

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	439.0	390.0	383.0
On Roll Special Ed Full-Time	64.0	65.0	68.0
On Roll Subtotal	503.0	455.0	451.0
In Private School Placements		2.0	2.0
Sent to Other Districts Special Ed	1.0		0.0
Received	2.0	2.0	1.0
In State Facilities	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,310,214	4,484,804	4,628,926
Total Tuition	10-1300	55,062	20,000	14,000
Unrestricted Miscellaneous Revenues	10-1XXX	26,708	9,700	14,171
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1,080
Subtotal - Revenues From Local Sources		4,391,984	4,514,504	4,658,177
Revenues from State Sources:				
School Choice Aid	10-3116	245,295	245,295	224,937
Categorical Transportation Aid	10-3121	5,588	5,588	31,147
Extraordinary Aid	10-3131	14,378	0	0
Categorical Special Education Aid	10-3132	257,488	257,488	355,717
Equalization Aid	10-3176	2,449,846	2,535,797	2,536,895
Categorical Security Aid	10-3177	28,521	28,521	84,322
Adjustment Aid	10-3178	54,510	54,510	0
Under Adequacy Aid	10-3180	36,799	36,799	0
Parcc Readiness Aid	10-3181	5,540	5,540	0
Per Pupil Growth Aid	10-3182	5,540	5,540	0
Professional Learning Community Aid	10-3183	4,930	4,930	0
Other State Aids	10-3XXX	1,005	0	0
Subtotal - Revenues From State Sources		3,109,440	3,180,008	3,233,018
Budgeted Fund Balance - Operating Budget	10-303	0	230,002	289,417
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	112,800	119,165
Actual Revenues (Over)/Under Expenditures		-354,523	0	0
Total Operating Budget		7,146,901	8,037,314	8,299,777
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	4,921	0
Preschool Education Aid	20-3218	129,493	79,688	101,110
Total Revenues From State Sources		129,493	84,609	101,110
Revenues from Federal Sources:				
Title I	20-4411-4416	140,235	142,342	111,930
Title II	20-4451-4455	10,582	18,478	14,782
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	145,160	140,780	126,280
Total Revenues From Federal Sources		295,977	311,600	260,992
Transfers From Operating Budget-Prek	20-5200	1,890	46,530	41,381
Total Grants And Entitlements		427,360	442,739	403,483
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	198,104	191,038	168,555
Total Revenues From Local Sources		198,104	191,038	168,555
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	93,434	90,101	81,856
Budgeted Fund Balance	40-303	0	0	5,002
Total Local Repayment Of Debt		291,538	281,139	255,413
Total Repayment Of Debt		291,538	281,139	255,413
Total Revenues/Sources		7,865,799	8,761,192	8,958,673
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	1,890	46,530	41,381
Total Revenues/Sources Net of Transfers		7,863,909	8,714,662	8,917,292

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,261,287	2,523,848	2,671,673
Special Education - Instruction	11-2XX-100-XXX	363,876	380,442	547,891
Basic Skills/Remedial - Instruction	11-230-100-XXX	375,861	433,703	423,419
Bilingual Education - Instruction	11-240-100-XXX	133,928	142,271	123,290
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	55,032	68,944	70,992
School-Sponsored Athletics - Instruction	11-402-100-XXX	37,092	38,070	43,579
Summer School	11-422-XXX-XXX	56,071	75,746	77,481
Other Alternative Education Program	11-425-XXX-XXX	0	25,704	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	195,420	244,722	125,400
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	34,405	35,813	34,622
Undist. Expenditures - Health Services	11-000-213-XXX	86,963	90,559	93,068
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	119,194	125,397	135,220
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,459	9,600	13,100
Undist. Expenditures - Guidance	11-000-218-XXX	25,107	28,314	60,512
Undist. Expenditures - Child Study Teams	11-000-219-XXX	217,101	225,621	264,756
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	82,400	85,940	121,921
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	99,324	104,522	94,880
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	25,877	51,651	18,014
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	322,494	352,417	352,189
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	73,710	77,730	78,104
Undist. Expend. - Central Services	11-000-251-XXX	162,775	168,398	176,321
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	110,201	129,509	97,766
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	718,674	744,926	772,122
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	85,199	149,297	181,374
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,253,739	1,493,805	1,527,735
Total Undistributed Expenditures		3,614,042	4,118,221	4,147,104

