

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,114.0	1,134.0	1,143.0
On Roll Special Ed Full-Time	156.0	159.0	162.0
On Roll Subtotal	1,270.0	1,293.0	1,305.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	8.0	6.0	10.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,816,538	12,816,538	13,072,869
Total Tuition	10-1300	1,009	12,997	19,997
Unrestricted Miscellaneous Revenues	10-1XXX	0	15,000	20,000
Interest Earned On Current Expense Emergency Res	10-1XXX	101	1	1
Interest Earned On Maintenance Reserve	10-1XXX	691	1	1
Interest Earned On Capital Reserve Funds	10-1XXX	164	1	1
Other Restricted Miscellaneous Revenues	10-1XXX	17,441	0	0
Subtotal - Revenues From Local Sources		12,835,944	12,844,538	13,112,869
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	98,186	593,363	593,363
Extraordinary Aid	10-3131	16,787	0	0
Categorical Special Education Aid	10-3132	626,378	1,082,596	1,082,596
Equalization Aid	10-3176	2,138,484	2,305,163	2,718,489
Categorical Security Aid	10-3177	83,010	106,343	106,343
Supplemental Enrollment Growth Aid	10-3179	539,780	0	0
Under Adequacy Aid	10-3180	123,906	0	0
PARCC Readiness Aid	10-3181	12,990	0	0
Per Pupil Growth Aid	10-3182	12,990	0	0
Professional Learning Community Aid	10-3183	13,190	0	0
Other State Aids	10-3XXX	20,010	0	0
Subtotal - Revenues From State Sources		3,685,711	4,087,465	4,500,791
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	16,835	0
Subtotal - Revenues From Federal Sources		0	16,835	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	1,352,836	1,265,665
Other Financing Sources	10-5XXX	147	0	0
Actual Revenues (Over)/Under Expenditures		-330,457	0	0
Total Operating Budget		16,191,345	18,301,674	18,879,325
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	74,540	75,000	63,750
Title II	20-4451-4455	11,104	13,303	11,308
I.D.E.A. Part B (Handicapped)	20-4420-4429	212,848	217,651	185,003
Other	20-4XXX	0	11,150	0
Total Revenues From Federal Sources		298,492	317,104	260,061
Total Grants And Entitlements		298,492	317,104	260,061
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	80,000	83,391
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,549,088	1,487,725	1,502,072
Total Revenues From Local Sources		1,549,088	1,487,725	1,502,072
Total Local Repayment Of Debt		1,549,088	1,567,725	1,585,463
Total Repayment Of Debt		1,549,088	1,567,725	1,585,463
Total Revenues/Sources		18,038,925	20,186,503	20,724,849
Total Revenues/Sources Net of Transfers		18,038,925	20,186,503	20,724,849

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,743,457	5,935,472	6,059,779
Special Education - Instruction	11-2XX-100-XXX	1,611,550	1,758,077	2,063,412
Basic Skills/Remedial - Instruction	11-230-100-XXX	395,416	402,518	449,182
Community Services Programs/Operations	11-800-330-XXX	0	2,000	2,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	222,019	453,443	435,017
Undist. Expenditures - Health Services	11-000-213-XXX	137,402	184,551	201,188
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	380,457	471,794	489,847
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	353,844	492,143	519,687
Undist. Expenditures - Guidance	11-000-218-XXX	141,951	167,654	180,071
Undist. Expenditures - Child Study Teams	11-000-219-XXX	359,578	453,286	528,836
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	34,731	45,700	45,700
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	185,565	208,469	211,875
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	50,041	69,880	74,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	368,952	396,531	400,892
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	692,121	755,481	756,873
Undist. Expend. - Central Services	11-000-251-XXX	263,745	266,681	272,857
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	28,667	72,716	74,534
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,484,908	1,507,934	1,557,951
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,087,771	1,163,324	1,204,891
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,592,961	3,085,297	3,188,115
Total Undistributed Expenditures		8,384,713	9,794,884	10,142,334
Interest Earned On Maintenance Reserve	10-606	0	1	1
Interest Earned On Current Expense Emergency Res	10-607	0	1	1
Total General Current Expense		16,135,136	17,892,953	18,716,709

