

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	756.0	779.0	766.0
On Roll Special Ed Full-Time	131.0	129.0	135.0
On Roll Subtotal	887.0	908.0	901.0
In Private School Placements	2.0	5.0	0.0
Sent to Other Districts Regular	115.0	105.0	110.0
Sent to Other Districts Special Ed	28.0	24.0	27.0
Received	14.0	18.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,597,840	9,789,797	10,252,640
	Total Tuition	10-1300	310,372	250,000	275,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	38,104	10,000	10,000
	Sale of Property	10-1930	0	2,000	2,000
	Unrestricted Miscellaneous Revenues	10-1XXX	127,545	272,000	300,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	225	225
	Interest Earned on Capital Reserve Funds	10-1XXX	0	275	275
	Total Revenues from Local Sources		10,073,861	10,324,297	10,840,140
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	146,445	470,640	470,640
	Extraordinary Aid	10-3131	66,346	0	0
	Categorical Special Education Aid	10-3132	592,870	592,870	592,870
	Equalization Aid	10-3176	5,835,068	5,835,068	6,287,636
	Categorical Security Aid	10-3177	250,922	305,169	305,169
	Under Adequacy Aid	10-3180	4,746	0	0
	PARCC Readiness Aid	10-3181	10,300	0	0
	Per Pupil Growth Aid	10-3182	10,300	0	0
	Professional Learning Community Aid	10-3183	10,060	0	0
	Other State Aids	10-3XXX	14,630	0	0
	Total Revenues from State Sources		6,941,687	7,203,747	7,656,315
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	6,642	25,619	30,439
	Total Revenues from Federal Sources		6,642	25,619	30,439
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	657,953	723,046
	Withdrawal from Capital Reserve for Local Share	10-307	0	30,000	300,000
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	14,698	0	0
	Withdrawal from Maintenance Reserve	10-310	0	30,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	200,000
	Adjustment for Prior Year Encumbrances		0	31,023	0
	Actual Revenues (Over)/Under Expenditures		-649,377	0	0
General Fund Revenues	Total Operating Budget		16,387,511	18,302,639	19,749,940

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,803	4,507	4,507
	Total Revenues from Local Sources	20-1XXX	3,803	4,507	4,507
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	342	342	0
	Preschool Education Aid	20-3218	98,740	100,240	76,275
	Total Revenues from State Sources		99,082	100,582	76,275
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	303,502	316,546	269,064
	Title II	20-4451-4455	30,277	34,430	29,266
	Title III	20-4491-4494	24,980	27,020	22,967
	Title IV	20-4471-4474	9,797	19,019	16,166
	I.D.E.A. Part B (Handicapped)	20-4420-4429	259,402	271,372	230,666
	Total Revenues from Federal Sources		627,958	668,387	568,129
Special Revenue Fund Revenues	Total Grants and Entitlements		730,843	773,476	648,911
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	14,698	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	492,753	581,450	579,775
	Total Revenues from Local Sources		492,753	581,450	579,775
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	485,258	425,532	424,306
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		992,709	1,006,982	1,004,081
	Actual Revenues (Over)/Under Expenditures		10,912	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,003,621	1,006,982	1,004,081
All Fund Revenues	Total Revenues/Sources		18,121,975	20,083,097	21,402,932
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,121,975	20,083,097	21,402,932

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,959,781	4,135,176	4,179,109
	Special Education-Instruction	11-2XX-100-XXX	1,201,045	1,679,451	1,851,001
	Basic Skills/Remedial-Instruction	11-230-100-XXX	87,284	65,100	68,217
	Bilingual Education-Instruction	11-240-100-XXX	263,996	285,311	267,011
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	48,988	62,500	73,125
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,566	28,987	32,665
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,037,553	3,632,010	4,283,508
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	46,275	64,286	91,515
	Undistributed Expenditures-Health Services	11-000-213-XXX	232,393	246,098	287,181
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	263,115	284,053	313,640
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	53,537	55,009	56,111
	Undistributed Expenditures-Guidance	11-000-218-XXX	235,274	247,439	252,992
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	437,528	463,227	459,621
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	116,076	113,577	82,979
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	207,772	228,783	236,558
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	42,629	50,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	514,884	536,151	463,595
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	375,054	375,607	389,610
	Undistributed Expenditures-Central Services	11-000-251-XXX	260,237	299,339	296,869
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	155,048	148,889	147,997
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	873,982	1,058,190	1,101,432
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	664,809	805,502	804,367
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,869,193	3,288,388	3,536,920
	Total Undistributed Expenditures			10,342,730	11,889,177
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	125	225	225
	Increase In Current Expense Emergency Reserve	10-607	50,000	0	0
General Fund Current Expenses	Total General Current Expense		15,975,515	18,145,927	19,326,248

