

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	447.0	439.0	463.0
Pupils On Roll Special Ed Full-Time	66.0	64.0	66.0
Pupils On Roll SUBTOTAL	513.0	503.0	529.0
Pupils Sent to Other Districts Regular	3.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	0.0
Pupils Received	6.0	2.0	0.0
Pupils in State Facilities		1.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,110,206	4,310,214	4,484,804
Total Tuition	10-1300	47,421	12,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	17,607	6,300	9,700
Subtotal - Revenues From Local Sources		4,175,234	4,328,514	4,514,504
Revenues from State Sources:				
School Choice Aid	10-3116	218,040	245,295	245,295
Categorical Transportation Aid	10-3121	4,821	5,588	5,588
Categorical Special Education Aid	10-3132	251,943	257,488	257,488
Educational Adequacy Aid	10-3175	36,799	0	0
Equalization Aid	10-3176	2,435,595	2,449,846	2,449,846
Categorical Security Aid	10-3177	25,758	28,521	28,521
Adjustment Aid	10-3178	54,510	54,510	54,510
Under Adequacy Aid	10-3180	0	36,799	36,799
Parcc Readiness Aid	10-3181	0	5,540	5,540
Per Pupil Growth Aid	10-3182	0	5,540	5,540
Professional Learning Community Aid	10-3183	0	4,930	4,930
Other State Aids	10-3XXX	11,080	0	0
Subtotal - Revenues From State Sources		3,038,546	3,094,057	3,094,057
Budgeted Fund Balance - Operating Budget	10-303	0	130,599	230,002
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	107,232	112,800
Actual Revenues (Over)/Under Expenditures		-106,531	0	0
Total Operating Budget		7,107,249	7,660,402	7,951,363
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	4,921
Preschool Education Aid	20-3218	124,572	129,493	79,688
Total Revenues From State Sources		124,572	129,493	84,609
Revenues from Federal Sources:				
Title I	20-4411-4416	147,800	140,235	114,660
Title II	20-4451-4455	12,424	10,582	8,465
I.D.E.A. Part B (Handicapped)	20-4420-4429	153,828	145,160	122,624
Total Revenues From Federal Sources		314,052	295,977	245,749
Transfers From Operating Budget-Prek	20-5200	7,580	1,890	46,530
Total Grants And Entitlements		446,204	427,360	376,888
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	205,122	198,104	191,038
Total Revenues From Local Sources		205,122	198,104	191,038
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	94,385	93,434	90,101
Total Local Repayment Of Debt		299,507	291,538	281,139
Actual Revenues (Over)/Under Expenditures		-5,001	0	0
Total Repayment Of Debt		294,506	291,538	281,139
Total Revenues/Sources		7,847,959	8,379,300	8,609,390
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	7,580	1,890	46,530
Total Revenues/Sources Net of Transfers		7,840,379	8,377,410	8,562,860

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,176,125	2,345,787	2,515,837
Special Education - Instruction	11-2XX-100-XXX	397,317	378,085	427,520
Basic Skills/Remedial - Instruction	11-230-100-XXX	272,030	382,651	411,764
Bilingual Education - Instruction	11-240-100-XXX	176,380	144,755	142,271
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	41,902	67,684	68,944
School-Sponsored Athletics - Instruction	11-402-100-XXX	29,841	38,470	38,070
Summer School	11-422-XXX-XXX	60,612	64,811	71,111
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	128,519	181,550	244,722
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,470	34,557	35,813
Undist. Expenditures - Health Services	11-000-213-XXX	81,865	88,939	90,559
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	113,950	122,613	125,397
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	9,416	6,003	9,600
Undist. Expenditures - Guidance	11-000-218-XXX	35,692	31,868	28,022
Undist. Expenditures - Child Study Teams	11-000-219-XXX	215,862	223,614	225,913
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	104,021	91,601	92,872
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	91,892	102,859	105,172
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,285	25,875	51,651
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	330,255	329,240	342,335
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	65,037	71,172	77,286
Undist. Expend. - Central Services	11-000-251-XXX	158,008	166,500	168,398
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	112,015	113,069	133,009
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	731,719	712,976	728,626
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	72,808	116,151	104,854
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,265,833	1,583,436	1,510,247
Total Undistributed Expenditures		3,558,647	4,002,023	4,074,476
Total General Current Expense		6,712,854	7,424,266	7,749,993

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	247,397	92,307	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	146,998	6,081	68,327
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	107,232	112,800
Total Capital Outlay		394,395	205,620	181,127
Transfer Of Funds To Charter Schools	10-000-100-56X	0	30,516	20,243
General Fund Grand Total		7,107,249	7,660,402	7,951,363
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	115,152	107,644	110,999
Support Services	20-218-200-XXX	17,000	23,739	20,140
Total Preschool Education Aid	20-218-XXX-XXX	132,152	131,383	131,139
Total State Projects	20-XXX-XXX-XXX	132,152	131,383	131,139
Federal Projects:				
Title I	20-XXX-XXX-XXX	147,800	140,235	114,660
Title II	20-XXX-XXX-XXX	12,424	10,582	8,465
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	153,828	145,160	122,624
Total Federal Projects	20-XXX-XXX-XXX	314,052	295,977	245,749
Total Special Revenue Funds		446,204	427,360	376,888
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	294,506	291,538	281,139
Total Debt Service Funds		294,506	291,538	281,139
Total Expenditures/Appropriations		7,847,959	8,379,300	8,609,390
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	7,580	1,890	46,530
Total Expenditures Net of Transfers		7,840,379	8,377,410	8,562,860

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	250,000	250,000	250,000	250,000
--Repayment of Debt	1	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	207,217	408,782	301,550	188,750
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	392,016	360,601	230,002	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	5,002	5,002	5,002

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,277	\$12,944	\$14,048	\$14,512	\$14,203
Total Classroom Instruction	\$8,740	\$7,915	\$8,801	\$9,085	\$8,904
Classroom-Salaries and Benefits	\$7,426	\$7,050	\$8,076	\$8,274	\$7,901
Classroom-General Supplies and Textbooks	\$889	\$322	\$261	\$200	\$221
Classroom-Purchased Services	\$424	\$543	\$464	\$612	\$783
Total Support Services	\$1,650	\$1,854	\$1,949	\$2,037	\$1,987
Support Services-Salaries and Benefits	\$1,385	\$1,563	\$1,615	\$1,676	\$1,623
Total Administrative Costs	\$1,516	\$1,581	\$1,651	\$1,707	\$1,684
Administration Salaries and Benefits	\$1,112	\$1,130	\$1,194	\$1,243	\$1,199
Total Operations and Maintenance of Plant	\$1,224	\$1,427	\$1,397	\$1,426	\$1,383
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$148	\$167	\$249	\$257	\$245
Total Equipment Costs	\$215	\$483	\$42	\$185	\$0
Legal Costs	\$42	\$56	\$55	\$48	\$41
Employee Benefits as a percentage of salaries*	36.03%	33.44%	40.86%	38.69%	35.75%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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)
Custodial and Maintenance Services	Contracted with the Borough of Somerdale to provide custodial and maintenance services to the District	0
Others	Contracted with Borough of Somerdale to provide snow removal and trash pick up in exchange for technology services	0
Municipal/Public Works	Contracted with Borough of Somerdale to utilize public works department for drainage and paving project at cost	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,397,509
(B) Estimated Net Taxable Valuation (as of 10/01/16)	321,669,800
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3671
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,592,080
(E) Estimated Net Taxable Valuation (as of 10/01/16)	321,669,800
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4276

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,397,509
(H) Estimated Equalized Valuation (as of 10/01/16)	338,421,668
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2994
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,592,080
(K) Estimated Equalized Valuation (as of 10/01/16)	338,421,668
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.3569

NAME=Dennis Vespe

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	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,200
Total Bonuses Amount	\$20,237
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	\$25,385
Contractual Post-Employment Benefit Description of Payout of Sick days	# sick days at per diem rate; not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	# vaca days at per diem rate (max. 20)
Contractual Post-Employment Benefit Description of Payout of Personal days	use or lose - no payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Dennis Vespe

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Kyle Borkowski

CATEGORY	MEASURE
Job Title	Teacher
Job Title II	IT
Base Annual Salary Amount	\$87,018
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	Y
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$2,100
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,638
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,020
Contractual Post-Employment Benefit Description of Payout of Sick days	# sick days at per diem rate; not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	# vaca days at per diem rate (max 15 days)
Contractual Post-Employment Benefit Description of Payout of Personal days	use or lose - no payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Kyle Borkowski

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Melissa Engelhardt

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$92,550
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
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	
Total Allowances Amount	\$1,095
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	\$18,560
Contractual Post-Employment Benefit Description of Payout of Sick days	# sick days at per diem rate; not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	# vaca days at per diem rate (max 10 days)
Contractual Post-Employment Benefit Description of Payout of Personal days	use or lose - no payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Melissa Engelhardt

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Robert Ford

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$83,927
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/15/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	
Total Allowances Amount	\$1,805
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	\$19,842
Contractual Post-Employment Benefit Description of Payout of Sick days	# sick days at per diem rate; not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	# vaca days at per diem rate (max 15 days)
Contractual Post-Employment Benefit Description of Payout of Personal days	use or lose - no payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Robert Ford

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	