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	8,594	361,105	50,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	47,615	47,615	112,615
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		56,209	408,721	162,616
General Fund Grand Total		16,191,345	18,301,674	18,879,325
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	74,540	75,000	63,750
Title II	20-XXX-XXX-XXX	11,104	13,303	11,308
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	212,848	217,651	185,003
Other	20-XXX-XXX-XXX	0	11,150	0
Total Federal Projects	20-XXX-XXX-XXX	298,492	317,104	260,061
Total Special Revenue Funds		298,492	317,104	260,061
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,549,088	1,567,725	1,585,463
Total Debt Service Funds		1,549,088	1,567,725	1,585,463
Total Expenditures/Appropriations		18,038,925	20,186,503	20,724,849
Total Expenditures Net of Transfers		18,038,925	20,186,503	20,724,849

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	344,803	360,624	360,624	360,624
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	100,815	200,978	200,979	200,980
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	456,718	467,259	467,260	467,261
Restricted for General Operating Budget	Legal Reserve	2,446,277	2,618,501	1,265,665	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	70,000	70,104	70,105	70,106
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	\$11,369	\$11,671	\$12,598	\$12,588	\$13,086
Total Classroom Instruction	\$7,296	\$7,520	\$7,950	\$7,888	\$8,242
Classroom-Salaries and Benefits	\$6,889	\$7,023	\$7,460	\$7,397	\$7,730
Classroom-General Supplies and Textbooks	\$301	\$390	\$363	\$363	\$370
Classroom-Purchased Services	\$106	\$107	\$126	\$128	\$141
Total Support Services	\$1,569	\$1,567	\$1,913	\$1,958	\$2,078
Support Services-Salaries and Benefits	\$1,398	\$1,352	\$1,468	\$1,542	\$1,630
Total Administrative Costs	\$1,288	\$1,284	\$1,415	\$1,414	\$1,408
Administration Salaries and Benefits	\$1,099	\$1,083	\$1,182	\$1,185	\$1,177
Total Operations and Maintenance of Plant	\$1,210	\$1,295	\$1,301	\$1,308	\$1,337
Operations and Maintenance-Salaries and Benefits	\$604	\$626	\$638	\$646	\$660
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$24	\$7	\$81	\$279	\$38
Legal Costs	\$55	\$47	\$42	\$42	\$41
Employee Benefits as a percentage of salaries*	25.52%	25.30%	28.29%	28.18%	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 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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared Behaviorist and OT/PT Services with Kingsway Regional School District	0
Transportation Services, including Fuel	Transportation jointure with Kingsway Regional School District and Gateway Regional School District	0
Purchasing	Purchasing consortiums for supplies, energy, telecommunications, and food	0
Insurance Coverages and Benefits	Member of the Gloucester, Cumberland, Salem School Districts Joint Insurance Fund	0
Insurance Coverages and Benefits	Member of the Schools Health Insurance Fund	0

ID=East Greenwich

Category	Amount
(A) General Fund School Levy	12,944,704
(D) Total School Levy	14,362,563
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,197,729,300
(H) Estimated Equalized Valuation (as of 10/01/18)	1,197,729,300
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0808
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1991
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0808
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1991

Name=Dr. James J. Lynch

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$143,475
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	10/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	261
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	11
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	\$5,100
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,100
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,787
Contractual Post-Employment Benefit Description of Payout of Sick days	After 5 years of service unused sick days will be purchased back at a rate of \$65 per day not to exceed \$9,750.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days upon separation from district must be paid per 6A:23A-3.1 (e) 9 at a 1/260 per diem calculation.

Name=Dr. James J. Lynch

Category	Measure
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

Name=Gregory Wilson

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$109,265
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	261
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	11
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	\$1,300
Total Bonuses Amount	\$0
Total Stipends Amount	\$7,500
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	\$18,155
Contractual Post-Employment Benefit Description of Payout of Sick days	Unused sick days are only payable upon retirement and after seven years of continued service with a \$9,750 cap.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days upon separation from district must be paid per 6A:23A-3.1 (e) 9 at a 1/260 per diem calculation.

Name=Gregory Wilson

Category	Measure
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
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