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	2,427	23,000	12,750
	Facilities Acquisition and Construction Services	12-000-400-XXX	9,935	39,935	309,935
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	14,698	0	0
	Increase In Capital Reserve	10-604	300,013	0	0
	Interest Deposit to Capital Reserve	10-604	48	275	275
	Total Capital Outlay			327,121	63,210
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	55,655	84,000	91,000
	Total Summer School	13-422-X00-XXX	55,655	84,000	91,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	55,655	84,000	91,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	29,220	9,502	9,732
	General Fund Grand Total		16,387,511	18,302,639	19,749,940
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,803	4,507	4,507
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	99,082	100,582	76,275
	Total Preschool Education Aid	20-218-XXX-XXX	99,082	100,582	76,275
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	99,082	100,582	76,275
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	303,502	316,546	269,064
	Title II	20-XXX-XXX-XXX	30,277	34,430	29,266
	Title III	20-XXX-XXX-XXX	24,980	27,020	22,967
	Title IV	20-XXX-XXX-XXX	9,797	19,019	16,166
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	259,402	271,372	230,666
	Total Federal Projects	20-XXX-XXX-XXX	627,958	668,387	568,129
Special Revenue Fund Expenses	Total Special Revenue Funds		730,843	773,476	648,911
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,003,621	1,006,982	1,004,081
	Total Debt Service Funds		1,003,621	1,006,982	1,004,081
All Fund Expenses	Total Expenditures/Appropriations		18,121,975	20,083,097	21,402,932
Expenses Net of Transfers	Deduct Transfer: Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	14,698	0	0
	Total Expenditures Net of Transfers		18,107,277	20,083,097	21,402,932

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	61,792	347,156	317,431	17,706
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	125,184	125,309	95,534	95,759
	Legal Reserve	546,780	910,492	588,049	0
	Tuition Reserve	0	200,000	200,000	0
	Current Expense Emergency Reserve	200,000	250,000	250,000	250,000
	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	681,298	735,939	400,429	265,432
	Repayment of Debt	10,912	0	0	0

Advertised Per Pupil Cost Calculations

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	\$13,462	\$14,138	\$14,233	\$15,225	\$15,905
Total Classroom Instruction	\$7,803	\$8,580	\$8,648	\$9,263	\$9,676
Classroom-Salaries and Benefits	\$7,625	\$8,013	\$7,816	\$8,341	\$8,613
Classroom-General Supplies and Textbooks	\$161	\$234	\$198	\$245	\$244
Classroom-Purchased Services	\$18	\$333	\$634	\$677	\$819
Total Support Services	\$2,294	\$2,383	\$2,358	\$2,517	\$2,688
Support Services-Salaries and Benefits	\$1,998	\$2,083	\$1,968	\$2,100	\$2,235
Total Administrative Costs	\$1,993	\$1,800	\$1,704	\$1,819	\$1,792
Administration Salaries and Benefits	\$1,187	\$1,130	\$1,061	\$1,132	\$1,195
Total Operations and Maintenance of Plant	\$1,199	\$1,207	\$1,318	\$1,406	\$1,500
Operations and Maintenance-Salaries and Benefits	\$789	\$763	\$796	\$849	\$945
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$110	\$109	\$127	\$136	\$160
Total Equipment Costs	\$7	\$3	\$24	\$25	\$14
Legal Costs	\$70	\$86	\$62	\$66	\$39
Employee Benefits as a percentage of salaries*	37.40%	36.48%	39.35%	39.35%	41.34%

*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	NJSBAIG - Workers' Comp Insurance through NJ School Boards	0
Municipal/Public Works	MUA Edgewater Park Township - Snow removal, building and grounds equipment, assistance with grounds upkeep	0
Others	BACCEIC - Burlington and Camden County Educational Insurance Consortium	0
Professional Staff Development	Burlington County Inclusion Project - In-district consultation	0
Purchasing	ACES, ESCNJ, Direct Energy, Ed Data	0
Staffing - Other	Delanco Teacher Registry - Substitute Teacher Service	0
Transportation Services, including Fuel	Transportation - ESU, Delanco, Burlington Township, Beverly, Cinnaminson	0
	Edgewater Park Township - Fuel	0

Estimated Tax Rates

Municipality	Category	Amount
Edgewater Park Twp	(A) General Fund School Levy	10,257,448
	(D) Total School Levy	10,467,923
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	591,432,600
	(H) Estimated Equalized Valuation (as of 10/01/18)	529,767,656
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7343
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.7699
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.9362
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.9759

Employee Contract List for District

Name	Category	Measure
John Lestino	Job Title	Psychologist
	Job Title II	None Reported
	Base Annual Salary Amount	\$103,324
	Full-Time Equivalent (FTE)	0.8
	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	149
	Contracted Number of Annual Vacation Days	0
	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	None Reported
	Total Allowances Amount	\$2,000
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout based on per diem rate
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout based on per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Payout based on per diem rate
	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
John Lestino	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
Nancy Lane	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,116
	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	4
	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
Nancy Lane	Total Allowances Amount	\$2,358
	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	Unused days calculated at 1/260 X annual salary capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused days calculated at 1/260 X annual salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days calculated at 1/260 X annual salary
	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	
Roy Rakszawski	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$154,619
	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
Roy Rakszawski	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	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
	Total Allowances Amount	\$2,800
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Unused days calculated at 1/260 X annual salary, capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused days calculated at 1/260 X annual salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days calculated at 1/260 X annual salary
	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
Roy Rakszawski	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