

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,484.0	1,427.0	1,447.0
On Roll Regular Shared-Time	25.0	24.0	0.0
On Roll Special Ed Full-Time	238.0	254.0	267.0
On Roll Special Ed Shared-Time	24.0	22.0	0.0
On Roll Subtotal	1,771.0	1,727.0	1,714.0
In Private School Placements	5.0	10.0	0.0
Sent to Contracted Preschool	11.0	40.0	42.0
Sent to Other Districts Regular	4.0	4.0	0.0
Sent to Other Districts Special Ed	14.0	13.5	11.5
Received	4.0	7.0	0.0
In State Facilities	2.0	1.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,277,712	12,585,542	12,956,017
Total Tuition	10-1300	32,303	14,638	88,638
Unrestricted Miscellaneous Revenues	10-1XXX	378,887	150,000	80,000
Interest Earned On Maintenance Reserve	10-1XXX	0	10	10
Interest Earned On Capital Reserve Funds	10-1XXX	10	10	10
Subtotal - Revenues From Local Sources		12,688,912	12,750,200	13,124,675
Revenues from State Sources:				
School Choice Aid	10-3116	1,263,968	1,412,928	1,483,374
Categorical Transportation Aid	10-3121	810,025	838,537	838,537
Extraordinary Aid	10-3131	243,055	0	0
Categorical Special Education Aid	10-3132	979,189	1,251,682	1,251,682
Equalization Aid	10-3176	11,788,354	11,995,128	12,172,384
Categorical Security Aid	10-3177	257,217	343,038	343,038
Adjustment Aid	10-3178	15,819	0	0
Supplemental Enrollment Growth Aid	10-3179	282,321	0	0
Under Adequacy Aid	10-3180	5,492	0	0
PARCC Readiness Aid	10-3181	16,790	0	0
Per Pupil Growth Aid	10-3182	16,790	0	0
Professional Learning Community Aid	10-3183	16,405	0	0
Other State Aids	10-3XXX	27,172	106,959	0
Subtotal - Revenues From State Sources		15,722,597	15,948,272	16,089,015
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	22,889	33,995	29,695
Subtotal - Revenues From Federal Sources		22,889	33,995	29,695

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	230,629	851,433
Adjustment For Prior Year Encumbrances		0	490,444	0
Actual Revenues (Over)/Under Expenditures		-1,279,767	0	0
Total Operating Budget		27,154,631	29,453,540	30,094,818
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	30,562	0	0
Total Revenues From Local Sources	20-1XXX	30,562	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	11,500	25,226
Preschool Education Aid	20-3218	1,544,760	1,954,938	1,989,330
Total Revenues From State Sources		1,544,760	1,966,438	2,014,556
Revenues from Federal Sources:				
Title I	20-4411-4416	364,397	344,579	292,892
Title II	20-4451-4455	28,976	37,803	32,133
Title IV	20-4471-4474	5,269	20,696	17,592
I.D.E.A. Part B (Handicapped)	20-4420-4429	443,849	489,685	436,232
Total Revenues From Federal Sources		842,491	892,763	778,849
Transfers From Operating Budget-Prek	20-5200	0	0	190,024
Total Grants And Entitlements		2,417,813	2,859,201	2,983,429
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	518,217	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Local Tax Levy - Premerger Debt	40-1210	0	518,597	513,528
Total Revenues From Local Sources		518,217	518,597	513,528
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	258,411	249,331	240,225
Total Local Repayment Of Debt		776,628	767,928	753,753
Total Repayment Of Debt		776,628	767,928	753,753
Total Revenues/Sources		30,349,072	33,080,669	33,832,000
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	0	190,024
Total Revenues/Sources Net of Transfers		30,349,072	33,080,669	33,641,976

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,340,413	7,387,620	7,648,777
Special Education - Instruction	11-2XX-100-XXX	2,458,914	2,610,166	2,674,710
Basic Skills/Remedial - Instruction	11-230-100-XXX	192,246	146,463	118,319
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	69,376	86,108	82,798
School-Sponsored Athletics - Instruction	11-402-100-XXX	384,645	397,895	393,052
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,287,032	1,447,471	1,611,913
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	500	500
Undist. Expenditures - Health Services	11-000-213-XXX	329,894	327,758	316,736
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	352,036	361,812	365,487
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	414,479	412,538	433,444
Undist. Expenditures - Guidance	11-000-218-XXX	668,435	634,772	658,285
Undist. Expenditures - Child Study Teams	11-000-219-XXX	607,264	651,153	644,804
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	494,809	537,046	532,568
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	238,682	268,346	225,780
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	20,451	32,675	17,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	601,472	648,601	648,076
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	967,347	1,053,626	982,397
Undist. Expend. - Central Services	11-000-251-XXX	376,852	392,520	349,708
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	300,303	336,175	355,660
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,510,690	3,071,613	2,774,216
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,125,561	2,494,361	2,402,657
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,985,773	5,636,090	5,906,799
Total Undistributed Expenditures		16,281,080	18,307,057	18,226,830
Interest Earned On Maintenance Reserve	10-606	0	10	10

