

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	491.0	495.0	479.0
On Roll Special Ed Full-Time	75.0	74.0	73.0
On Roll Subtotal	566.0	569.0	552.0
Sent to Other Districts Regular	2.0	0.0	15.0
Sent to Other Districts Special Ed	4.0	2.0	3.0
Received	1.0	1.0	1.0

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	994,658	1,071,230	1,142,036
	Total Tuition	10-1300	58,172	28,970	12,627
	Unrestricted Miscellaneous Revenues	10-1XXX	4,044	74,990	74,014
	Interest Earned on Maintenance Reserve	10-1XXX	50	5	5
	Interest Earned on Capital Reserve Funds	10-1XXX	152	5	5
	Total Revenues from Local Sources			1,057,076	1,175,200
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	163,986	163,986	163,986
	Categorical Special Education Aid	10-3132	357,285	357,285	357,285
	Equalization Aid	10-3176	5,178,123	5,178,123	5,178,123
	Categorical Security Aid	10-3177	168,555	168,555	168,555
	Adjustment Aid	10-3178	238,708	238,708	238,708
	Other State Aids	10-3XXX	3,770	0	0
	Total Revenues from State Sources			6,110,427	6,106,657
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	13,329	13,721	14,059
	Total Revenues from Federal Sources		13,329	13,721	14,059
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	281,239	0
	Withdrawal from Maintenance Reserve	10-310	0	0	10,105
	Transfers from Other Funds	10-5200	421	0	0
	Actual Revenues (Over)/Under Expenditures		356,344	0	0
General Fund Revenues	Total Operating Budget		7,537,597	7,576,817	7,359,508
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	72,227	72,227	0
	Preschool Education Aid	20-3218	1,401,051	1,294,855	1,011,437
	Total Revenues from State Sources		1,473,278	1,367,082	1,011,437
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	376,821	360,292	296,081
	Title II	20-4451-4455	25,971	35,954	30,561
	Title IV	20-4471-4474	6,025	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	179,855	179,374	152,468
	Other	20-4XXX	378,342	305,128	262,085
	Total Revenues from Federal Sources		967,014	880,748	741,195

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	10,879	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,440,292	2,258,709	1,752,632
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	0	0	33,460
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	519,525	522,025	469,142
	Total Revenues from Local Sources		519,525	522,025	469,142
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	16,473
	Total Local Repayment of Debt		519,525	522,025	519,075
Debt Service Fund Revenues	Total Repayment of Debt		519,525	522,025	519,075
All Fund Revenues	Total Revenues/Sources		10,497,414	10,357,551	9,631,215
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	10,879	0
	Total Revenues/Sources Net of Transfers		10,497,414	10,346,672	9,631,215

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	2,342,007	2,386,495	2,113,930
	Special Education-Instruction	11-2XX-100-XXX	596,693	709,685	551,548
	Basic Skills/Remedial-Instruction	11-230-100-XXX	8,355	8,564	0
	Bilingual Education-Instruction	11-240-100-XXX	57,894	59,206	60,954
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,610	10,750	9,750
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,012	4,155	1,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	241,925	42,835	188,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	27,016	45,200	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	57,471	50,536	51,980
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	100,652	20,000	22,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	36,617	37,209	37,909
	Undistributed Expenditures-Guidance	11-000-218-XXX	52,330	46,566	62,594
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	158,653	166,453	127,080
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	71,092	70,225	225
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	38,930	35,850	83,160
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,668	918	250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	282,600	286,334	293,559
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	82,206	124,306	46,840
	Undistributed Expenditures-Central Services	11-000-251-XXX	165,242	160,495	227,897
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	32,280	68,300	62,172
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	525,270	627,189	701,162
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	578,646	500,136	550,204
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,788,031	1,831,872	1,778,704
	Total Undistributed Expenditures			4,243,629	4,114,424
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	5
General Fund Current Expenses	Total General Current Expense		7,262,200	7,293,284	6,971,723

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	14,915	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	157,686	157,686	157,686
	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		157,686	172,606	157,691
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	117,711	110,927	230,094
	General Fund Grand Total		7,537,597	7,576,817	7,359,508
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	689,178	681,827	557,954
	Support Services	20-218-200-XXX	784,100	696,134	452,212
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	1,271
	Total Preschool Education Aid	20-218-XXX-XXX	1,473,278	1,377,961	1,011,437
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,473,278	1,377,961	1,011,437
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	376,821	360,292	296,081
	Title II	20-XXX-XXX-XXX	25,971	35,954	30,561
	Title IV	20-XXX-XXX-XXX	6,025	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	179,855	179,374	152,468
	Other	20-XXX-XXX-XXX	378,342	305,128	262,085
	Total Federal Projects	20-XXX-XXX-XXX	967,014	880,748	741,195
Special Revenue Fund Expenses	Total Special Revenue Funds		2,440,292	2,258,709	1,752,632
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	519,525	522,025	519,075
	Total Debt Service Funds		519,525	522,025	519,075
All Fund Expenses	Total Expenditures/Appropriations		10,497,414	10,357,551	9,631,215
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	10,879	0
	Total Expenditures Net of Transfers		10,497,414	10,346,672	9,631,215

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	30,498	30,650	30,655	30,660
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	10,050	10,100	10,105	5
	Legal Reserve	400,925	263,184	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	0	0	0
Unrestricted	General Operating Budget	283,254	64,449	152,317	152,317
	Repayment of Debt	16,473	16,473	16,473	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	\$13,737	\$13,838	\$14,804	\$14,705	\$13,123
Total Classroom Instruction	\$9,049	\$9,415	\$9,941	\$9,941	\$8,521
Classroom-Salaries and Benefits	\$8,549	\$8,935	\$9,535	\$9,541	\$8,306
Classroom-General Supplies and Textbooks	\$200	\$135	\$151	\$148	\$76
Classroom-Purchased Services	\$300	\$346	\$255	\$253	\$139
Total Support Services	\$2,111	\$2,070	\$2,171	\$2,006	\$1,745
Support Services-Salaries and Benefits	\$1,578	\$1,627	\$1,761	\$1,722	\$1,463
Total Administrative Costs	\$1,380	\$1,323	\$1,359	\$1,535	\$1,503
Administration Salaries and Benefits	\$1,074	\$1,029	\$1,103	\$1,200	\$1,166
Total Operations and Maintenance of Plant	\$1,139	\$971	\$1,235	\$1,187	\$1,319
Operations and Maintenance-Salaries and Benefits	\$182	\$158	\$161	\$163	\$159
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$44	\$34	\$69	\$37	\$30
Total Equipment Costs	\$0	\$0	\$0	\$27	\$2
Legal Costs	\$37	\$32	\$23	\$25	\$35
Employee Benefits as a percentage of salaries*	38.48%	49.46%	47.91%	45.73%	44.83%

*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)
Custodial and Maintenance Services	Pittsgrove Township School District	0
Insurance Coverages and Benefits	Gloucester Cumberland Salem School District Joint Insurance Fund - Non Medical Insurance	0
Municipal/Public Works	Snow Removal - Fairfield Township	0
Purchasing	Middlesex Regional Educational Services Commission	0
Staffing - Other	Hopewell Crest Elementary School - Master Teacher Services	0
	Stow Creek Township Elementary School - Master Teacher Services	0
Transportation Services, including Fuel	Jointure for Pupil Transportation with Upper Deerfield Township School district for Contract Services between Home and School	0
	Vineland Public School District- Special Eduation and Homeless Transportation	0
	Upper Pittsgrove Township, Lawrence Township- School Choice Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Fairfield Twp	(A) General Fund School Levy	1,142,036
	(D) Total School Levy	1,611,178
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	310,079,142
	(H) Estimated Equalized Valuation (as of 10/01/19)	282,594,723
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.3683
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.5196
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.4041
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5701

Employee Contract List for District

Name	Category	Measure
Dr. Ja'Shanna Jones	Job Title	Other
	Job Title II	Asssistant Principal
	Base Annual Salary Amount	\$92,250
	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	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	\$1,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$541
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$10,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	up to Amount only upon Retirement from NJ Pension
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Dr. Ja'Shanna Jones	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
Dr. Michael Knox	Job Title	Other
	Job Title II	Superintendent
	Base Annual Salary Amount	\$132,600
	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	07/01/19
	End Date of Contract	06/30/24
	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

Employee Contract List for District

Name	Category	Measure
Dr. Michael Knox	Total Allowances Amount	\$4,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$541
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$9,231
	Contractual Post-Employment Benefit Description of Payout of Sick days	Unused accrued, only upon retirement from NJ Pension
	Contractual Post-Employment Benefit Description of Payout of Vacation days	prior to expiration
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
William M Gerson	Job Title	Other
	Job Title II	Interim Business Administ
	Base Annual Salary Amount	\$120,000
	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
William M Gerson	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	11/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	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	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
William M Gerson	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