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		6,897,189	7,806,949	8,105,429
Capital Expenditures:				
Equipment	12-XXX-XXX-730	218,335	119,795	79,877
Facilities Acquisition And Const. Serv.	12-000-400-XXX	6,081	68,327	54,146
Interest Deposit To Capital Reserve	10-604	0	0	1,080
Total Capital Outlay		224,416	188,122	135,103
Transfer Of Funds To Charter Schools	10-000-100-56X	25,296	42,243	59,245
General Fund Grand Total		7,146,901	8,037,314	8,299,777
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	107,644	110,999	122,141
Support Services	20-218-200-XXX	23,739	20,140	20,350
Total Preschool Education Aid	20-218-XXX-XXX	131,383	131,139	142,491
Total State Projects	20-XXX-XXX-XXX	131,383	131,139	142,491
Federal Projects:				
Title I	20-XXX-XXX-XXX	140,235	142,342	111,930
Title II	20-XXX-XXX-XXX	10,582	18,478	14,782
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	145,160	140,780	126,280
Total Federal Projects	20-XXX-XXX-XXX	295,977	311,600	260,992
Total Special Revenue Funds		427,360	442,739	403,483
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	291,538	281,139	255,413
Total Debt Service Funds		291,538	281,139	255,413
Total Expenditures/Appropriations		7,865,799	8,761,192	8,958,673
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	1,890	46,530	41,381
Total Expenditures Net of Transfers		7,863,909	8,714,662	8,917,292

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	250,000	264,378	264,378	250,000
Unrestricted	Repayment of Debt	0	5,002	5,002	0
Restricted for General Operating Budget	Capital Reserve	408,782	604,487	491,687	373,602
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	360,601	505,041	275,039	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	5,002	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,944	\$13,661	\$14,203	\$16,587	\$17,712
Total Classroom Instruction	\$7,915	\$8,463	\$8,904	\$10,388	\$11,235
Classroom-Salaries and Benefits	\$7,050	\$7,753	\$7,901	\$9,167	\$9,738
Classroom-General Supplies and Textbooks	\$322	\$196	\$221	\$278	\$357
Classroom-Purchased Services	\$543	\$514	\$783	\$943	\$1,140
Total Support Services	\$1,854	\$1,885	\$1,987	\$2,286	\$2,479
Support Services-Salaries and Benefits	\$1,563	\$1,559	\$1,623	\$1,867	\$1,862
Total Administrative Costs	\$1,581	\$1,640	\$1,684	\$1,980	\$1,961
Administration Salaries and Benefits	\$1,130	\$1,193	\$1,199	\$1,413	\$1,478
Total Operations and Maintenance of Plant	\$1,427	\$1,455	\$1,383	\$1,648	\$1,731
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$167	\$219	\$245	\$285	\$306
Total Equipment Costs	\$483	\$442	\$0	\$265	\$179
Legal Costs	\$56	\$41	\$41	\$48	\$48
Employee Benefits as a percentage of salaries*	33.44%	31.34%	35.75%	35.44%	34.80%

\*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 2017-18 revised appropriations and the 2018-19 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 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 snow removal and trash pick up in exchange for technology services	0
Municipal/Public Works	Contracted with the Borough of Somerdale to utilize joint purchasing for drainage and paving project	0



ID=Somerdale

Category	Amount
(A) General Fund School Levy	4,556,865
(D) Total School Levy	4,736,662
(B) Estimated Net Taxable Valuation (as of 10/01/17)	330,140,900
(H) Estimated Equalized Valuation (as of 10/01/17)	345,832,460
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3803
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4347
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3177
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3696

Name=Cleve Bryan

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$152,794
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
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
Total Allowances Amount	\$960
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	per diem, no sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem, no vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	per diem, no personal day payout
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

Name=Cleve Bryan

Category	Measure
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

Name=Kyle Borkowski

Category	Measure
Job Title	Teacher
Job Title II	IT
Base Annual Salary Amount	\$89,630
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	07/01/17
End Date of Contract	06/30/18
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$2,100
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,822
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,175
Contractual Post-Employment Benefit Description of Payout of Sick days	# sick days at per diem rate; not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	# vaca days at per diem rate (max 15 days)
Contractual Post-Employment Benefit Description of Payout of Personal days	use or lose - no payout
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

Name=Kyle Borkowski

Category	Measure
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

Name=Melissa Engelhardt

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$94,500
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	07/01/17
End Date of Contract	06/30/18
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	\$1,125
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	\$20,445
Contractual Post-Employment Benefit Description of Payout of Sick days	# sick days at per diem rate; not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	# vaca days at per diem rate (max 15 days)
Contractual Post-Employment Benefit Description of Payout of Personal days	use or lose - no payout
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

Name=Melissa Engelhardt

Category	Measure
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

Name=Robert Ford

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$86,445
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	07/01/17
End Date of Contract	06/30/18
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	\$1,805
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	\$19,980
Contractual Post-Employment Benefit Description of Payout of Sick days	# sick days at per diem rate; not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	# vaca days at per diem rate (max 15 days)
Contractual Post-Employment Benefit Description of Payout of Personal days	use or lose - no payout
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



Name=Robert Ford

Category	Measure
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