

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	445.0	420.0	401.0
On Roll Special Ed Full-Time	57.0	67.0	69.0
On Roll Subtotal	502.0	487.0	470.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	0.0
Received	3.0		0.0

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	4,628,926	4,721,505	4,815,935
	Total Tuition	10-1300	87,731	14,000	12,000
	Unrestricted Miscellaneous Revenues	10-1XXX	36,966	15,351	15,963
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,180	1,180
	Total Revenues from Local Sources		4,753,623	4,752,036	4,845,078
General Fund Revenues from State Sources	School Choice Aid	10-3116	224,937	241,542	239,085
	Categorical Transportation Aid	10-3121	31,147	31,147	31,147
	Categorical Special Education Aid	10-3132	355,717	355,717	355,717
	Equalization Aid	10-3176	2,536,895	2,663,151	2,833,323
	Categorical Security Aid	10-3177	84,322	84,322	84,322
	Total Revenues from State Sources		3,233,018	3,375,879	3,543,594
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	19,809
	Total Revenues from Federal Sources		0	0	19,809
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	316,043	321,229
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	497,820	749,328
	Adjustment for Prior Year Encumbrances		0	5,863	0
	Actual Revenues (Over)/Under Expenditures		-291,086	0	0
General Fund Revenues	Total Operating Budget		7,695,555	8,947,641	9,479,038
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	101,110	82,064	104,320
	Total Revenues from State Sources		101,110	82,064	104,320
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	147,197	143,972	113,976
	Title II	20-4451-4455	6,348	27,974	15,028
	Title IV	20-4471-4474	6,324	13,676	10,941
	I.D.E.A. Part B (Handicapped)	20-4420-4429	139,241	143,855	111,580
	Total Revenues from Federal Sources		299,110	329,477	251,525
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	41,381	64,035	51,297
Special Revenue Fund Revenues	Total Grants and Entitlements		441,601	475,576	407,142

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	168,555	156,596	153,141
	Total Revenues from Local Sources		168,555	156,596	153,141
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	81,856	72,618	71,016
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	1
	Total Local Repayment of Debt		250,411	229,216	224,158
	Actual Revenues (Over)/Under Expenditures		5,001	0	0
Debt Service Fund Revenues	Total Repayment of Debt		255,412	229,216	224,158
All Fund Revenues	Total Revenues/Sources		8,392,568	9,652,433	10,110,338
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	41,381	64,035	51,297
	Total Revenues/Sources Net of Transfers		8,351,187	9,588,398	10,059,041

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	2,607,586	2,845,175	2,909,347
	Special Education-Instruction	11-2XX-100-XXX	346,319	596,544	719,022
	Basic Skills/Remedial-Instruction	11-230-100-XXX	430,465	196,484	227,841
	Bilingual Education-Instruction	11-240-100-XXX	110,209	129,786	70,979
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	50,836	42,613	54,079
	School-Sponsored Athletics-Instruction	11-402-100-XXX	39,134	43,786	48,864
	Summer School	11-422-XXX-XXX	54,533	52,801	55,296
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	91,278	167,100	199,856
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	32,226	41,529	25,028
	Undistributed Expenditures-Health Services	11-000-213-XXX	94,117	93,790	97,539
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	121,052	136,323	132,374
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	4,708	29,479	49,568
	Undistributed Expenditures-Guidance	11-000-218-XXX	44,701	67,462	66,192
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	255,738	284,171	297,806
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	79,367	60,499	38,235
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	89,063	94,632	105,460
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,164	595	6,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	336,961	342,360	322,325
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	124,646	133,821	127,974
	Undistributed Expenditures-Central Services	11-000-251-XXX	180,126	173,568	179,066
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	95,572	109,659	98,100
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	705,458	791,268	842,543
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	236,615	352,681	342,102
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,339,441	1,549,796	1,518,024
	Total Undistributed Expenditures		3,833,233	4,428,733	4,448,942
General Fund Current Expenses	Total General Current Expense		7,472,315	8,335,922	8,534,370

