

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	1,132.0	1,158.0	1,161.0
On Roll Special Ed Full-Time	161.0	154.0	155.0
On Roll Subtotal	1,293.0	1,312.0	1,316.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Special Ed	6.0	6.0	6.0
Received	2.0	3.0	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	13,072,869	13,072,869	13,072,869
	Total Tuition	10-1300	78,118	11,305	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	16,000	4,997
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	21	1	1
	Interest Earned on Maintenance Reserve	10-1XXX	138	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	286	1	1
	Other Restricted Miscellaneous Revenues	10-1XXX	76,672	0	0
	Total Revenues from Local Sources		13,228,104	13,100,177	13,092,869
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	593,363	593,363	593,363
	Extraordinary Aid	10-3131	18,868	0	0
	Categorical Special Education Aid	10-3132	1,082,596	1,082,596	1,082,596
	Equalization Aid	10-3176	2,955,769	4,283,150	5,434,155
	Categorical Security Aid	10-3177	106,343	106,343	106,343
	Other State Aids	10-3XXX	27,550	0	0
	Total Revenues from State Sources		4,784,489	6,065,452	7,216,457
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	11,227	22,692	0
	Total Revenues from Federal Sources		11,227	22,692	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,396,218	1,811,295
	Other Financing Sources	10-5XXX	5,775	0	0
	Actual Revenues (Over)/Under Expenditures		-796,844	0	0
General Fund Revenues	Total Operating Budget		17,232,751	20,584,539	22,120,621
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	26,655	125,000	125,000
	Total Revenues from Local Sources	20-1XXX	26,655	125,000	125,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	71,182	51,885	44,102
	Title II	20-4451-4455	8,396	10,958	9,314
	ARP-IDEA Preschool	20-4409	0	4,840	0
	ARP-IDEA Basic	20-4419	0	56,712	0
	IDEA Part B (Handicapped)	20-4420-4429	239,605	237,809	202,138
	CARES Act Education Stabilization Fund	20-4530	296,008	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		615,191	432,204	255,554
Special Revenue Fund Revenues	Total Grants and Entitlements		642,622	557,204	380,554
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,574,406	1,579,456	1,590,394
	Total Revenues from Local Sources		1,574,406	1,579,456	1,590,394
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,574,406	1,579,456	1,590,394
Debt Service Fund Revenues	Total Repayment of Debt		1,574,406	1,579,456	1,590,394
All Fund Revenues	Total Revenues/Sources		19,449,779	22,721,199	24,091,569
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		19,449,779	22,721,199	24,091,569

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	5,831,611	6,440,788	6,498,575	
	Special Education-Instruction	11-2XX-100-XXX	1,733,514	1,960,017	2,206,492	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	509,153	653,581	747,473	
	Community Services Programs/Operations	11-800-330-XXX	0	2,000	2,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	203,795	349,446	484,523	
	Undistributed Expenditures-Health Services	11-000-213-XXX	185,515	216,278	215,859	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	522,598	615,116	650,836	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	231,565	529,787	527,486	
	Undistributed Expenditures-Guidance	11-000-218-XXX	159,629	254,250	258,704	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	496,806	516,180	501,202	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	100,594	226,559	230,266	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	183,786	223,580	223,936	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	31,134	147,769	149,113	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	452,725	498,650	459,925	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	645,102	656,822	670,535	
	Undistributed Expenditures-Central Services	11-000-251-XXX	256,498	371,405	295,010	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	76,509	78,804	76,220	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,502,126	1,809,383	1,804,871	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,077,905	1,292,264	1,793,275	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,862,930	3,534,859	3,653,670	
	Undistributed Expenditures-Food Services	11-000-310-930	60,000	0	0	
	Total Undistributed Expenditures			9,049,217	11,321,152	11,995,431
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	1
Interest Earned on Current Expense Emergency Res		10-607	0	1	1	
General Fund Current Expenses	Total General Current Expense		17,123,495	20,377,540	21,449,973	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	13,674	20,000	20,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	95,582	166,615	627,615
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		109,256	186,616	647,616
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	20,383	23,032
	General Fund Grand Total		17,232,751	20,584,539	22,120,621
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	71,182	51,885	44,102
	Title II	20-XXX-XXX-XXX	8,396	10,958	9,314
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	239,605	237,809	202,138
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	56,712	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	4,840	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	296,008	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	615,191	432,204	255,554
Special Revenue Fund Expenses	Total Special Revenue Funds		642,622	557,204	380,554
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,574,406	1,579,456	1,590,394
	Total Debt Service Funds		1,574,406	1,579,456	1,590,394
All Fund Expenses	Total Expenditures/Appropriations		19,449,779	22,721,199	24,091,569
Expenses Net of Transfers	Total Expenditures Net of Transfers		19,449,779	22,721,199	24,091,569

