

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,134.0	1,141.0	1,139.0
On Roll Special Ed Full-Time	159.0	170.0	175.0
On Roll Subtotal	1,293.0	1,311.0	1,314.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	6.0	6.0	8.0
Received		2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,816,538	13,072,869	13,072,869
	Total Tuition	10-1300	8,670	19,997	10,198
	Unrestricted Miscellaneous Revenues	10-1XXX	0	20,000	16,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	429	1	1
	Interest Earned on Maintenance Reserve	10-1XXX	2,858	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	505	1	1
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsds Only)	10-1XXX	54,429	0	0
	Total Revenues from Local Sources		12,883,429	13,112,869	13,099,070
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	593,363	593,363	593,363
	Extraordinary Aid	10-3131	6,290	0	0
	Categorical Special Education Aid	10-3132	1,082,596	1,082,596	1,082,596
	Equalization Aid	10-3176	2,305,163	2,718,489	3,465,153
	Categorical Security Aid	10-3177	106,343	106,343	106,343
	Other State Aids	10-3XXX	17,980	0	0
	Total Revenues from State Sources		4,111,735	4,500,791	5,247,455
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	23,799
	Total Revenues from Federal Sources		0	0	23,799
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,265,665	1,322,514
	Other Financing Sources	10-5XXX	598	0	0
	Actual Revenues (Over)/Under Expenditures		-85,002	0	0
General Fund Revenues	Total Operating Budget		16,910,760	18,879,325	19,692,838
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	605	0
	Total Revenues from Local Sources	20-1XXX	0	605	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	75,000	70,870	60,240
	Title II	20-4451-4455	12,798	11,591	10,775
	I.D.E.A. Part B (Handicapped)	20-4420-4429	217,651	223,552	190,019
	Total Revenues from Federal Sources		305,449	306,013	261,034
Special Revenue Fund Revenues	Total Grants and Entitlements		305,449	306,618	261,034
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	163,391	0	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,487,725	1,502,072	1,574,406
	Total Revenues from Local Sources		1,487,725	1,502,072	1,574,406
Debt Service Fund Revenues from Other Sources	Withdrawal from Debt Service Reserve	40-313	0	83,391	0
	Total Local Repayment of Debt		1,651,116	1,585,463	1,574,406
	Actual Revenues (Over)/Under Expenditures		-83,391	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,567,725	1,585,463	1,574,406
All Fund Revenues	Total Revenues/Sources		18,783,934	20,771,406	21,528,278
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,783,934	20,771,406	21,528,278

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,742,411	6,144,630	6,296,878	
	Special Education-Instruction	11-2XX-100-XXX	1,708,194	1,894,722	1,913,050	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	407,851	512,790	569,804	
	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	158,715	395,017	546,796	
	Undistributed Expenditures-Health Services	11-000-213-XXX	183,565	201,188	208,269	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	420,125	566,046	603,125	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	470,728	518,252	521,178	
	Undistributed Expenditures-Guidance	11-000-218-XXX	147,395	180,071	181,423	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	440,910	468,836	480,972	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	30,641	45,700	40,700	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	188,698	211,875	217,439	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	39,073	74,000	143,875	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	379,280	440,892	437,514	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	729,784	824,873	781,638	
	Undistributed Expenditures-Central Services	11-000-251-XXX	248,193	304,565	332,560	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	66,716	74,826	77,070	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,388,002	1,563,418	1,631,073	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,105,063	1,204,891	1,249,962	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,777,844	3,088,115	3,239,894	
	Total Undistributed Expenditures			8,774,732	10,162,565	10,693,488
	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		16,633,188	18,716,709	19,475,222	
Capital Outlay	Equipment	12-XXX-XXX-730	37,824	50,000	20,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	239,748	112,615	197,615	
	Interest Deposit to Capital Reserve	10-604	0	1	1	
	Total Capital Outlay		277,572	162,616	217,616	
General Fund Expenses and Transfers	General Fund Grand Total		16,910,760	18,879,325	19,692,838	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	605	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	75,000	70,870	60,240
	Title II	20-XXX-XXX-XXX	12,798	11,591	10,775
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	217,651	223,552	190,019
	Total Federal Projects	20-XXX-XXX-XXX	305,449	306,013	261,034
Special Revenue Fund Expenses	Total Special Revenue Funds		305,449	306,618	261,034
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,567,725	1,585,463	1,574,406
	Total Debt Service Funds		1,567,725	1,585,463	1,574,406
All Fund Expenses	Total Expenditures/Appropriations		18,783,934	20,771,406	21,528,278
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,783,934	20,771,406	21,528,278

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	200,978	301,483	301,484	301,485
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	467,259	460,146	460,147	460,148
	Legal Reserve	2,618,501	2,588,179	1,322,514	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	70,104	70,533	70,534	70,535
	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 Repayment of Debt	Repayment of Debt	0	83,391	0	0
Unrestricted	General Operating Budget	360,624	375,160	375,160	375,160
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,671	\$7,596	\$13,086	\$13,056	\$13,454
Total Classroom Instruction	\$7,520	\$4,818	\$8,242	\$8,114	\$8,342
Classroom-Salaries and Benefits	\$7,023	\$4,562	\$7,730	\$7,603	\$7,821
Classroom-General Supplies and Textbooks	\$390	\$187	\$370	\$360	\$363
Classroom-Purchased Services	\$107	\$69	\$141	\$151	\$158
Total Support Services	\$1,567	\$1,143	\$2,078	\$2,068	\$2,197
Support Services-Salaries and Benefits	\$1,352	\$946	\$1,630	\$1,624	\$1,756
Total Administrative Costs	\$1,284	\$853	\$1,408	\$1,511	\$1,504
Administration Salaries and Benefits	\$1,083	\$728	\$1,177	\$1,223	\$1,248
Total Operations and Maintenance of Plant	\$1,295	\$769	\$1,337	\$1,329	\$1,387
Operations and Maintenance-Salaries and Benefits	\$626	\$407	\$660	\$651	\$685
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$7	\$19	\$38	\$38	\$15
Legal Costs	\$47	\$36	\$41	\$61	\$61
Employee Benefits as a percentage of salaries*	25.30%	25.75%	27.61%	26.45%	26.94%

\*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 2019-20 revised appropriations and the 2020-21 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)
Business Services	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
	Member of the Schools Health Insurance Fund	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	14,675,545
	(B) Estimated Net Taxable Valuation (as of 02/28/20)	1,212,308,000
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,197,370,882
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0783
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2105
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0918
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2256

Employee Contract List for District

Name	Category	Measure
Andrea Evans	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$146,345
	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	02/01/20
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	251
	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	\$15,165
	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	\$26,636
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 max payout of \$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) 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	

Employee Contract List for District

Name	Category	Measure
Andrea Evans	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	\$112,150
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	251

Employee Contract List for District

Name	Category	Measure
Gregory Wilson	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	\$1,300
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$7,700
	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	\$18,377
	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 max payout of \$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) 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
	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
Gregory Wilson	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