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	121,171	50,750	148,595
	Facilities Acquisition and Construction Services	12-000-400-XXX	54,145	503,901	755,409
	Interest Deposit to Capital Reserve	10-604	0	1,180	1,180
	Total Capital Outlay		175,316	555,831	905,184
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	47,924	55,888	39,484
	General Fund Grand Total		7,695,555	8,947,641	9,479,038
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	118,826	123,631	127,618
	Support Services	20-218-200-XXX	23,665	22,468	27,999
	Total Preschool Education Aid	20-218-XXX-XXX	142,491	146,099	155,617
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	142,491	146,099	155,617
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	147,197	143,972	113,976
	Title II	20-XXX-XXX-XXX	6,348	27,974	15,028
	Title IV	20-XXX-XXX-XXX	6,324	13,676	10,941
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	139,241	143,855	111,580
	Total Federal Projects	20-XXX-XXX-XXX	299,110	329,477	251,525
Special Revenue Fund Expenses	Total Special Revenue Funds		441,601	475,576	407,142
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	255,412	229,216	224,158
	Total Debt Service Funds		255,412	229,216	224,158
All Fund Expenses	Total Expenditures/Appropriations		8,392,568	9,652,433	10,110,338
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	41,381	64,035	51,297
	Total Expenditures Net of Transfers		8,351,187	9,588,398	10,059,041

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	998,662	1,259,054	762,414	14,266
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	591,082	637,272	321,229	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	264,378	250,000	250,000	250,000
	Repayment of Debt	5,004	3	1	0

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	\$14,084	\$14,903	\$15,785	\$16,251	\$17,264
Total Classroom Instruction	\$8,991	\$9,422	\$10,136	\$10,242	\$10,976
Classroom-Salaries and Benefits	\$8,087	\$8,494	\$8,733	\$8,911	\$9,184
Classroom-General Supplies and Textbooks	\$216	\$238	\$543	\$477	\$389
Classroom-Purchased Services	\$687	\$689	\$861	\$854	\$1,403
Total Support Services	\$1,868	\$1,962	\$2,033	\$2,220	\$2,274
Support Services-Salaries and Benefits	\$1,594	\$1,617	\$1,577	\$1,699	\$1,647
Total Administrative Costs	\$1,667	\$1,846	\$1,838	\$1,953	\$1,953
Administration Salaries and Benefits	\$1,227	\$1,396	\$1,456	\$1,498	\$1,558
Total Operations and Maintenance of Plant	\$1,326	\$1,451	\$1,576	\$1,628	\$1,805
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$34
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$231	\$221	\$202	\$208	\$256
Total Equipment Costs	\$250	\$249	\$90	\$104	\$317
Legal Costs	\$31	\$50	\$34	\$56	\$31
Employee Benefits as a percentage of salaries*	30.31%	30.94%	35.31%	35.30%	34.69%

*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)
Custodial and Maintenance Services	Contracted with the Borough of Somerdale to provide custodial and maintenance services to the District	0
Others	Contracted with the Borough of Somerdale to provide trash pick up in exchange for technology services	0
Technology Services	Shared Service with Commercial School District for IT employee	37,500

Estimated Tax Rates

Municipality	Category	Amount
Somerdale	(A) General Fund School Levy	4,768,720
	(D) Total School Levy	4,923,589
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	333,809,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	371,601,135
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4286
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4750
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2833
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3250

Employee Contract List for District

Name	Category	Measure
Gregory Cesare	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Social Worker
	Base Annual Salary Amount	\$86,081
	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)?	Y
	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	18
	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	\$11,123
	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	\$20,960
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum 18 days if not utilized
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a; personal days convert to sick if not utilized
	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
Gregory Cesare	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
Mark Pease	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$138,640
	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	07/02/18
	End Date of Contract	06/30/21
	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
Mark Pease	Total Allowances Amount	\$3,550
	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	\$25,665
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum payout only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum 20 days if not utilized
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a; personal days convert to sick if not utilized
	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	
Melissa Engelhardt	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$100,215
	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
Melissa Engelhardt	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	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	None Reported
	Total Allowances Amount	\$1,182
	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	\$20,782
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum 15 days if not utilized
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a; personal days convert to sick if not utilized
	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
Melissa Engelhardt	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
Robert Ford	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$91,709
	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)?	Y
	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	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	None Reported
	Total Allowances Amount	\$17,707
	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	\$20,291
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum upon retirement

Employee Contract List for District

Name	Category	Measure
Robert Ford	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum 15 days if not utilized
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a; personal days convert to sick if not utilized
	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