

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	408.0	398.0	438.0
On Roll Special Ed Full-Time	77.0	74.0	74.0
On Roll Subtotal	485.0	472.0	512.0
In Private School Placements		2.0	2.0
Sent to Other Districts Regular	1.0		0.0
Sent to Other Districts Special Ed	0.0	0.0	1.0
Received	9.0	4.0	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	7,398,735	7,912,836	8,119,545
Total Tuition	10-1300	96,927	38,500	51,000
Unrestricted Miscellaneous Revenues	10-1XXX	2,349	0	0
Subtotal - Revenues From Local Sources		7,498,011	7,951,336	8,170,545
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	5,422	5,422	14,089
Categorical Special Education Aid	10-3132	211,198	223,365	228,214
Categorical Security Aid	10-3177	7,973	7,973	36,888
Adjustment Aid	10-3178	2,810	2,810	7,643
Parcc Readiness Aid	10-3181	4,620	4,620	0
Per Pupil Growth Aid	10-3182	4,620	4,620	0
Professional Learning Community Aid	10-3183	5,000	5,000	0
Other State Aids	10-3XXX	2,552	0	0
Subtotal - Revenues From State Sources		244,195	253,810	286,834
Budgeted Fund Balance - Operating Budget	10-303	0	234,928	127,552
Adjustment For Prior Year Encumbrances		0	204,722	0
Actual Revenues (Over)/Under Expenditures		-23,245	0	0
Total Operating Budget		7,718,961	8,644,796	8,584,931
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	22,648	0	0
State Grants Through Intermediate Sources	20-3700	0	35,003	0
Total Revenues From State Sources		22,648	35,003	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	12,550	12,599	10,000
Title II	20-4451-4455	6,509	6,012	0
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	128,914	119,482	100,000
Total Revenues From Federal Sources		147,973	148,093	110,000
Total Grants And Entitlements		170,621	183,096	110,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	250,757	247,556	252,256
Total Revenues From Local Sources		250,757	247,556	252,256
Budgeted Fund Balance	40-303	0	4,001	1
Total Local Repayment Of Debt		250,757	251,557	252,257
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		250,756	251,557	252,257
Total Revenues/Sources		8,140,338	9,079,449	8,947,188
Total Revenues/Sources Net of Transfers		8,140,338	9,079,449	8,947,188

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,831,053	3,059,014	3,092,503
Special Education - Instruction	11-2XX-100-XXX	853,343	883,951	930,227
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,170	23,000	27,630
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,890	21,500	21,500
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	60,315	60,328	95,020
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	42,389	75,650	88,025
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	26,146	26,932	27,740
Undist. Expenditures - Health Services	11-000-213-XXX	101,688	78,638	72,970
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	195,901	275,523	281,328
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	17,898	0	0
Undist. Expenditures - Guidance	11-000-218-XXX	64,226	67,795	71,370
Undist. Expenditures - Child Study Teams	11-000-219-XXX	373,663	391,854	390,680
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	80,744	89,781	86,450
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	69,713	101,748	104,284
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	29,467	32,297	16,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	398,847	378,304	398,801
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	91,371	112,052	115,393
Undist. Expend. - Central Services	11-000-251-XXX	299,908	308,773	304,904
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	44,901	46,203	44,471
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	650,188	664,298	667,345
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	85,193	144,425	149,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,283,863	1,501,637	1,586,162
Total Undistributed Expenditures		3,856,106	4,295,910	4,405,423
Total General Current Expense		7,646,877	8,343,703	8,572,303
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	16,833	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	55,251	301,093	12,628
Total Capital Outlay		72,084	301,093	12,628
General Fund Grand Total		7,718,961	8,644,796	8,584,931
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	1,184	2,872	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	14,201	21,890	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	3,266	4,753	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,377	1,813	0
Nonpublic Security Aid	20-XXX-XXX-XXX	2,620	3,675	0
Total Other State Projects		22,648	35,003	0
Total State Projects	20-XXX-XXX-XXX	22,648	35,003	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	12,550	12,599	10,000
Title II	20-XXX-XXX-XXX	6,509	6,012	0
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	128,914	119,482	100,000
Total Federal Projects	20-XXX-XXX-XXX	147,973	148,093	110,000
Total Special Revenue Funds		170,621	183,096	110,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	250,756	251,557	252,257
Total Debt Service Funds		250,756	251,557	252,257
Total Expenditures/Appropriations		8,140,338	9,079,449	8,947,188
Total Expenditures Net of Transfers		8,140,338	9,079,449	8,947,188