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		26,726,674	28,935,319	29,144,496
Capital Expenditures:				
Equipment	12-XXX-XXX-730	43,358	67,830	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	364,365	429,934	461,254
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		407,723	497,774	461,264
Transfer Of Funds To Charter Schools	10-000-100-56X	20,234	20,447	489,058
General Fund Grand Total		27,154,631	29,453,540	30,094,818
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	30,562	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	586,618	593,545	720,904
Support Services	20-218-200-XXX	790,712	1,350,393	1,480,676
Fac Acquisition And Constr. Services	20-218-400-XXX	167,430	22,500	3,000
Total Preschool Education Aid	20-218-XXX-XXX	1,544,760	1,966,438	2,204,580
Total State Projects	20-XXX-XXX-XXX	1,544,760	1,966,438	2,204,580
Federal Projects:				
Title I	20-XXX-XXX-XXX	364,397	344,579	292,892
Title II	20-XXX-XXX-XXX	28,976	37,803	32,133
Title IV	20-XXX-XXX-XXX	5,269	20,696	17,592
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	443,849	489,685	436,232
Total Federal Projects	20-XXX-XXX-XXX	842,491	892,763	778,849
Total Special Revenue Funds		2,417,813	2,859,201	2,983,429
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	776,628	767,928	753,753

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Debt Service Funds		776,628	767,928	753,753
Total Expenditures/Appropriations		30,349,072	33,080,669	33,832,000
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	0	190,024
Total Expenditures Net of Transfers		30,349,072	33,080,669	33,641,976

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	699,867	1,028,433	1,333,183	579,262
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,751	2,761	2,771	2,781
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	400,000	400,010	400,020
Restricted for General Operating Budget	Legal Reserve	0	97,512	97,512	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,423	\$14,187	\$14,905	\$15,478	\$15,836
Total Classroom Instruction	\$7,943	\$7,794	\$8,052	\$8,293	\$8,690
Classroom-Salaries and Benefits	\$7,108	\$6,809	\$7,076	\$7,261	\$7,597
Classroom-General Supplies and Textbooks	\$189	\$226	\$202	\$218	\$224
Classroom-Purchased Services	\$646	\$759	\$775	\$814	\$869
Total Support Services	\$2,494	\$2,700	\$2,815	\$2,837	\$2,943
Support Services-Salaries and Benefits	\$1,917	\$2,022	\$2,155	\$2,204	\$2,255
Total Administrative Costs	\$1,763	\$1,607	\$1,674	\$1,810	\$1,808
Administration Salaries and Benefits	\$1,449	\$1,313	\$1,357	\$1,458	\$1,473
Total Operations and Maintenance of Plant	\$1,656	\$1,545	\$1,749	\$1,898	\$1,753
Operations and Maintenance-Salaries and Benefits	\$399	\$400	\$494	\$342	\$354
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$334	\$323	\$344	\$361	\$364
Total Equipment Costs	\$54	\$121	\$21	\$53	\$2
Legal Costs	\$50	\$44	\$51	\$58	\$57
Employee Benefits as a percentage of salaries*	40.60%	33.53%	37.21%	37.59%	39.50%

*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 2018-19 revised appropriations and the 2019-20 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	300	Refunds, Rebates, Interest, Shared Services	80,000	Refunds, Rebates, Interest, Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Woodbine Board of Education	0
Business Services	Commercial Township Board of Education	0
Special Education Services	Speech Therapist shared with Hopewell Township	0
Special Education Services	Tuition contracts to educate IEP students in special programs from neighboring districts	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 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 ESC of NJ, Hanterton ESC, Camden ESC, Ed-Data, road salt 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	1,891,139
(D) Total School Levy	1,891,139
(B) Estimated Net Taxable Valuation (as of 10/01/18)	105,546,800
(H) Estimated Equalized Valuation (as of 10/01/18)	105,663,029
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7918
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7918
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7898
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7898

ID=Pittsgrove Township

Category	Amount
(A) General Fund School Levy	10,921,143
(D) Total School Levy	11,437,205
(B) Estimated Net Taxable Valuation (as of 10/01/18)	600,272,416
(H) Estimated Equalized Valuation (as of 10/01/18)	654,660,514
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8194
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9053
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6682
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7470

Name=Darren Harris

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$95,940
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	09
Shared District	5840
Job Title Other District	Business Admin/Bd Sec
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
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	\$8,000
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	\$30,991
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

Name=Darren Harris

Category	Measure
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	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Donna Keech

Category	Measure
Job Title	Administrative Assistant
Job Title II	None Reported
Base Annual Salary Amount	\$77,479
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	07/01/18
End Date of Contract	06/30/19
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
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)	\$1,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$29,358
Contractual Post-Employment Benefit Description of Payout of Sick days	Max per statute
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

Name=Donna Keech

Category	Measure
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	\$1,919
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

Name=Scott Hoopes

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$144,250
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	07/01/18
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	\$37,192
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

Name=Scott Hoopes

Category	Measure
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	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported