,096	19,265	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	11,500
Preschool Education Aid	20-3218	69,300	1,569,986	1,558,486
Total Revenues From State Sources		69,300	1,569,986	1,569,986
Revenues from Federal Sources:				
Title I	20-4411-4416	336,426	379,137	322,266
Title II	20-4451-4455	28,579	40,519	34,441
Title IV	20-4471-4474	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	416,960	443,849	377,272
Total Revenues From Federal Sources		781,965	873,505	743,979
Total Grants And Entitlements		886,361	2,462,756	2,313,965
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	517,162	0	0
Local Tax Levy - Premerger Debt	40-1210	0	518,217	518,597
Total Revenues From Local Sources		517,162	518,217	518,597
Revenues from State Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Debt Service Aid Type II	40-3160	260,866	258,411	249,331
Total Local Repayment Of Debt		778,028	776,628	767,928
Total Repayment Of Debt		778,028	776,628	767,928
Total Revenues/Sources		29,537,136	31,360,953	32,044,989
Total Revenues/Sources Net of Transfers		29,537,136	31,360,953	32,044,989

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,281,217	7,402,130	7,384,099
Special Education - Instruction	11-2XX-100-XXX	2,221,725	2,445,940	2,493,849
Basic Skills/Remedial - Instruction	11-230-100-XXX	423,650	214,077	231,170
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	65,710	80,786	81,178
School-Sponsored Athletics - Instruction	11-402-100-XXX	375,639	398,298	391,744
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,171,860	1,431,031	1,471,971
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	955	250	500
Undist. Expenditures - Health Services	11-000-213-XXX	350,466	314,850	315,390
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	370,566	336,434	366,754
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	491,904	507,344	486,121
Undist. Expenditures - Guidance	11-000-218-XXX	644,819	660,466	653,232
Undist. Expenditures - Child Study Teams	11-000-219-XXX	633,180	625,677	655,339
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	545,499	530,646	538,593
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	236,266	242,185	268,423
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,733	31,462	33,675
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	633,248	695,207	632,922
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,033,114	1,040,740	982,099
Undist. Expend. - Central Services	11-000-251-XXX	342,148	402,980	380,215
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	301,361	305,851	311,493
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,614,841	2,626,289	2,817,876
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,802,630	2,216,640	2,499,491
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,849,873	5,257,350	5,636,090
Total Undistributed Expenditures		17,041,463	17,225,402	18,050,184
Interest Earned On Maintenance Reserve	10-606	0	0	10
Total General Current Expense		27,409,404	27,766,633	28,632,234

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	90,904	42,564	14,400
Facilities Acquisition And Const. Serv.	12-000-400-XXX	345,814	292,128	296,005
Increase In Capital Reserve	10-604	10	0	0
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		436,728	334,702	310,415
Transfer Of Funds To Charter Schools	10-000-100-56X	26,615	20,234	20,447
General Fund Grand Total		27,872,747	28,121,569	28,963,096
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	35,096	19,265	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	69,300	623,262	593,545
Support Services	20-218-200-XXX	0	847,699	953,941
Fac Acquisition And Constr. Services	20-218-400-XXX	0	99,025	22,500
Total Preschool Education Aid	20-218-XXX-XXX	69,300	1,569,986	1,569,986
Total State Projects	20-XXX-XXX-XXX	69,300	1,569,986	1,569,986
Federal Projects:				
Title I	20-XXX-XXX-XXX	336,426	379,137	322,266
Title II	20-XXX-XXX-XXX	28,579	40,519	34,441
Title IV	20-XXX-XXX-XXX	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	416,960	443,849	377,272
Total Federal Projects	20-XXX-XXX-XXX	781,965	873,505	743,979
Total Special Revenue Funds		886,361	2,462,756	2,313,965
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	778,028	776,628	767,928
Total Debt Service Funds		778,028	776,628	767,928
Total Expenditures/Appropriations		29,537,136	31,360,953	32,044,989
Total Expenditures Net of Transfers		29,537,136	31,360,953	32,044,989