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	276,346	271,374	252,552	150,000
Unrestricted	Repayment of Debt	4,001	4,002	1	0
Restricted for General Operating Budget	Capital Reserve	98,214	156,187	156,187	156,187
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	170,000	170,005	170,005	170,005
Restricted for General Operating Budget	Legal Reserve	415,277	241,106	25,000	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	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	\$14,150	\$16,003	\$15,218	\$17,185	\$16,219
Total Classroom Instruction	\$8,840	\$9,809	\$9,373	\$10,622	\$10,158
Classroom-Salaries and Benefits	\$8,293	\$9,095	\$8,631	\$9,714	\$9,440
Classroom-General Supplies and Textbooks	\$301	\$376	\$392	\$451	\$364
Classroom-Purchased Services	\$245	\$338	\$350	\$457	\$354
Total Support Services	\$2,193	\$2,473	\$2,418	\$2,741	\$2,510
Support Services-Salaries and Benefits	\$1,962	\$2,131	\$1,972	\$2,202	\$2,039
Total Administrative Costs	\$1,687	\$2,058	\$1,875	\$2,100	\$1,940
Administration Salaries and Benefits	\$1,284	\$1,387	\$1,348	\$1,519	\$1,400
Total Operations and Maintenance of Plant	\$1,330	\$1,541	\$1,445	\$1,603	\$1,489
Operations and Maintenance-Salaries and Benefits	\$702	\$779	\$803	\$889	\$826
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$100	\$122	\$106	\$120	\$123
Total Equipment Costs	\$456	\$36	\$0	\$0	\$0
Legal Costs	\$93	\$206	\$113	\$136	\$117
Employee Benefits as a percentage of salaries*	24.39%	25.35%	28.03%	28.26%	28.88%

*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.

Item	Line Number	Source	Amount	Explanation
1	140	Parents and/or Guardians	51,000	Preschool Tuition as per current registrations for 2018/2019

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Satellite from RBR	0
Others	MOESC Cooperative Purchasing, Transportation and special services as needed	0
Others	MRESC Cooperative Purchasing	0
Others	Hunterdon County ESC Cooperative Purchasing	0
Others	ACES & ACT as required	0
Transportation Services, including Fuel	Fuel sharing with Shrewsbury Borough Muni	0
Municipal/Public Works	Ongoing agreement to assist in snow removal, prep of sports fields, shared purchasing and school security (crossing guards)	0
Insurance Coverages and Benefits	MOCSSIF JIF	0

ID=Shrewsbury Boro

Category	Amount
(A) General Fund School Levy	8,119,545
(D) Total School Levy	8,371,801
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,150,058,795
(H) Estimated Equalized Valuation (as of 10/01/17)	1,172,908,786
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7060
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7279
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6923
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7138

Name=Brent MacConnell

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,000
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	07/01/15
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,800
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to - Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout of Vacation Days
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

Name=Brent MacConnell

Category	Measure
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=Debi Avento

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$134,987
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	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,919
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$32,365
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Separation or Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation or Retirement
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

Name=Debi Avento

Category	Measure
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=Jessica Wakula

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor- C&I
Base Annual Salary Amount	\$75,000
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	02/16/18
End Date of Contract	06/30/18
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Day Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Day Payout
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

Name=Jessica Wakula

Category	Measure
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=Roseanne Ansell

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor-CST
Base Annual Salary Amount	\$85,000
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	07/01/17
End Date of Contract	06/30/18
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation day Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Day Payout
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

Name=Roseanne Ansell

Category	Measure
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=SunMi Kim

Category	Measure
Job Title	Other
Job Title II	BCBA-Behaviorist
Base Annual Salary Amount	\$91,981
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	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Day Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Day Payout
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

Name=SunMi Kim

Category	Measure
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