

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,697.0	1,626.0	1,673.0
On Roll Special Ed Full-Time	282.0	301.0	248.0
On Roll Subtotal	1,979.0	1,927.0	1,921.0
In Private School Placements	23.0	27.0	0.0
Sent to Other Districts Regular	7.0	6.0	0.0
Sent to Other Districts Special Ed	18.0	18.0	15.0
Received	15.0	12.0	0.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	19,651,946	20,335,186	20,839,814
	Other Local Governmental Units-Unrestricted	10-12XX	0	10,000	10,000
	Total Tuition	10-1300	218,600	225,000	202,356
	Transportation Fees from Other Local Education Authorities	10-1420-1440	109,190	175,000	175,000
	Rents and Royalties	10-1910	6,866	10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	321,463	90,000	90,000
	Advertising Fees-School Buses	10-1992	16,293	11,000	11,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	250
	Total Revenues from Local Sources		20,324,358	20,856,186	21,338,420
General Fund Revenues from State Sources	School Choice Aid	10-3116	156,995	142,688	142,868
	Extraordinary Aid	10-3131	324,124	225,000	225,000
	Categorical Special Education Aid	10-3132	0	92,586	92,586
	Equalization Aid	10-3176	14,597,332	14,597,332	14,310,937
	Other State Aids	10-3XXX	1,786,395	1,511,644	0
	Total Revenues from State Sources		16,864,846	16,569,250	14,771,391
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	113,105	106,153	128,797
	Total Revenues from Federal Sources		113,105	106,153	128,797
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,590,865	6,533,348
	Withdrawal from Bus Advertising Reserve for Fuel Costs	10-315	0	1,527	8,147
	Adjustment for Prior Year Encumbrances		0	42,340	0
	Actual Revenues (Over)/Under Expenditures		-888,260	0	0
General Fund Revenues	Total Operating Budget		36,414,049	40,166,321	42,780,103
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	15,377	30,000	0
	Total Revenues from Local Sources	20-1XXX	15,377	30,000	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	392,501
	Preschool Education Aid	20-3218	495,680	487,134	1,329,570
	Other Restricted Entitlements	20-32XX	42,394	62,300	0
	Total Revenues from State Sources		538,074	549,434	1,722,071

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	658,603	662,216	638,113
	Title II	20-4451-4455	58,413	166,055	130,540
	Title III	20-4491-4494	1,589	11,389	9,000
	Title IV	20-4471-4474	17,252	71,315	56,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	613,031	550,700	632,284
	Vocational Education	20-4430	0	13,843	0
	Other	20-4XXX	446,851	405,854	371,917
	Total Revenues from Federal Sources		1,795,739	1,881,372	1,837,854
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	200,030	352,402	296,501
Special Revenue Fund Revenues	Total Grants and Entitlements		2,549,220	2,813,208	3,856,426
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,736,857	962,570	987,234
	Interest on Investments	40-1510	7,985	0	0
	Miscellaneous	40-1XXX	7,985	0	0
	Total Revenues from Local Sources		2,744,842	962,570	987,234
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	678,311	672,521	666,546
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	11,134	0
	Total Local Repayment of Debt		3,423,153	1,646,225	1,653,780
	Actual Revenues (Over)/Under Expenditures		98,747	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,521,900	1,646,225	1,653,780
All Fund Revenues	Total Revenues/Sources		42,485,169	44,625,754	48,290,309
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	200,030	352,402	296,501
	Total Revenues/Sources Net of Transfers		42,285,139	44,273,352	47,993,808

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	9,414,882	10,267,834	11,312,722
	Special Education-Instruction	11-2XX-100-XXX	3,342,285	3,394,995	3,593,094
	Basic Skills/Remedial-Instruction	11-230-100-XXX	332,604	455,056	456,110
	Bilingual Education-Instruction	11-240-100-XXX	285,516	275,454	262,367
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	117,246	98,000	119,253
	School-Sponsored Athletics-Instruction	11-402-100-XXX	377,458	394,891	412,288
	Summer School	11-422-XXX-XXX	19,520	35,150	42,452
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,476,288	2,852,082	3,106,030
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	102,129	132,259	171,766
	Undistributed Expenditures-Health Services	11-000-213-XXX	443,813	433,504	481,498
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	364,404	372,958	375,975
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	378,494	565,912	556,571
	Undistributed Expenditures-Guidance	11-000-218-XXX	825,046	841,745	919,641
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	896,101	926,829	957,774
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	476,696	484,532	589,784
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	110,817	274,078	243,726
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,717	11,950	12,150
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	639,919	703,825	770,862
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,316,018	1,396,688	1,430,082
	Undistributed Expenditures-Central Services	11-000-251-XXX	489,332	506,654	571,300
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	542,326	562,818	763,911
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,004,266	3,099,844	3,280,926
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,700,819	2,839,798	2,785,274
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,253,415	8,243,797	8,866,834
	Total Undistributed Expenditures		22,027,600	24,249,273	25,884,104
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	0	250
	Increase In Bus Advertising Reserve for Fuel Costs	10-610	8,147	0	0
General Fund Current Expenses	Total General Current Expense		35,925,258	39,170,653	42,082,640

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	249,730	371,622	435,470
	Facilities Acquisition and Construction Services	12-000-400-XXX	225,549	607,331	231,612
	Total Capital Outlay		475,279	978,953	667,082
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	13,512	16,715	30,381
	General Fund Grand Total		36,414,049	40,166,321	42,780,103
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	15,377	30,000	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	565,396	592,031	1,280,014
	Support Services	20-218-200-XXX	130,314	247,505	738,558
	Total Preschool Education Aid	20-218-XXX-XXX	695,710	839,536	2,018,572
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	3,133	3,900	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	9,674	11,000	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	20,894	29,800	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	5,587	6,900	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,189	8,000	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	917	2,700	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	738,104	901,836	2,018,572
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	658,603	662,216	638,113
	Title II	20-XXX-XXX-XXX	58,413	166,055	130,540
	Title III	20-XXX-XXX-XXX	1,589	11,389	9,000
	Title IV	20-XXX-XXX-XXX	0	71,315	56,000
	Title VI	20-XXX-XXX-XXX	17,252	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	613,031	550,700	632,284
	Vocational Education	20-XXX-XXX-XXX	0	13,843	0
	Other	20-XXX-XXX-XXX	446,851	405,854	371,917
	Total Federal Projects	20-XXX-XXX-XXX	1,795,739	1,881,372	1,837,854
	Special Revenue Fund Expenses	Total Special Revenue Funds		2,549,220	2,813,208

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,521,900	1,646,225	1,653,780
	Total Debt Service Funds		3,521,900	1,646,225	1,653,780
All Fund Expenses	Total Expenditures/Appropriations		42,485,169	44,625,754	48,290,309
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	200,030	352,402	296,501
	Total Expenditures Net of Transfers		42,285,139	44,273,352	47,993,808

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	4,241,196	5,123,125	2,711,446	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	50,000	50,000	50,250
	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	1,101,872	1,138,785	4,632,529	802,480
	Repayment of Debt	87,701	-11,046	-22,180	-22,180

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,586	\$16,296	\$16,761	\$17,645	\$19,757
Total Classroom Instruction	\$9,101	\$9,409	\$9,643	\$10,149	\$12,541
Classroom-Salaries and Benefits	\$8,427	\$8,715	\$8,813	\$9,316	\$11,519
Classroom-General Supplies and Textbooks	\$310	\$346	\$414	\$380	\$500
Classroom-Purchased Services	\$365	\$348	\$417	\$454	\$522
Total Support Services	\$2,314	\$2,509	\$2,610	\$2,853	\$2,771
Support Services-Salaries and Benefits	\$2,118	\$2,307	\$2,389	\$2,559	\$2,470
Total Administrative Costs	\$1,946	\$1,956	\$2,046	\$2,095	\$2,095
Administration Salaries and Benefits	\$1,523	\$1,552	\$1,613	\$1,650	\$1,547
Total Operations and Maintenance of Plant	\$1,699	\$1,837	\$1,859	\$1,917	\$1,878
Operations and Maintenance-Salaries and Benefits	\$987	\$1,054	\$1,104	\$1,129	\$1,037
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$294	\$321	\$314	\$321	\$314
Total Equipment Costs	\$115	\$130	\$156	\$193	\$227
Legal Costs	\$101	\$53	\$56	\$57	\$64
Employee Benefits as a percentage of salaries*	31.86%	34.43%	36.90%	37.33%	37.90%

*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 2019-20 revised appropriations and the 2020-21 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 partnerships have provided students with courses at reduced rates	0
Municipal/Public Works	Borough provides trash removal, fuel, and shared building space	0
Others	The district shares wrestling and swim team with Clayton Board of Education students	0
Purchasing	District is a member of various purchasing groups including Ed Data Services, ACES, and is currently in a PPA (Power Purchasing Agreement) for solar	0
Special Education Services	Tuition contracts with other LEA's help reduce costs and services offered in district generate revenue	0
Technology Services	The district and the Borough share fiber	0
Transportation Services, including Fuel	Fuel purchased through the Borough of Glassboro	0
	Jointures with other LEA's (Local Education Agencies) help reduce costs	0

Estimated Tax Rates

Municipality	Category	Amount
Glassboro Borough	(A) General Fund School Levy	20,587,500
	(D) Total School Levy	21,562,402
	(B) Estimated Net Taxable Valuation (as of 02/10/20)	1,264,786,366
	(H) Estimated Equalized Valuation (as of 02/10/20)	1,264,786,366
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.6277
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.7048
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.6277
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.7048

Employee Contract List for District

Name	Category	Measure
Dr. Mark Silverstein	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$168,783
	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
	Total Allowances Amount	\$7,500
	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	\$37,721
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	35 day maximum at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days convert to sick days
	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
Dr. Mark Silverstein	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
Jennifer Johnson	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$132,000
	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	08/01/19
	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	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
Jennifer Johnson	Total Allowances Amount	\$11,140
	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	\$5,077
	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	10 day maximum at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days convert to sick 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
	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	