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	977,485	699,867	786,696	561,696
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,741	2,751	2,761	2,771
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	250,000	250,010
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,776	\$14,423	\$14,470	\$14,556	\$14,905
Total Classroom Instruction	\$7,367	\$7,943	\$7,851	\$7,909	\$8,052
Classroom-Salaries and Benefits	\$6,525	\$7,108	\$6,962	\$6,831	\$7,076
Classroom-General Supplies and Textbooks	\$145	\$189	\$164	\$241	\$202
Classroom-Purchased Services	\$697	\$646	\$726	\$837	\$775
Total Support Services	\$2,539	\$2,494	\$2,529	\$2,702	\$2,815
Support Services-Salaries and Benefits	\$2,291	\$1,917	\$1,943	\$2,041	\$2,155
Total Administrative Costs	\$1,741	\$1,763	\$1,858	\$1,746	\$1,674
Administration Salaries and Benefits	\$1,395	\$1,449	\$1,522	\$1,377	\$1,357
Total Operations and Maintenance of Plant	\$1,646	\$1,656	\$1,615	\$1,607	\$1,749
Operations and Maintenance-Salaries and Benefits	\$449	\$399	\$396	\$389	\$494
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$319	\$334	\$370	\$343	\$344
Total Equipment Costs	\$25	\$54	\$7	\$81	\$21
Legal Costs	\$64	\$50	\$51	\$60	\$51
Employee Benefits as a percentage of salaries*	31.76%	40.60%	41.13%	35.35%	37.21%

\*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 2017-18 revised appropriations and the 2018-19 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.



Item	Line Number	Source	Amount	Explanation
1	150	Tuition	13,342	Foster Placement
1	300	Refunds, Rebates, Interest, Shared Services	150,000	Refunds, Rebates, Interest, Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Newfield Board of Education	0
Business Services	Woodbine Board of Education	0
Special Education Services	Speech Therapist shared with Hopewell Township	0
Custodial and Maintenance Services	Lead agency for custodial for approximately 8 other school districts	0
Food Services	Shared food service manager with two neighboring districts	0
Transportation Services, including Fuel	Repair and service with another school district bus fleet	0
Transportation Services, including Fuel	Transportation jointures with various school districts	0
Transportation Services, including Fuel	Use of our fueling station by another school district and municipality	0
Purchasing	Joint purchasing in MRESC, road salt purchasing with municipality	0
Municipal/Public Works	Repair and service local township vehicles	0
Municipal/Public Works	Trash compactor services with the municipality	0
Technology Services	Shared phone/internet services with the municipality	0

ID=Elmer Borough

Category	Amount
(A) General Fund School Levy	1,844,739
(D) Total School Levy	1,844,739
(B) Estimated Net Taxable Valuation (as of 10/01/17)	105,779,300
(H) Estimated Equalized Valuation (as of 10/01/17)	108,435,982
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7440
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7440
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7012
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7012

ID=Pittsgrove Township

Category	Amount
(A) General Fund School Levy	10,616,642
(D) Total School Levy	11,135,049
(B) Estimated Net Taxable Valuation (as of 10/01/17)	601,536,977
(H) Estimated Equalized Valuation (as of 10/01/17)	657,399,188
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7649
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8511
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6149
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6938

Name=Darren Harris

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$93,600
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	09
Shared District	5840
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	\$8,880
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	\$29,400
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

Name=Darren Harris

Category	Measure
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

Name=Thomas A. Coleman, Jr.

Category	Measure
Job Title	Superintendent
Job Title II	Interim Superintendent
Base Annual Salary Amount	\$162,500
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	01/01/18
End Date of Contract	06/30/18
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
Total Allowances Amount	\$680
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	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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

Name=Thomas A. Coleman, Jr.

Category	Measure
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