

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,407.0	1,418.0	1,393.0
On Roll Regular Shared-Time	5.0	2.0	0.0
On Roll Special Ed Full-Time	289.0	313.0	332.0
On Roll Special Ed Shared-Time	11.0	12.0	0.0
On Roll Subtotal	1,712.0	1,745.0	1,725.0
In Private School Placements	8.0	12.0	0.0
Sent to Other Districts Regular	8.0	6.0	0.0
Sent to Other Districts Special Ed	26.0	26.0	27.0
Received	14.0	10.0	0.0
In State Facilities		1.0	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	20,223,524	20,627,995	21,040,555
Total Tuition	10-1300	227,126	102,439	178,449
Transportation Fees From Individuals	10-1410	39,003	55,000	55,001
Unrestricted Miscellaneous Revenues	10-1XXX	205,419	222,000	222,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	250
Interest Earned On Capital Reserve Funds	10-1XXX	10	0	1
Subtotal - Revenues From Local Sources		20,695,082	21,007,434	21,496,256
Revenues from State Sources:				
School Choice Aid	10-3116	154,384	173,682	194,724
Categorical Transportation Aid	10-3121	134,088	134,088	528,133
Extraordinary Aid	10-3131	102,754	0	100,000
Categorical Special Education Aid	10-3132	1,010,823	1,010,823	1,010,823
Equalization Aid	10-3176	7,412,374	7,412,374	7,691,680
Categorical Security Aid	10-3177	67,439	67,439	67,439
Adjustment Aid	10-3178	115,788	115,788	0
Parcc Readiness Aid	10-3181	17,350	17,350	0
Per Pupil Growth Aid	10-3182	17,350	17,350	0
Professional Learning Community Aid	10-3183	16,775	16,775	0
Other State Aids	10-3XXX	67,918	0	0
Subtotal - Revenues From State Sources		9,117,043	8,965,669	9,592,799
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	58,264	40,623	51,602
Subtotal - Revenues From Federal Sources		58,264	40,623	51,602
Budgeted Fund Balance - Operating Budget	10-303	0	550,000	965,608
Transfers From Other Funds	10-5200	26,332	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Adjustment For Prior Year Encumbrances		0	30,035	0
Actual Revenues (Over)/Under Expenditures		-296,092	0	0
Total Operating Budget		29,600,629	30,593,761	32,106,265
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	75,547	0	0
Total Revenues From State Sources		75,547	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	364,226	283,438	212,579
Title II	20-4451-4455	56,309	58,126	43,595
Title IV	20-4471-4474	0	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	415,806	480,064	360,049
Total Revenues From Federal Sources		836,341	831,628	623,723
Total Grants And Entitlements		911,888	831,628	623,723
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	569,182	1,622,483	1,481,002
Total Revenues From Local Sources		569,182	1,622,483	1,481,002
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	1,100,753	747,542
Total Local Repayment Of Debt		569,182	2,723,236	2,228,544
Total Repayment Of Debt		569,182	2,723,236	2,228,544
Total Revenues/Sources		31,081,699	34,148,625	34,958,532
Total Revenues/Sources Net of Transfers		31,081,699	34,148,625	34,958,532

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,046,141	8,139,116	8,584,337
Special Education - Instruction	11-2XX-100-XXX	2,504,837	2,719,156	2,652,913
Basic Skills/Remedial - Instruction	11-230-100-XXX	323,045	529,617	493,693
Bilingual Education - Instruction	11-240-100-XXX	11,173	112,695	119,112
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	118,974	108,982	113,140
School-Sponsored Athletics - Instruction	11-402-100-XXX	412,727	466,097	474,746
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,799,241	1,775,117	2,279,383
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	118,591	133,480	136,506
Undist. Expenditures - Health Services	11-000-213-XXX	373,023	405,397	415,098
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	327,934	387,769	373,366
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	427,856	459,536	504,414
Undist. Expenditures - Guidance	11-000-218-XXX	638,722	688,579	701,937
Undist. Expenditures - Child Study Teams	11-000-219-XXX	719,807	681,981	704,451
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	587,951	575,180	589,480
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	275,915	281,658	292,869
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	595,906	714,573	704,317
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,278,644	1,334,723	1,286,203
Undist. Expend. - Central Services	11-000-251-XXX	399,334	454,784	439,982
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	201,139	183,040	178,333
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,569,927	2,954,874	2,991,280
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,545,620	1,523,350	1,558,350
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,770,280	5,475,638	5,895,459
Total Undistributed Expenditures		17,629,890	18,029,679	19,051,428
Interest Earned On Maintenance Reserve	10-606	0	0	250
Total General Current Expense		29,046,787	30,105,342	31,489,619

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	238,930	242,500	366,799
Facilities Acquisition And Const. Serv.	12-000-400-XXX	314,902	245,919	249,846
Interest Deposit To Capital Reserve	10-604	10	0	1
Total Capital Outlay		553,842	488,419	616,646
General Fund Grand Total		29,600,629	30,593,761	32,106,265
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,163	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	32,159	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	17,661	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	13,525	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,039	0	0
Total Other State Projects		75,547	0	0
Total State Projects	20-XXX-XXX-XXX	75,547	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	364,226	283,438	212,579
Title II	20-XXX-XXX-XXX	56,309	58,126	43,595
Title IV	20-XXX-XXX-XXX	0	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	415,806	480,064	360,049
Total Federal Projects	20-XXX-XXX-XXX	836,341	831,628	623,723
Total Special Revenue Funds		911,888	831,628	623,723
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	569,182	2,723,236	2,228,544
Total Debt Service Funds		569,182	2,723,236	2,228,544
Total Expenditures/Appropriations		31,081,699	34,148,625	34,958,532
Total Expenditures Net of Transfers		31,081,699	34,148,625	34,958,532

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	1,142,723	808,405	976,508	611,275
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,147	1,157	1,157	1,158
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	100,000	100,000	100,000	100,250
Restricted for General Operating Budget	Legal Reserve	438,797	1,039,172	600,375	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	\$14,746	\$15,325	\$16,130	\$15,424	\$16,030
Total Classroom Instruction	\$8,333	\$8,688	\$9,094	\$8,645	\$9,074
Classroom-Salaries and Benefits	\$7,895	\$8,177	\$8,482	\$8,017	\$8,439
Classroom-General Supplies and Textbooks	\$345	\$394	\$468	\$499	\$484
Classroom-Purchased Services	\$93	\$117	\$144	\$128	\$151
Total Support Services	\$2,441	\$2,713	\$2,782	\$2,656	\$2,791
Support Services-Salaries and Benefits	\$2,139	\$2,398	\$2,356	\$2,280	\$2,432
Total Administrative Costs	\$1,924	\$1,915	\$1,927	\$1,951	\$1,937
Administration Salaries and Benefits	\$1,600	\$1,636	\$1,642	\$1,602	\$1,627
Total Operations and Maintenance of Plant	\$1,666	\$1,613	\$1,909	\$1,774	\$1,812
Operations and Maintenance-Salaries and Benefits	\$281	\$300	\$306	\$291	\$300
Board Contribution to Food Services	\$7	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$374	\$396	\$419	\$398	\$415
Total Equipment Costs	\$59	\$142	\$145	\$140	\$213
Legal Costs	\$38	\$25	\$27	\$31	\$26
Employee Benefits as a percentage of salaries*	32.97%	36.75%	35.26%	33.86%	35.36%

*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	300	Erate	60,000	Erate Discounts
2	300	Interest income	25,000	Bank Interest
3	300	SRECS	75,000	Sale of SRECS
4	300	Special Circumstances Transportation	45,000	Non Resident transportation
5	300	Miscellaneous	15,000	Fines, Fees, Etc.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Pittsgrove Twp. School District	0
Transportation Services, including Fuel	Gloucester County Special Services School District	0
Purchasing	Middlesex ESC	0
Purchasing	Hunterdon ESC	0
Technology Services	Quinton School District	0
Technology Services	Pennsville Twp.	0
Insurance Coverages and Benefits	GCSSD Joint Insurance Fund	0

ID=Pennsville Township

Category	Amount
(A) General Fund School Levy	20,834,275
(D) Total School Levy	22,275,019
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,045,062,581
(H) Estimated Equalized Valuation (as of 10/01/17)	1,021,500,953
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9936
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1315
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0396
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1806

Name=David Bonowski

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$120,210
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	13
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	\$1,600
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	\$28,870
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=David Bonowski

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=Michael Brodzik

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$144,958
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	07/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	5
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	\$5,500
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	\$42,877
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Michael Brodzik

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=Richard Davidson

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$118,342
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	07/01/17
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	15
Contracted Number of Annual Personal Days	5
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	\$3,400
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	\$33,206
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Richard Davidson

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=Susan Ficke

Category	Measure
Job Title	Assistant Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$129,101
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	07/01/17
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	15
Contracted Number of Annual Personal Days	5
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	\$3,700
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	\$34,862
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Susan Ficke

Category	Measure
Total Other/In-Kind Remuneration Amount	\$6,000
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	Health Benefit Waiver
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