

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	400.0	423.0	467.0
On Roll Special Ed Full-Time	69.0	78.0	71.0
On Roll Subtotal	469.0	501.0	538.0
In Private School Placements	3.0	3.0	0.0
Sent to Other Districts Regular	57.5	55.0	52.0
Sent to Other Districts Special Ed	24.0	20.0	33.0
Received		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	2,248,472	2,283,372	2,329,039
Unrestricted Miscellaneous Revenues	10-1XXX	21,722	20,000	20,000
Interest Earned On Maintenance Reserve	10-1XXX	0	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	1,367	225	225
Subtotal - Revenues From Local Sources		2,271,561	2,303,647	2,349,314
Revenues from State Sources:				
School Choice Aid	10-3116	428,960	510,400	471,240
Categorical Transportation Aid	10-3121	64,740	87,111	87,111
Extraordinary Aid	10-3131	13,317	0	0
Categorical Special Education Aid	10-3132	335,985	335,985	372,413
Equalization Aid	10-3176	5,206,532	5,206,532	5,213,334
Categorical Security Aid	10-3177	160,344	160,344	160,344
Under Adequacy Aid	10-3180	3,746	0	0
PARCC Readiness Aid	10-3181	5,780	0	0
Per Pupil Growth Aid	10-3182	5,780	0	0
Professional Learning Community Aid	10-3183	6,010	0	0
Host District Support Aid	10-3184	3,511	0	0
Other State Aids	10-3XXX	3,770	0	0
Subtotal - Revenues From State Sources		6,238,475	6,300,372	6,304,442
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	20,776
Subtotal - Revenues From Federal Sources		0	0	20,776
Budgeted Fund Balance - Operating Budget	10-303	0	238,073	252,411

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Cap Res-For Local Share	10-307	515,309	0	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	180,000	118,900
Transfers From Other Funds	10-5200	-675,326	0	0
Adjustment For Prior Year Encumbrances		0	83,279	0
Actual Revenues (Over)/Under Expenditures		24,441	0	0
Total Operating Budget		8,374,460	9,105,371	9,045,843
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,510	0	0
Total Revenues From Local Sources	20-1XXX	2,510	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	5,376	6,829
Preschool Education Aid	20-3218	369,680	265,275	692,340
Total Revenues From State Sources		369,680	270,651	699,169
Revenues from Federal Sources:				
Title I	20-4411-4416	236,208	232,411	185,929
Title II	20-4451-4455	25,631	36,326	29,061
Title IV	20-4471-4474	10,000	14,245	11,396
I.D.E.A. Part B (Handicapped)	20-4420-4429	174,736	156,387	125,110
Other	20-4XXX	0	4,449	3,559
Total Revenues From Federal Sources		446,575	443,818	355,055
Total Grants And Entitlements		818,765	714,469	1,054,224
Repayment of Debt:				
Other Financing Sources	40-5xxx	155,000	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from Local Sources:				
Local Tax Levy	40-1210	132,582	285,232	275,228
Total Revenues From Local Sources		132,582	285,232	275,228
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	108,713	105,131	101,550
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		396,295	390,363	376,779
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		396,294	390,363	376,779
Total Revenues/Sources		9,589,519	10,210,203	10,476,846
Total Revenues/Sources Net of Transfers		9,589,519	10,210,203	10,476,846

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,359,678	2,756,812	2,540,251
Special Education - Instruction	11-2XX-100-XXX	252,597	276,193	390,310
Basic Skills/Remedial - Instruction	11-230-100-XXX	21,899	46,248	0
Bilingual Education - Instruction	11-240-100-XXX	18,661	19,268	42,352
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,043	22,800	22,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	26,021	28,350	34,750
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,613,747	1,776,114	1,755,448
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	33,295	35,638	33,059
Undist. Expenditures - Health Services	11-000-213-XXX	68,579	68,161	69,456
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	100,384	114,423	114,981
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	286,215	308,157	297,499
Undist. Expenditures - Guidance	11-000-218-XXX	39,097	64,939	67,231
Undist. Expenditures - Child Study Teams	11-000-219-XXX	212,675	211,287	238,931
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	982	10,000	10,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	54,782	105,287	102,681
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	176,586	174,657	190,205
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	154,006	156,233	174,494
Undist. Expend. - Central Services	11-000-251-XXX	154,323	170,194	178,495
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	25,714	30,000	30,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	464,115	569,327	546,617
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	723,359	716,756	885,919
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,090,845	1,333,585	1,264,991
Total Undistributed Expenditures		5,198,704	5,844,758	5,960,007
Interest Earned On Maintenance Reserve	10-606	0	50	50

