

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,749.0	1,697.0	1,684.0
On Roll Regular Shared-Time	2.0		0.0
On Roll Special Ed Full-Time	292.0	282.0	279.0
On Roll Subtotal	2,043.0	1,979.0	1,963.0
In Private School Placements	24.0	23.0	23.0
Sent to Other Districts Regular	9.0	7.0	7.0
Sent to Other Districts Special Ed	22.0	18.0	16.0
Received	23.0	15.0	15.0
In State Facilities	1.0		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	19,356,049	19,651,946	20,335,186
	Other Local Governmental Units-Unrestricted	10-12XX	0	15,000	10,000
	Total Tuition	10-1300	176,501	250,000	225,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	52,820	170,000	175,000
	Rents and Royalties	10-1910	9,592	10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	347,155	70,000	90,000
	Advertising Fees-School Buses	10-1992	10,642	11,300	11,000
	Total Revenues from Local Sources		19,952,759	20,178,246	20,856,186
General Fund Revenues from State Sources	School Choice Aid	10-3116	122,281	156,995	142,688
	Categorical Transportation Aid	10-3121	124,448	0	0
	Extraordinary Aid	10-3131	339,602	150,000	225,000
	Categorical Special Education Aid	10-3132	1,207,847	0	92,586
	Equalization Aid	10-3176	14,781,988	14,597,332	14,597,332
	Categorical Security Aid	10-3177	272,057	0	0
	PARCC Readiness Aid	10-3181	21,040	0	0
	Per Pupil Growth Aid	10-3182	21,040	0	0
	Professional Learning Community Aid	10-3183	20,390	0	0
	Other State Aids	10-3XXX	41,180	1,746,858	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	18,780	0	0
	Total Revenues from State Sources		16,970,653	16,651,185	15,057,606
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	93,023	56,756	106,153
	Total Revenues from Federal Sources		93,023	56,756	106,153
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	1,496,379	1,973,453	2,590,865
	Withdrawal from Bus Advertising Reserve for Fuel Costs	10-315	0	1,527	0
	Adjustment for Prior Year Encumbrances		0	114,775	0
	Actual Revenues (Over)/Under Expenditures		-2,687,204	0	0
General Fund Revenues	Total Operating Budget		35,825,610	38,975,942	38,610,810

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	29,309	34,136	30,000
	Total Revenues from Local Sources	20-1XXX	29,309	34,136	30,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	412,020	495,680	487,134
	Other Restricted Entitlements	20-32XX	44,768	62,065	62,300
	Total Revenues from State Sources		456,788	557,745	549,434
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	685,763	788,982	662,216
	Title II	20-4451-4455	101,722	136,155	65,876
	Title III	20-4491-4494	18,575	0	0
	Title IV	20-4471-4474	8,555	45,625	40,320
	I.D.E.A. Part B (Handicapped)	20-4420-4429	630,120	566,538	550,700
	Vocational Education	20-4430	0	15,832	13,843
	Other	20-4XXX	898,888	460,596	395,278
	Total Revenues from Federal Sources		2,343,623	2,013,728	1,728,233
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	382,643	328,290	352,402
Special Revenue Fund Revenues	Total Grants and Entitlements		3,212,363	2,933,899	2,660,069
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	11,134	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,626,014	2,736,857	962,570
	Total Revenues from Local Sources		2,626,014	2,736,857	962,570
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	683,919	678,311	672,521
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	76,567	11,134
	Total Local Repayment of Debt		3,321,067	3,491,735	1,646,225
	Actual Revenues (Over)/Under Expenditures		216,158	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,537,225	3,491,735	1,646,225
All Fund Revenues	Total Revenues/Sources		42,575,198	45,401,576	42,917,104
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	382,643	328,290	352,402
	Total Revenues/Sources Net of Transfers		42,192,555	45,073,286	42,564,702

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	9,878,439	10,048,876	9,947,537
	Special Education-Instruction	11-2XX-100-XXX	3,410,015	3,454,337	3,323,929
	Basic Skills/Remedial-Instruction	11-230-100-XXX	320,315	521,485	455,056
	Bilingual Education-Instruction	11-240-100-XXX	281,743	269,108	274,954
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	79,089	94,500	98,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	394,013	410,628	394,504
	Summer School	11-422-XXX-XXX	21,661	23,000	23,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,420,352	2,653,186	2,596,558
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	92,768	103,619	108,865
	Undistributed Expenditures-Health Services	11-000-213-XXX	428,765	428,570	433,504
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	377,021	348,492	364,276
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	393,556	443,356	459,054
	Undistributed Expenditures-Guidance	11-000-218-XXX	723,110	890,006	784,404
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	884,665	923,588	925,418
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	461,632	471,030	481,532
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	114,985	127,237	178,438
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,245	13,370	11,950
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	741,922	693,672	703,825
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,455,627	1,455,314	1,388,061
	Undistributed Expenditures-Central Services	11-000-251-XXX	488,327	536,956	515,887
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	458,783	524,693	553,186
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,910,593	3,153,445	3,064,012
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,358,150	2,653,063	2,711,411
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,732,476	8,016,302	7,908,760
	Total Undistributed Expenditures			21,049,977	23,435,899
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	0	0	225,000
	Increase In Current Expense Emergency Reserve	10-607	0	50,000	0
General Fund Current Expenses	Total General Current Expense		35,435,252	38,307,833	37,931,121

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	229,558	270,449	306,054
	Facilities Acquisition and Construction Services	12-000-400-XXX	130,213	380,380	356,920
	Total Capital Outlay		359,771	650,829	662,974
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	30,587	17,280	16,715
	General Fund Grand Total		35,825,610	38,975,942	38,610,810
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	29,309	34,136	30,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	557,300	580,368	592,031
	Support Services	20-218-200-XXX	237,363	243,602	247,505
	Total Preschool Education Aid	20-218-XXX-XXX	794,663	823,970	839,536
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	3,614	3,944	3,900
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,267	11,066	11,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	20,627	29,210	29,800
	Nonpublic Nursing Services	20-XXX-XXX-XXX	6,984	6,984	6,900
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,488	8,064	8,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	4,788	2,797	2,700
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	839,431	886,035	901,836
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	685,763	788,982	662,216
	Title II	20-XXX-XXX-XXX	101,722	136,155	65,876
	Title III	20-XXX-XXX-XXX	18,575	0	0
	Title IV	20-XXX-XXX-XXX	8,555	45,625	40,320
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	630,120	566,538	550,700
	Vocational Education	20-XXX-XXX-XXX	0	15,832	13,843
	Other	20-XXX-XXX-XXX	898,888	460,596	395,278
	Total Federal Projects	20-XXX-XXX-XXX	2,343,623	2,013,728	1,728,233
Special Revenue Fund Expenses	Total Special Revenue Funds		3,212,363	2,933,899	2,660,069
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,537,225	3,491,735	1,646,225
	Total Debt Service Funds		3,537,225	3,491,735	1,646,225
All Fund Expenses	Total Expenditures/Appropriations		42,575,198	45,401,576	42,917,104

**Advertised Appropriations**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	382,643	328,290	352,402
	Total Expenditures Net of Transfers		42,192,555	45,073,286	42,564,702

**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	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	225,000
	Legal Reserve	3,176,674	4,241,196	2,410,152	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	50,000	50,000
	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	1,040,083	1,101,872	957,936	777,223
	Repayment of Debt	303,859	87,701	11,134	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	\$14,813	\$15,586	\$16,375	\$16,907	\$16,761
Total Classroom Instruction	\$8,796	\$9,101	\$9,510	\$9,780	\$9,643
Classroom-Salaries and Benefits	\$8,080	\$8,427	\$8,779	\$8,996	\$8,813
Classroom-General Supplies and Textbooks	\$317	\$310	\$335	\$385	\$414
Classroom-Purchased Services	\$399	\$365	\$396	\$399	\$417
Total Support Services	\$2,149	\$2,314	\$2,465	\$2,578	\$2,610
Support Services-Salaries and Benefits	\$2,019	\$2,118	\$2,234	\$2,337	\$2,389
Total Administrative Costs	\$1,780	\$1,946	\$2,000	\$2,060	\$2,046
Administration Salaries and Benefits	\$1,417	\$1,523	\$1,597	\$1,634	\$1,613
Total Operations and Maintenance of Plant	\$1,619	\$1,699	\$1,813	\$1,889	\$1,859
Operations and Maintenance-Salaries and Benefits	\$977	\$987	\$1,072	\$1,096	\$1,104
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$269	\$294	\$313	\$321	\$314
Total Equipment Costs	\$117	\$115	\$125	\$137	\$156
Legal Costs	\$62	\$101	\$54	\$56	\$56
Employee Benefits as a percentage of salaries*	31.29%	31.86%	37.14%	36.74%	36.90%

\*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Rowan University advances courses to students at reduced rates	0
Insurance Coverages and Benefits	member of ERIC south JIF	0
Municipal/Public Works	Borough provides trash removal	0
Others	shared sports teams with Clayton BOE	0
	shared building space with Borough of Glassboro.	0
Purchasing	Ed. Data Services Purchasing Coop.	0
	solar PPA	0
	member of various purchasing coops.	0
	ACES member	0
Special Education Services	send/recieve special education students with other LEA's	0
Technology Services	shared fiber with borough	0
Transportation Services, including Fuel	Fuel purchase through Borough of Glassboro	0
	Jointure agreements with other LEA's	0

Estimated Tax Rates

Municipality	Category	Amount
Glassboro Borough	(A) General Fund School Levy	19,993,566
	(D) Total School Levy	21,843,279
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,225,046,520
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,216,448,826
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.6321
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.7831
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.6436
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.7957

Employee Contract List for District

Name	Category	Measure
Danielle Sochor	Job Title	Other
	Job Title II	Chief Academic Officer
	Base Annual Salary Amount	\$143,184
	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	07/01/18
	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	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	\$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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
Danielle Sochor	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. Mark Silverstein	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$164,666
	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	07/01/18
	End Date of Contract	06/30/23
	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	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. Mark Silverstein	Total Allowances Amount	\$7,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$37,166
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	35 days max at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	personal days convert to sick
	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	
Scott Henry	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$136,060
	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
Scott Henry	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	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	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	\$5,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$216
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$13,082
	Contractual Post-Employment Benefit Description of Payout of Sick days	NA must have 10 years district service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 day max at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	personal days convert to sick
	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
Scott Henry	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