

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,108.0	1,114.0	1,131.0
On Roll Special Ed Full-Time	151.0	156.0	161.0
On Roll Subtotal	1,259.0	1,270.0	1,292.0
In Private School Placements	2.0	1.0	1.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	6.0	8.0	9.0
Received	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	12,596,106	12,816,538	12,816,538
Total Tuition	10-1300	8,261	20,000	12,997
Unrestricted Miscellaneous Revenues	10-1XXX	23,845	19,997	15,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	1	1
Interest Earned On Maintenance Reserve	10-1XXX	465	1	1
Interest Earned On Capital Reserve Funds	10-1XXX	151	1	1
Subtotal - Revenues From Local Sources		12,628,828	12,856,538	12,844,538
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	98,186	98,186	593,363
Extraordinary Aid	10-3131	14,842	0	0
Categorical Special Education Aid	10-3132	626,378	626,378	993,170
Equalization Aid	10-3176	1,965,539	1,965,539	2,138,484
Categorical Security Aid	10-3177	83,010	83,010	106,343
Supplemental Enrollment Growth Aid	10-3179	539,780	539,780	0
Under Adequacy Aid	10-3180	123,906	123,906	0
Parcc Readiness Aid	10-3181	12,990	12,990	0
Per Pupil Growth Aid	10-3182	12,990	12,990	0
Professional Learning Community Aid	10-3183	13,190	13,190	0
Other State Aids	10-3XXX	12,006	0	0
Subtotal - Revenues From State Sources		3,502,817	3,475,969	3,831,360
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	16,835
Subtotal - Revenues From Federal Sources		0	0	16,835
Budgeted Fund Balance - Operating Budget	10-303	0	1,093,441	1,352,836
Transfers From Other Funds	10-5200	329	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Financing Sources	10-5XXX	46,987	0	0
Adjustment For Prior Year Encumbrances		0	14,933	0
Actual Revenues (Over)/Under Expenditures		-281,213	0	0
Total Operating Budget		15,897,748	17,440,881	18,045,569
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	65,023	74,540	63,359
Title II	20-4451-4455	9,220	14,308	12,162
I.D.E.A. Part B (Handicapped)	20-4420-4429	217,680	212,928	180,989
Other	20-4XXX	24,661	0	0
Total Revenues From Federal Sources		316,584	301,776	256,510
Total Grants And Entitlements		316,584	301,776	256,510
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	0	80,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,581,163	1,549,088	1,487,725
Total Revenues From Local Sources		1,581,163	1,549,088	1,487,725
Total Local Repayment Of Debt		1,581,163	1,549,088	1,567,725
Total Repayment Of Debt		1,581,163	1,549,088	1,567,725
Total Revenues/Sources		17,795,495	19,291,745	19,869,804
Total Revenues/Sources Net of Transfers		17,795,495	19,291,745	19,869,804

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,517,556	5,978,219	6,054,658
Special Education - Instruction	11-2XX-100-XXX	1,600,846	1,642,589	1,758,078
Basic Skills/Remedial - Instruction	11-230-100-XXX	289,950	277,693	332,778
Community Services Programs/Operations	11-800-330-XXX	2,055	2,000	2,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	214,629	387,909	453,443
Undist. Expenditures - Health Services	11-000-213-XXX	161,880	198,469	144,551
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	337,323	433,666	471,794
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	271,132	377,575	492,143
Undist. Expenditures - Guidance	11-000-218-XXX	142,857	164,092	167,654
Undist. Expenditures - Child Study Teams	11-000-219-XXX	409,807	448,405	453,286
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	50,431	59,500	45,700
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	185,300	203,889	208,469
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	56,031	71,880	69,880
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	381,236	404,365	396,531
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	681,836	739,610	755,481
Undist. Expend. - Central Services	11-000-251-XXX	231,318	274,765	266,945
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	62,675	70,564	72,452
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,365,732	1,527,987	1,498,485
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,073,468	1,079,534	1,163,324
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,558,307	3,039,854	3,085,299
Total Undistributed Expenditures		8,183,962	9,482,064	9,745,437
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		15,594,369	17,382,567	17,892,953
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	30,267	10,698	105,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	273,112	47,615	47,615
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		303,379	58,314	152,616
General Fund Grand Total		15,897,748	17,440,881	18,045,569
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	65,023	74,540	63,359
Title II	20-XXX-XXX-XXX	9,220	14,308	12,162
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	217,680	212,928	180,989
Other	20-XXX-XXX-XXX	24,661	0	0
Total Federal Projects	20-XXX-XXX-XXX	316,584	301,776	256,510
Total Special Revenue Funds		316,584	301,776	256,510
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,581,163	1,549,088	1,567,725
Total Debt Service Funds		1,581,163	1,549,088	1,567,725
Total Expenditures/Appropriations		17,795,495	19,291,745	19,869,804
Total Expenditures Net of Transfers		17,795,495	19,291,745	19,869,804

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	320,526	344,803	344,803	344,803
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	100,664	100,815	100,816	100,817
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	356,253	456,718	456,719	456,720
Restricted for General Operating Budget	Legal Reserve	2,304,890	2,446,277	1,352,836	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	70,000	70,000	70,001	70,002
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	\$11,016	\$11,369	\$12,309	\$12,532	\$12,598
Total Classroom Instruction	\$7,052	\$7,296	\$7,733	\$7,842	\$7,950
Classroom-Salaries and Benefits	\$6,624	\$6,889	\$7,187	\$7,278	\$7,460
Classroom-General Supplies and Textbooks	\$324	\$301	\$427	\$443	\$363
Classroom-Purchased Services	\$104	\$106	\$120	\$121	\$126
Total Support Services	\$1,458	\$1,569	\$1,863	\$1,890	\$1,913
Support Services-Salaries and Benefits	\$1,378	\$1,398	\$1,546	\$1,565	\$1,468
Total Administrative Costs	\$1,203	\$1,288	\$1,369	\$1,434	\$1,415
Administration Salaries and Benefits	\$1,047	\$1,099	\$1,133	\$1,170	\$1,182
Total Operations and Maintenance of Plant	\$1,297	\$1,210	\$1,325	\$1,345	\$1,301
Operations and Maintenance-Salaries and Benefits	\$556	\$604	\$627	\$638	\$638
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$39	\$24	\$8	\$8	\$81
Legal Costs	\$31	\$55	\$42	\$43	\$42
Employee Benefits as a percentage of salaries*	26.71%	25.52%	29.19%	28.70%	28.29%

\*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.

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
Technology Services	Shared Technology Services with Paulsboro School District	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	12,816,538
(D) Total School Levy	14,309,251
(B) Estimated Net Taxable Valuation (as of 03/09/18)	1,074,152,700
(H) Estimated Equalized Valuation (as of 10/01/17)	1,166,339,448
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1932
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3321
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0989
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2269

Name=Gregory Wilson

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$106,600
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	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)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,950
Contractual Post-Employment Benefit Description of Payout of Sick days	Unused sick days are to be paid per 6A:23A-3.1 (e) 9 at a 1/260 per diem calculation only 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.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days.

Name=Gregory Wilson

Category	Measure
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=James J. Lynch

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$140,662
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	\$3,900
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	\$20,570
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	Unused vacation days shall be paid in accordance with Title 18A30-9 and calculated at the per diem rate of 1/260th of final salary.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days.

Name=James J. Lynch

Category	Measure
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