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	386,221	416,194	412,442	412,442
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	301,939	602,108	602,109	602,110
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	461,551	461,689	461,690	461,691
	Legal Reserve	2,714,980	3,203,761	1,811,295	0
	Unemployment Fund	118,299	67,351	67,351	67,351
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	70,748	70,770	70,771	70,772
	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	27,722	26,946	26,946	26,946
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for 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	\$12,186	\$6,177	\$14,416	\$14,313	\$14,602
Total Classroom Instruction	\$7,728	\$3,905	\$8,791	\$8,674	\$9,041
Classroom-Salaries and Benefits	\$7,233	\$3,703	\$8,269	\$8,101	\$8,515
Classroom-General Supplies and Textbooks	\$348	\$134	\$362	\$387	\$350
Classroom-Purchased Services	\$147	\$68	\$161	\$186	\$177
Total Support Services	\$1,848	\$926	\$2,574	\$2,549	\$2,566
Support Services-Salaries and Benefits	\$1,597	\$885	\$2,125	\$2,139	\$2,152
Total Administrative Costs	\$1,339	\$656	\$1,417	\$1,472	\$1,387
Administration Salaries and Benefits	\$1,119	\$549	\$1,149	\$1,131	\$1,125
Total Operations and Maintenance of Plant	\$1,197	\$653	\$1,569	\$1,553	\$1,544
Operations and Maintenance-Salaries and Benefits	\$633	\$324	\$797	\$786	\$781
Board Contribution to Food Services	\$46	\$23	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$31	\$5	\$15	\$15	\$15
Legal Costs	\$89	\$27	\$59	\$61	\$61
Employee Benefits as a percentage of salaries*	24.61%	25.35%	28.84%	27.70%	27.61%

\*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)
Insurance Coverages and Benefits	Member of the Gloucester, Cumberland, Salem School Districts Joint Insurance Fund.	0
	Member of the Schools Health Insurance Fund.	0
Purchasing	Purchasing consortiums for supplies, energy, telecommunications, and food.	0
Special Education Services	Send receive relationship with Paulsboro School District for preschool disabled education.	0
Transportation Services, including Fuel	Transportation jointure with Kingsway Regional School District, Gateway Regional School District, and GCSSSD.	0

Estimated Tax Rates

Municipality	Category	Amount
East Greenwich	(A) General Fund School Levy	13,072,869
	(D) Total School Levy	14,630,294
	(B) Estimated Net Taxable Valuation (as of 03/01/22)	1,252,758,300
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,311,929,379
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0435
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1678
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9965
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1152

Employee Contract List for District

Name	Category	Measure
Andrea Evans	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$152,500
	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	02/01/19
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$13,440
	Total Bonuses Amount	\$0
	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	\$21,481
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement and after 5 years of service, unused sick days will be purchased back at a rate of \$65 per day with a maximum payout of \$9,750
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days upon separation from the district must be paid per 6A:23A-3.1(e) at a rate of 1/260 per diem of salary

Employee Contract List for District

Name	Category	Measure
Andrea Evans	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
	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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Gregory Wilson	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,113
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Gregory Wilson	Job Title Other District	None Reported
	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	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$2,200
	Total Bonuses Amount	\$8,109
	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	\$18,836
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement and after 20 years of service, unused sick days will be purchased back per 6A:23A-3.1 (e) (8) at a 1/260 per diem calculation with a maximum payout of \$9,750
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days upon separation from the district must be paid per 6A:23A-3.1(e) at a rate of 1/260 per diem of salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
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	

Employee Contract List for District

Name	Category	Measure
Gregory Wilson	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
Mike Venello	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Manager
	Base Annual Salary Amount	\$75,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0	

Employee Contract List for District

Name	Category	Measure
Mike Venello	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$100
	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	\$9,546
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement and after 20 years of service, unused sick days will be purchased back per 6A:23A-3.1 (e) (8) at a 1/260 per diem calculation with a maximum payout of \$3,750
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days upon separation from the district must be paid per 6A:23A-3.1(e) at a rate of 1/260 per diem of salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
	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

Employee Contract List for District

Name	Category	Measure
Mike Venello	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