

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	75.0	76.0	78.0
On Roll Special Ed Full-Time	32.0	30.0	30.0
On Roll Subtotal	107.0	106.0	108.0
Sent to Other Districts Regular	1.0		0.0
Sent to Other Districts Special Ed	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	1,484,708	1,514,402	1,565,430
Other Local Governmental Units - Unrestricted	10-12XX	334	0	0
Subtotal - Revenues From Local Sources		1,485,042	1,514,402	1,565,430
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	25,972	29,712	29,712
Extraordinary Aid	10-3131	3,102	0	0
Categorical Special Education Aid	10-3132	67,203	81,213	81,213
Equalization Aid	10-3176	638,484	638,484	638,484
Categorical Security Aid	10-3177	22,124	26,554	26,554
Adjustment Aid	10-3178	111,852	80,657	51,190
PARCC Readiness Aid	10-3181	1,150	0	0
Per Pupil Growth Aid	10-3182	1,150	0	0
Professional Learning Community Aid	10-3183	1,030	0	0
Other State Aids	10-3XXX	553	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	966	0	0
Subtotal - Revenues From State Sources		873,586	856,620	827,153
Budgeted Fund Balance - Operating Budget	10-303	0	71,950	34,771
Actual Revenues (Over)/Under Expenditures		61,700	0	0
Total Operating Budget		2,420,328	2,442,972	2,427,354
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	23,691	23,861	20,000
Total Revenues From Local Sources	20-1XXX	23,691	23,861	20,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	0	17,453	0
Total Revenues From State Sources		0	17,453	0
Revenues from Federal Sources:				
Title I	20-4411-4416	40,907	49,934	42,444
Title II	20-4451-4455	3,879	3,179	2,702
Title IV	20-4471-4474	10,000	12,475	0
Title Vi	20-4417-4418	18,005	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	48,005	49,128	41,759
Total Revenues From Federal Sources		120,796	114,716	86,905
Total Grants And Entitlements		144,487	156,030	106,905
Total Revenues/Sources		2,564,815	2,599,002	2,534,259
Total Revenues/Sources Net of Transfers		2,564,815	2,599,002	2,534,259

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	825,203	872,832	787,250
Special Education - Instruction	11-2XX-100-XXX	223,000	170,127	172,461
Basic Skills/Remedial - Instruction	11-230-100-XXX	2,628	30,351	55,776
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,248	16,320	13,415
Summer School	11-422-XXX-XXX	7,007	8,036	7,210
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	51,659	15,000	15,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,419	16,273	16,678
Undist. Expenditures - Health Services	11-000-213-XXX	63,206	63,844	62,181
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	23,613	15,000	15,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	91,732	93,925	100,381
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	37,715	42,182	79,533
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	25,331	26,600	35,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	335	1,248	1,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	109,053	132,108	101,338
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	67,959	69,830	30,071
Undist. Expend. - Central Services	11-000-251-XXX	37,967	39,681	45,310
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	195,605	218,985	240,656
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	138,444	103,364	114,523
Personal Services - Employee Benefits	11-XXX-XXX-2XX	486,204	507,266	533,821
Total Undistributed Expenditures		1,345,242	1,345,306	1,391,242
Total General Current Expense		2,420,328	2,442,972	2,427,354
General Fund Grand Total		2,420,328	2,442,972	2,427,354
Special Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Local Projects	20-XXX-XXX-XXX	23,691	23,861	20,000
Other State Projects:				
Other	20-XXX-XXX-XXX	0	17,453	0
Total Other State Projects		0	17,453	0
Total State Projects	20-XXX-XXX-XXX	0	17,453	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	40,907	49,934	42,444
Title II	20-XXX-XXX-XXX	3,879	3,179	2,702
Title IV	20-XXX-XXX-XXX	10,000	12,475	0
Title Vi	20-XXX-XXX-XXX	18,005	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	48,005	49,128	41,759
Total Federal Projects	20-XXX-XXX-XXX	120,796	114,716	86,905
Total Special Revenue Funds		144,487	156,030	106,905
Total Expenditures/Appropriations		2,564,815	2,599,002	2,534,259
Total Expenditures Net of Transfers		2,564,815	2,599,002	2,534,259

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	167,787	123,489	51,539	16,768
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
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	\$20,496	\$20,018	\$16,251	\$21,930	\$21,276
Total Classroom Instruction	\$12,627	\$12,510	\$10,001	\$13,502	\$12,923
Classroom-Salaries and Benefits	\$11,556	\$11,169	\$9,132	\$12,335	\$12,109
Classroom-General Supplies and Textbooks	\$253	\$340	\$284	\$384	\$65
Classroom-Purchased Services	\$818	\$1,001	\$585	\$783	\$749
Total Support Services	\$2,999	\$2,883	\$2,253	\$3,049	\$3,661
Support Services-Salaries and Benefits	\$2,285	\$2,090	\$1,675	\$2,260	\$2,756
Total Administrative Costs	\$2,406	\$2,347	\$2,082	\$2,793	\$1,965
Administration Salaries and Benefits	\$1,603	\$1,548	\$1,429	\$1,918	\$1,151
Total Operations and Maintenance of Plant	\$2,261	\$2,065	\$1,758	\$2,377	\$2,553
Operations and Maintenance-Salaries and Benefits	\$1,138	\$1,146	\$860	\$1,161	\$1,140
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$202	\$212	\$156	\$210	\$174
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$26	\$59	\$50	\$102	\$130
Employee Benefits as a percentage of salaries*	31.25%	36.98%	36.46%	36.53%	39.90%

\*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	INTERLOCAL AGREEMENT WITH PINELANDS	40,000
Special Education Services	INTERLOCAL AGREEMENT WITH PINELANDS	20,000
Transportation Services, including Fuel	INTERLOCAL AGREEMENT WITH PINELANDS	20,000



ID=Bass River

Category	Amount
(A) General Fund School Levy	1,565,430
(D) Total School Levy	1,565,430
(B) Estimated Net Taxable Valuation (as of 10/01/18)	172,260,400
(H) Estimated Equalized Valuation (as of 10/01/18)	176,405,937
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9088
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9088
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8874
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8874

Name=Siobhan Grayson

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$105,000
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	10/15/18
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported