

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	130.0	176.0	216.0
On Roll Regular Shared-Time	269.0	295.0	295.0
On Roll Special Ed Full-Time	4.0	5.0	5.0
On Roll Special Ed Shared-Time	173.0	162.0	162.0
On Roll Subtotal	576.0	638.0	678.0
In Post-Secondary Full Time	159.0	178.0	178.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	1,613,641	1,645,914	1,678,832
	Tuition from Local Education Authorities	10-1310	3,445,359	3,608,320	4,093,726
	Other Tuition	10-1320-1340	295,839	310,000	500,000
	Rents and Royalties	10-1910	1,602	0	0
	Sale of Property	10-1930	2,823	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	41,062	320,000	35,000
	Interest Earned on Capital Reserve Funds	10-1XXX	15,585	5,000	12,000
	Total Revenues from Local Sources			5,415,911	5,889,234
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	132,571	158,471	158,471
	Vocational Expansion Stabilization Aid	10-3140	0	0	60,217
	Equalization Aid	10-3176	241,040	241,040	241,040
	Categorical Security Aid	10-3177	17,448	31,411	31,411
	Adjustment Aid	10-3178	535,424	502,361	442,144
	PARCC Readiness Aid	10-3181	2,080	0	0
	Per Pupil Growth Aid	10-3182	2,080	0	0
	Professional Learning Community Aid	10-3183	2,640	0	0
	Aid for Adult and Post-Graduate Programs	10-3191	140,648	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	588	0	0
	Total Revenues from State Sources			1,074,519	933,283
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	884,232	633,142	240,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	320,000	0
	Withdrawal from Maintenance Reserve	10-310	0	26,892	340,000
	Adjustment for Prior Year Encumbrances		0	830,486	0
	Actual Revenues (Over)/Under Expenditures		-1,180,069	0	0
General Fund Revenues	Total Operating Budget		6,194,593	8,633,037	7,832,841
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	80,000	0	0
	Total Revenues from Local Sources	20-1XXX	80,000	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	300,000	300,000
	State Grants Through Intermediate Sources	20-3700	873,204	0	0
	Total Revenues from State Sources		873,204	300,000	300,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,086	0	0
	Title II	20-4451-4455	4,057	0	0
	Vocational Education	20-4430	53,757	50,000	50,000
	Total Revenues from Federal Sources		58,900	50,000	50,000
Special Revenue Fund Revenues	Total Grants and Entitlements		1,012,104	350,000	350,000
All Fund Revenues	Total Revenues/Sources		7,206,697	8,983,037	8,182,841
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,206,697	8,983,037	8,182,841

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	929,456	1,088,316	1,411,700
	Vocational Programs	11-3XX-100-XXX	1,599,831	2,056,739	1,972,984
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,603	47,000	46,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	154,578	178,580	183,015
	Undistributed Expenditures-Health Services	11-000-213-XXX	40,351	93,300	84,860
	Undistributed Expenditures-Guidance	11-000-218-XXX	157,888	162,163	179,385
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	101,004	162,290	187,390
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	98,310	105,765	49,700
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	245	4,000	4,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	307,194	395,431	329,051
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	249,202	346,955	326,151
	Undistributed Expenditures-Central Services	11-000-251-XXX	158,588	235,222	191,129
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	0	62,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,089,952	1,660,458	1,304,120
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	11,965	20,000	12,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	672,967	959,938	925,262
	Total Undistributed Expenditures		3,042,244	4,324,102	3,839,063
	General Fund Current Expenses	Total General Current Expense		5,597,134	7,516,157
Capital Outlay	Equipment	12-XXX-XXX-730	122,303	73,779	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	57,699	478,146	37,934
	Interest Deposit to Capital Reserve	10-604	0	5,000	12,000
	Total Capital Outlay		180,002	556,925	49,934
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	183,037	233,000	197,200
	Vocational Evening-Local-Support Services	13-629-200-XXX	234,420	326,955	315,960
	Total Vocational Evening-Local	13-629-X00-XXX	417,457	559,955	513,160
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	417,457	559,955	513,160
General Fund Expenses and Transfers	General Fund Grand Total		6,194,593	8,633,037	7,832,841
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	80,000	0	0

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Other State Projects	Vocational Education	20-XXX-XXX-XXX	97,223	200,000	200,000
	Other	20-XXX-XXX-XXX	775,981	100,000	100,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	873,204	300,000	300,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,086	0	0
	Title II	20-XXX-XXX-XXX	4,057	0	0
	Vocational Education	20-XXX-XXX-XXX	53,757	50,000	50,000
	Total Federal Projects	20-XXX-XXX-XXX	58,900	50,000	50,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,012,104	350,000	350,000
All Fund Expenses	Total Expenditures/Appropriations		7,206,697	8,983,037	8,182,841
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,206,697	8,983,037	8,182,841

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	2,522,034	2,537,619	2,222,619	2,234,619
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	440,100	440,100	413,208	73,208
	Legal Reserve	1,283,781	534,491	101,349	0
	Tuition Reserve		0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		
Unrestricted	General Operating Budget	349,054	571,675	371,675	233,024
	Repayment of Debt		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	\$14,514	\$15,609	\$12,132	\$12,727	\$11,563
Total Classroom Instruction	\$7,674	\$8,194	\$6,576	\$6,285	\$6,283
Classroom-Salaries and Benefits	\$4,537	\$4,034	\$3,362	\$3,210	\$2,791
Classroom-General Supplies and Textbooks	\$490	\$445	\$392	\$380	\$455
Classroom-Purchased Services	\$2,647	\$3,714	\$2,821	\$2,694	\$3,037
Total Support Services	\$1,998	\$1,938	\$1,736	\$1,658	\$1,509
Support Services-Salaries and Benefits	\$1,478	\$1,459	\$1,269	\$1,212	\$1,218
Total Administrative Costs	\$2,662	\$2,520	\$2,034	\$2,015	\$1,764
Administration Salaries and Benefits	\$1,910	\$1,695	\$1,334	\$1,274	\$1,124
Total Operations and Maintenance of Plant	\$2,232	\$3,112	\$1,879	\$2,857	\$2,110
Operations and Maintenance-Salaries and Benefits	\$199	\$220	\$109	\$104	\$101
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$159	\$74	\$87	\$83	\$75
Total Equipment Costs	\$56	\$342	\$93	\$126	\$0
Legal Costs	\$14	\$23	\$22	\$23	\$17
Employee Benefits as a percentage of salaries*	33.90%	35.66%	39.89%	39.89%	40.91%

*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)
Business Services	Business Administrator Services w/ HCESC	40,000
	Supervisor Services w/HCESC	10,000
Insurance Coverages and Benefits	SAIF Insurance	0
Nursing Services	Nursing Services w/ HCESC and Central	50,000
Purchasing	Co-op Purchasing w/ HCESC, State of NJ and ESCNJ	0
Special Education Services	CST Services with Host District (North Voorhees, DeIVal and HCESC)	10,000
Technology Services	Technology Services w/ DeIVal	25,000
Transportation Services, including Fuel	Contracted Transportation Services	2,500

Employee Contract List for District

Name	Category	Measure
Kimberly Metz	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$175,000
	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	07/02/15
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	21
	Contracted Number of Annual Sick Days	13
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	11
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$11,480
	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	\$50,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to 90 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
	Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
	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
Kimberly Metz	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
School Business Administrator	Job Title	Business Administrator
	Job Title II	Board Secreatry
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	Y
	Shared County	19
	Shared District	2305
	Job Title Other District	Business Administror
	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	100
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
School Business Administrator	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
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
	Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
	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	Shared Business Service Agreement
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported