

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	420.0	394.0	384.0
On Roll Special Ed Full-Time	67.0	65.0	67.0
On Roll Subtotal	487.0	459.0	451.0
Sent to Other Districts Regular	1.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	3.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,721,505	4,815,935	4,912,254
	Total Tuition	10-1300	84,458	12,000	12,000
	Unrestricted Miscellaneous Revenues	10-1XXX	58,826	15,963	0
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,180	1,200
	Total Revenues from Local Sources		4,864,789	4,845,078	4,925,454
General Fund Revenues from State Sources	School Choice Aid	10-3116	241,542	239,085	237,789
	Categorical Transportation Aid	10-3121	31,147	31,147	31,147
	Extraordinary Aid	10-3131	1,340	0	0
	Categorical Special Education Aid	10-3132	355,717	355,717	355,717
	Equalization Aid	10-3176	2,663,151	2,833,323	3,042,061
	Categorical Security Aid	10-3177	84,322	84,322	84,322
	Total Revenues from State Sources		3,377,219	3,543,594	3,751,036
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	19,809	20,915
	Total Revenues from Federal Sources		0	19,809	20,915
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	321,229	532,871
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	749,328	320,218
	Actual Revenues (Over)/Under Expenditures		-272,271	0	0
General Fund Revenues	Total Operating Budget		7,969,737	9,479,038	9,550,494
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	64,035
	Preschool Education Aid	20-3218	74,371	104,320	53,040
	Total Revenues from State Sources		74,371	104,320	117,075
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	121,394	113,976	117,626
	Title II	20-4451-4455	18,123	15,028	15,028
	Title IV	20-4471-4474	5,233	10,941	10,941
	I.D.E.A. Part B (Handicapped)	20-4420-4429	126,881	111,580	111,580
	CARES Act Education Stabilization Fund	20-4530	4,750	0	0
	Total Revenues from Federal Sources		276,381	251,525	255,175

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	51,297	42,870
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	64,035	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		414,787	407,142	415,120
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	156,596	153,141	153,733
	Total Revenues from Local Sources		156,596	153,141	153,733
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	72,618	71,016	71,290
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		229,214	224,158	225,023
	Actual Revenues (Over)/Under Expenditures		2	0	0
Debt Service Fund Revenues	Total Repayment of Debt		229,216	224,158	225,023
All Fund Revenues	Total Revenues/Sources		8,613,740	10,110,338	10,190,637
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	51,297	42,870
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	64,035	0	0
	Total Revenues/Sources Net of Transfers		8,549,705	10,059,041	10,147,767

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,691,573	2,909,347	2,942,737
	Special Education-Instruction	11-2XX-100-XXX	554,319	719,022	791,511
	Basic Skills/Remedial-Instruction	11-230-100-XXX	158,406	227,841	344,640
	Bilingual Education-Instruction	11-240-100-XXX	63,517	70,979	67,427
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,661	54,079	54,079
	School-Sponsored Athletics-Instruction	11-402-100-XXX	27,992	48,864	45,520
	Summer School	11-422-XXX-XXX	39,666	55,296	51,760
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	98,912	199,856	276,509
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	40,528	25,028	32,950
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,318	97,539	98,040
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	109,281	132,374	132,929
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	16,247	49,568	41,700
	Undistributed Expenditures-Guidance	11-000-218-XXX	67,018	66,192	63,682
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	253,366	297,806	298,248
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	58,748	38,235	154,724
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	98,768	105,460	106,881
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	820	6,750	18,781
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	321,823	322,325	329,585
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	132,435	127,974	109,619
	Undistributed Expenditures-Central Services	11-000-251-XXX	169,328	179,066	175,047
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	101,280	98,100	89,270
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	661,633	842,543	783,062
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	175,023	342,102	347,579
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,445,921	1,518,024	1,601,591
	Total Undistributed Expenditures		3,840,449	4,448,942	4,660,197
General Fund Current Expenses	Total General Current Expense		7,403,583	8,534,370	8,957,871

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	57,923	148,595	185,342
	Facilities Acquisition and Construction Services	12-000-400-XXX	502,900	755,409	406,081
	Interest Deposit to Capital Reserve	10-604	0	1,180	1,200
	Total Capital Outlay		560,823	905,184	592,623
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	5,331	39,484	0
	General Fund Grand Total		7,969,737	9,479,038	9,550,494
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	95,779	127,618	159,945
	Support Services	20-218-200-XXX	42,627	27,999	0
	Total Preschool Education Aid	20-218-XXX-XXX	138,406	155,617	159,945
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	138,406	155,617	159,945
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	121,394	113,976	117,626
	Title II	20-XXX-XXX-XXX	18,123	15,028	15,028
	Title IV	20-XXX-XXX-XXX	5,233	10,941	10,941
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	126,881	111,580	111,580
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	4,750	0	0
	Total Federal Projects	20-XXX-XXX-XXX	276,381	251,525	255,175
Special Revenue Fund Expenses	Total Special Revenue Funds		414,787	407,142	415,120
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	229,216	224,158	225,023
	Total Debt Service Funds		229,216	224,158	225,023
All Fund Expenses	Total Expenditures/Appropriations		8,613,740	10,110,338	10,190,637
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	51,297	42,870
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	64,035	0	0
	Total Expenditures Net of Transfers		8,549,705	10,059,041	10,147,767

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,259,054	1,267,395	519,247	200,229
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	637,272	839,140	517,911	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	250,000	264,960	264,960	250,000
	Repayment of Debt	3	1	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,903	\$14,981	\$17,264	\$17,640	\$18,738
Total Classroom Instruction	\$9,422	\$9,497	\$10,976	\$11,215	\$12,040
Classroom-Salaries and Benefits	\$8,494	\$8,537	\$9,184	\$9,384	\$9,519
Classroom-General Supplies and Textbooks	\$238	\$299	\$389	\$398	\$449
Classroom-Purchased Services	\$689	\$661	\$1,403	\$1,433	\$2,072
Total Support Services	\$1,962	\$2,074	\$2,274	\$2,323	\$2,705
Support Services-Salaries and Benefits	\$1,617	\$1,625	\$1,647	\$1,683	\$2,107
Total Administrative Costs	\$1,846	\$1,891	\$1,953	\$1,995	\$1,986
Administration Salaries and Benefits	\$1,396	\$1,503	\$1,558	\$1,592	\$1,612
Total Operations and Maintenance of Plant	\$1,451	\$1,376	\$1,805	\$1,844	\$1,746
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$34	\$34	\$35
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$221	\$143	\$256	\$262	\$261
Total Equipment Costs	\$249	\$120	\$317	\$324	\$411
Legal Costs	\$50	\$52	\$31	\$31	\$32
Employee Benefits as a percentage of salaries*	30.94%	34.30%	34.69%	34.69%	35.97%

*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 2020-21 revised appropriations and the 2021-22 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
150	Various School Districts	12,000	Tuition for out of district students.
190	Lindenwold	12,000	School Choice
755	State of New Jersey	53,040	Preschool Education Aid
75600	Library furniture and shelving	42,890	library furniture and shelving
84200	Student Activities	99,599	Salaries/Services/Supplies/Activities

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
Staffing - Other	Contracted with the Haddon Heights District to provide ESL instruction for students	0

Estimated Tax Rates

Municipality	Category	Amount
Somerdale	(A) General Fund School Levy	4,864,094
	(D) Total School Levy	5,017,531
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	337,054,000
	(H) Estimated Equalized Valuation (as of 10/01/20)	391,650,012
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4431
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4886
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2419
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2811

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	\$88,663
	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	06/30/22
	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	\$9,945
	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	\$21,353
	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	\$25,958
	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	\$103,226
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$20,493
	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	\$94,460
	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	06/30/22
	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	\$20,640
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