

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,832.0	1,749.0	1,786.0
On Roll Regular Shared-Time	1.0	2.0	0.0
On Roll Special Ed Full-Time	293.0	292.0	257.0
On Roll Subtotal	2,126.0	2,043.0	2,043.0
In Private School Placements	24.0	24.0	25.0
Sent to Other Districts Regular	10.0	9.0	7.0
Sent to Other Districts Special Ed	28.0	22.0	21.0
Received	8.0	23.0	12.0
In State Facilities	1.0	1.0	1.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	18,708,636	19,356,049	19,651,946
Other Local Governmental Units - Unrestricted	10-12XX	0	15,000	15,000
Total Tuition	10-1300	338,838	227,808	250,000
Transportation Fees From Other LEAs	10-1420-1440	247,829	150,000	170,000
Rents And Royalties	10-1910	10,638	10,000	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	82,547	70,000	70,000
Advertising Fees - School Buses	10-1992	9,093	11,300	11,300
Other Restricted Miscellaneous Revenues	10-1XXX	11,630	0	0
Subtotal - Revenues From Local Sources		19,409,211	19,840,157	20,178,246
Revenues from State Sources:				
School Choice Aid	10-3116	122,281	122,281	156,995
Categorical Transportation Aid	10-3121	124,448	124,448	162,938
Extraordinary Aid	10-3131	235,568	150,000	150,000
Categorical Special Education Aid	10-3132	1,191,065	1,191,065	1,207,847
Equalization Aid	10-3176	14,781,988	14,781,988	14,781,988
Categorical Security Aid	10-3177	272,057	272,057	272,057
Parcc Readiness Aid	10-3181	21,040	21,040	0
Per Pupil Growth Aid	10-3182	21,040	21,040	0
Professional Learning Community Aid	10-3183	20,390	20,390	0
Other State Aids	10-3XXX	25,926	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	0	10,515	0
Subtotal - Revenues From State Sources		16,815,803	16,714,824	16,731,825
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	91,435	57,642	56,756
ARRA/SEMI Revenue	10-4210	6,574	0	0
Subtotal - Revenues From Federal Sources		98,009	57,642	56,756

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Budgeted Fund Balance - Operating Budget	10-303	1,726,611	1,496,379	1,973,453
Withdrawal From Bus Advertising Reserve For Fuel Costs	10-315	0	0	1,527
Adjustment For Prior Year Encumbrances		0	50,836	0
Actual Revenues (Over)/Under Expenditures		-2,034,405	0	0
Total Operating Budget		36,015,229	38,159,838	38,941,807
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	29,112	40,715	34,136
Total Revenues From Local Sources	20-1XXX	29,112	40,715	34,136
Revenues from State Sources:				
Preschool Education Aid	20-3218	495,950	412,020	495,680
Other Restricted Entitlements	20-32XX	46,457	62,065	62,065
Total Revenues From State Sources		542,407	474,085	557,745
Revenues from Federal Sources:				
Title I	20-4411-4416	803,449	738,949	657,236
Title II	20-4451-4455	189,339	164,681	61,798
Title III	20-4491-4494	16,520	17,644	17,644
Title IV	20-4471-4474	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	645,636	629,487	566,538
Vocational Education	20-4430	15,841	13,646	13,576
Other	20-4XXX	43,336	817,958	460,596
Total Revenues From Federal Sources		1,714,121	2,392,365	1,787,388
Transfers From Operating Budget-Prek	20-5200	257,168	393,846	328,290
Total Grants And Entitlements		2,542,808	3,301,011	2,707,559
Repayment of Debt:				
Transfers From Other Funds	40-5200	37,425	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,589,494	2,626,014	2,736,857
Total Revenues From Local Sources		2,589,494	2,626,014	2,736,857
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	950,498	683,919	678,311
Budgeted Fund Balance	40-303	0	227,292	76,567
Total Local Repayment Of Debt		3,577,417	3,537,225	3,491,735
Actual Revenues (Over)/Under Expenditures		-76,567	0	0
Total Repayment Of Debt		3,500,850	3,537,225	3,491,735
Total Revenues/Sources		42,058,887	44,998,074	45,141,101
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	257,168	393,846	328,290
Total Revenues/Sources Net of Transfers		41,801,719	44,604,228	44,812,811

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,746,801	10,126,508	10,056,597
Special Education - Instruction	11-2XX-100-XXX	3,618,383	3,569,982	3,454,337
Basic Skills/Remedial - Instruction	11-230-100-XXX	467,523	626,497	521,485
Bilingual Education - Instruction	11-240-100-XXX	270,946	260,633	269,108
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	81,618	90,250	94,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	378,387	391,922	414,403
Summer School	11-422-XXX-XXX	30,232	22,000	23,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,534,071	2,846,771	2,661,221
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	91,608	101,404	103,619
Undist. Expenditures - Health Services	11-000-213-XXX	410,599	419,150	426,690
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	411,595	367,436	348,492
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	277,791	426,650	443,356
Undist. Expenditures - Guidance	11-000-218-XXX	735,718	756,797	830,633
Undist. Expenditures - Child Study Teams	11-000-219-XXX	880,730	926,650	923,583
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	471,307	414,864	471,030
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	105,058	123,129	131,428
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,003	13,800	13,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	671,553	762,479	692,804
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,367,829	1,487,655	1,462,451
Undist. Expend. - Central Services	11-000-251-XXX	543,909	545,862	536,956
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	443,505	521,798	515,628
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,909,254	3,081,008	3,110,458
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,406,552	2,531,378	2,672,088
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,675,954	7,307,234	8,119,146
Total Undistributed Expenditures		20,945,036	22,634,065	23,462,833
Increase In Current Expense Emergency Reserve	10-607	0	0	50,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Increase In Bus Advertising Reserve For Fuel Costs	10-610	1,527	0	0
Total General Current Expense		35,540,453	37,721,857	38,346,263
Capital Expenditures:				
Equipment	12-XXX-XXX-730	245,984	260,666	256,344
Facilities Acquisition And Const. Serv.	12-000-400-XXX	121,920	131,920	321,920
Total Capital Outlay		367,904	392,586	578,264
Transfer Of Funds To Charter Schools	10-000-100-56X	106,872	45,395	17,280
General Fund Grand Total		36,015,229	38,159,838	38,941,807
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	29,112	40,715	34,136
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	550,724	569,094	580,368
Support Services	20-218-200-XXX	202,394	236,772	243,602
Total Preschool Education Aid	20-218-XXX-XXX	753,118	805,866	823,970
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,894	3,944	3,944
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	7,901	11,066	11,066
Nonpublic Handicapped Services	20-XXX-XXX-XXX	21,212	29,210	29,210
Nonpublic Nursing Services	20-XXX-XXX-XXX	7,740	6,984	6,984
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,235	8,064	8,064
Nonpublic Security Aid	20-XXX-XXX-XXX	2,475	2,797	2,797
Total Other State Projects		46,457	62,065	62,065
Total State Projects	20-XXX-XXX-XXX	799,575	867,931	886,035
Federal Projects:				
Title I	20-XXX-XXX-XXX	803,449	738,949	657,236
Title II	20-XXX-XXX-XXX	189,339	164,681	61,798
Title III	20-XXX-XXX-XXX	16,520	17,644	17,644
Title IV	20-XXX-XXX-XXX	0	10,000	10,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	645,636	629,487	566,538
Vocational Education	20-XXX-XXX-XXX	15,841	13,646	13,576
Other	20-XXX-XXX-XXX	43,336	817,958	460,596
Total Federal Projects	20-XXX-XXX-XXX	1,714,121	2,392,365	1,787,388
Total Special Revenue Funds		2,542,808	3,301,011	2,707,559
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,500,850	3,537,225	3,491,735
Total Debt Service Funds		3,500,850	3,537,225	3,491,735
Total Expenditures/Appropriations		42,058,887	44,998,074	45,141,101
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	257,168	393,846	328,290
Total Expenditures Net of Transfers		41,801,719	44,604,228	44,812,811

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	954,076	1,040,083	906,116	762,180
Unrestricted	Repayment of Debt	227,292	303,859	76,567	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
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	2,960,517	3,176,674	1,831,044	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	50,000
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	0	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	\$14,449	\$14,813	\$14,932	\$16,048	\$16,375
Total Classroom Instruction	\$8,719	\$8,796	\$8,868	\$9,435	\$9,510
Classroom-Salaries and Benefits	\$8,099	\$8,080	\$8,213	\$8,724	\$8,779
Classroom-General Supplies and Textbooks	\$251	\$317	\$292	\$329	\$335
Classroom-Purchased Services	\$369	\$399	\$364	\$383	\$396
Total Support Services	\$1,903	\$2,149	\$2,166	\$2,314	\$2,465
Support Services-Salaries and Benefits	\$1,775	\$2,019	\$1,969	\$2,088	\$2,234
Total Administrative Costs	\$1,762	\$1,780	\$1,798	\$2,004	\$2,000
Administration Salaries and Benefits	\$1,471	\$1,417	\$1,431	\$1,505	\$1,597
Total Operations and Maintenance of Plant	\$1,584	\$1,619	\$1,601	\$1,769	\$1,813
Operations and Maintenance-Salaries and Benefits	\$975	\$977	\$970	\$1,031	\$1,072
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$264	\$269	\$275	\$292	\$313
Total Equipment Costs	\$129	\$117	\$112	\$128	\$125
Legal Costs	\$51	\$62	\$53	\$95	\$54
Employee Benefits as a percentage of salaries*	32.55%	31.29%	34.34%	33.63%	37.14%

*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)
Special Education Services	send/receive special education students with other LEA's	0
Others	Shared sports teams with Clayton BOE	0
Others	Shared building space with Borough of Glassboro	0
Transportation Services, including Fuel	Purchase fuel from borough	0
Transportation Services, including Fuel	Jointure agreements with various LEA's	0
Purchasing	participate in Ed. Data Services purchasing coop	0
Purchasing	Solar PPA program	0
Purchasing	member of various purchasing groups/coops.	0
Purchasing	ACES electric and natural gas purchasing coop.	0
Municipal/Public Works	Borough provides trash removal	0
Curriculum Services	Rowan University advanced courses for students at reduced rates	0
Technology Services	Shared fiber ring/internet service	0
Insurance Coverages and Benefits	EIRC South Jiff for insurance coverage	0

ID=Glassboro Borough

Category	Amount
(A) General Fund School Levy	19,503,997
(D) Total School Levy	22,188,433
(B) Estimated Net Taxable Valuation (as of 03/01/18)	1,225,046,520
(H) Estimated Equalized Valuation (as of 10/01/17)	1,166,972,154
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5921
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8112
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6713
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9014

Name=Danielle Sochor

Category	Measure
Job Title	Other
Job Title II	Chief Academic Officer
Base Annual Salary Amount	\$139,420
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	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
Total Allowances Amount	\$6,800
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$216
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$13,405
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible, need 15 years district service
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days max x per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days convert to sick
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=Danielle Sochor

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=Dr. Mark Silverstein

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$160,650
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	07/01/14
End Date of Contract	06/30/19
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	\$6,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$36,627
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	35 days max x per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days convert to sick
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=Dr. Mark Silverstein

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=Scott Henry

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$132,483
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	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
Total Allowances Amount	\$6,800
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$216
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$12,733
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible, 15 years district service required
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days max x per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	personal convert to sick
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=Scott Henry

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