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		7,893,603	8,994,479	8,989,720
Capital Expenditures:				
Equipment	12-XXX-XXX-730	15,268	12,098	7,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	40,020	40,020	40,020
Increase In Capital Reserve	10-604	375,000	0	0
Interest Deposit To Capital Reserve	10-604	0	225	225
Total Capital Outlay		430,288	52,343	47,245
Transfer Of Funds To Charter Schools	10-000-100-56X	50,569	58,549	8,878
General Fund Grand Total		8,374,460	9,105,371	9,045,843
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,510	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	235,128	212,967	437,352
Support Services	20-218-200-XXX	134,552	57,684	261,817
Total Preschool Education Aid	20-218-XXX-XXX	369,680	270,651	699,169
Total State Projects	20-XXX-XXX-XXX	369,680	270,651	699,169
Federal Projects:				
Title I	20-XXX-XXX-XXX	236,208	232,411	185,929
Title II	20-XXX-XXX-XXX	25,631	36,326	29,061
Title IV	20-XXX-XXX-XXX	10,000	14,245	11,396
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	174,736	156,387	125,110
Other	20-XXX-XXX-XXX	0	4,449	3,559
Total Federal Projects	20-XXX-XXX-XXX	446,575	443,818	355,055
Total Special Revenue Funds		818,765	714,469	1,054,224
Repayment of Debt:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Regular Debt Service	40-701-510-XXX	396,294	390,363	376,779
Total Debt Service Funds		396,294	390,363	376,779
Total Expenditures/Appropriations		9,589,519	10,210,203	10,476,846
Total Expenditures Net of Transfers		9,589,519	10,210,203	10,476,846

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	288,364	286,269	267,087	250,000
Unrestricted	Repayment of Debt	0	1	1	0
Restricted for General Operating Budget	Capital Reserve	683,574	544,632	544,857	545,082
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	338,000	338,000	338,050	338,100
Restricted for General Operating Budget	Legal Reserve	494,093	454,215	235,324	0
Restricted for General Operating Budget	Tuition Reserve	365,000	298,900	118,900	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
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	\$11,679	\$12,648	\$13,788	\$13,544	\$13,124
Total Classroom Instruction	\$7,310	\$7,866	\$8,632	\$8,490	\$8,202
Classroom-Salaries and Benefits	\$6,995	\$7,440	\$7,774	\$7,555	\$7,763
Classroom-General Supplies and Textbooks	\$184	\$275	\$612	\$694	\$279
Classroom-Purchased Services	\$132	\$151	\$246	\$240	\$160
Total Support Services	\$1,853	\$2,265	\$2,443	\$2,377	\$2,379
Support Services-Salaries and Benefits	\$1,613	\$1,996	\$2,148	\$2,091	\$2,173
Total Administrative Costs	\$1,341	\$1,306	\$1,323	\$1,285	\$1,283
Administration Salaries and Benefits	\$993	\$946	\$930	\$904	\$906
Total Operations and Maintenance of Plant	\$1,071	\$1,092	\$1,252	\$1,255	\$1,121
Operations and Maintenance-Salaries and Benefits	\$415	\$443	\$483	\$470	\$434
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$98	\$112	\$131	\$129	\$131
Total Equipment Costs	\$34	\$33	\$0	\$24	\$13
Legal Costs	\$51	\$19	\$31	\$30	\$28
Employee Benefits as a percentage of salaries*	27.99%	29.66%	32.83%	32.82%	31.32%

*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)
Business Services	BUSINESS OFFICE SERVICES	0
Social Worker/Psychologist	SHARED CST SERVICES WITH DOWNE AND MAURICE RIVER SCHOOL DISTRICTS	0
Others	SNOW REMOVAL WITH TOWNSHIP	0
Others	PURCHASE MAINTENANCE AND NURSING SUPPLIES THOUGH MILLVILLE	0
Transportation Services, including Fuel	TRANSPORTATION JOINTURE WITH DOWNE TOWNSHIP SCHOOL	0
Technology Services	TECH SERVICES WITH UPPER PITTSBGROVE BOE AND DOWNE BOE	0

ID=Lawrence Twp

Category	Amount
(A) General Fund School Levy	2,306,206
(D) Total School Levy	2,586,436
(B) Estimated Net Taxable Valuation (as of 10/01/18)	233,136,875
(H) Estimated Equalized Valuation (as of 10/01/18)	228,495,651
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9892
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1094
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0093
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1319

Name=Eileen Culver

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST Director
Base Annual Salary Amount	\$84,166
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	09/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	\$1,000
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	\$14,314
Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate per sick day up to \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation per contract 10 month employee
Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days convert to sick days per contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Eileen Culver

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=Heather Burkhart

Category	Measure
Job Title	Other
Job Title II	Supervisor of Assessment
Base Annual Salary Amount	\$87,078
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	09/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	\$4,600
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	\$11,527
Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem rate per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	no vacation per contract 10 month employee
Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days convert to sick days per contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Heather Burkhart

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=Lisa DiNovi

Category	Measure
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$107,964
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	5320
Job Title Other District	Business Administrator
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	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	\$3,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,400
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,450
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Amount is \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem rate for all accumulated vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days convert to sick days per contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Lisa DiNovi

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	Shared Services contract with Upper Pittsgrove
Additional Comment 2	Shared Service Contract with Downe Townshi
Additional Comment 3	None Reported

Name=Shelleymarie Magan

Category	Measure
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$135,088
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	20
Contracted Number of Annual Sick Days	15
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	\$3,000
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	\$30,600
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Amount is \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem rate for accumulated days max 30 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal days per contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Shelleymarie Magan

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