

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,626.0	1,518.0	1,746.0
On Roll Special Ed Full-Time	301.0	297.0	297.0
On Roll Subtotal	1,927.0	1,815.0	2,043.0
In Private School Placements	27.0	22.0	0.0
Sent to Other Districts Regular	6.0	7.0	4.0
Sent to Other Districts Special Ed	18.0	19.0	19.0
Received	12.0	9.0	4.0
In State Facilities	1.0		0.0

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		20,839,814	21,256,610
	Other Local Governmental Units-Unrestricted	10-12XX		10,000	0
	Total Tuition	10-1300		202,356	200,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440		175,000	150,000
	Rents and Royalties	10-1910		10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX		90,000	95,000
	Advertising Fees-School Buses	10-1992		11,000	10,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX		250	0
	Total Revenues from Local Sources			21,338,420	21,721,610
General Fund Revenues from State Sources	School Choice Aid	10-3116		142,868	150,807
	Extraordinary Aid	10-3131		363,246	225,000
	Categorical Special Education Aid	10-3132		92,586	92,586
	Equalization Aid	10-3176		14,310,937	14,184,559
	Total Revenues from State Sources			14,909,637	14,652,952
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200		128,797	77,862
	Total Revenues from Federal Sources			128,797	77,862
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303		6,533,348	1,496,853
	Withdrawal from Current Expense Emergency Reserve	10-312		0	50,000
	Withdrawal from Bus Advertising Reserve for Fuel Costs	10-315		0	8,147
	Adjustment for Prior Year Encumbrances			45,392	0
General Fund Revenues	Total Operating Budget			42,955,594	38,007,424
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX		12,895	0
	Total Revenues from Local Sources	20-1XXX		12,895	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218		392,501	28,895
	Preschool Education Aid	20-3218		1,329,570	1,212,204
	Total Revenues from State Sources			1,722,071	1,241,099

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416		926,188	587,869
	Title II	20-4451-4455		205,077	77,501
	Title III	20-4491-4494		21,560	12,066
	Title IV	20-4471-4474		40,670	43,221
	I.D.E.A. Part B (Handicapped)	20-4420-4429		627,500	532,028
	Vocational Education	20-4430		18,262	15,523
	CARES Act Education Stabilization Fund	20-4530		578,189	0
	CARES-Digital Divide Grant	20-4531		45,062	0
	Coronavirus Relief Fund (CRF)	20-4532		153,783	0
	Crrsa Act-Esser II	20-4534		0	2,267,366
	Crrsa Act-Learning Acceleration Grant	20-4535		0	145,508
	Other	20-4XXX		446,377	0
	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources				3,062,668
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200		296,501	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200		0	303,051
Special Revenue Fund Revenues	Total Grants and Entitlements			5,094,135	5,270,232
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210		987,234	961,964
	Total Revenues from Local Sources			987,234	961,964
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160		666,546	664,411
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt			1,653,780	1,626,375
Debt Service Fund Revenues	Total Repayment of Debt			1,653,780	1,626,375
All Fund Revenues	Total Revenues/Sources			49,703,509	44,904,031
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200		296,501	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200		0	303,051
	Total Revenues/Sources Net of Transfers			49,407,008	44,600,980

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		11,291,269	10,028,158
	Special Education-Instruction	11-2XX-100-XXX		3,530,733	2,710,335
	Basic Skills/Remedial-Instruction	11-230-100-XXX		456,110	229,438
	Bilingual Education-Instruction	11-240-100-XXX		262,367	268,572
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX		119,253	75,495
	School-Sponsored Athletics-Instruction	11-402-100-XXX		413,454	367,215
	Summer School	11-422-XXX-XXX		42,452	10,450
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX		3,106,030	3,056,584
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX		169,759	179,763
	Undistributed Expenditures-Health Services	11-000-213-XXX		576,995	530,458
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX		375,975	302,851
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX		658,388	616,380
	Undistributed Expenditures-Guidance	11-000-218-XXX		924,048	682,841
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX		958,933	852,965
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX		589,784	517,903
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX		245,733	123,495
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX		12,150	7,900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX		771,431	645,389
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX		1,430,729	1,316,084
	Undistributed Expenditures-Central Services	11-000-251-XXX		579,693	527,412
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX		758,402	821,947
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX		3,354,404	3,130,690
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX		2,705,859	1,993,884
	Personal Services-Employee Benefits	11-XXX-XXX-2XX		8,866,834	8,108,235
	Total Undistributed Expenditures			26,085,147	23,414,781
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607		250	0
General Fund Current Expenses	Total General Current Expense			42,201,035	37,104,444

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730		435,470	424,327
	Facilities Acquisition and Construction Services	12-000-400-XXX		288,708	356,920
	Total Capital Outlay			724,178	781,247
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X		30,381	121,733
	General Fund Grand Total			42,955,594	38,007,424
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX		12,895	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX		1,441,034	881,079
	Support Services	20-218-200-XXX		577,538	613,071
	Facility Acquisition and Construction Services	20-218-400-XXX		0	50,000
	Total Preschool Education Aid	20-218-XXX-XXX		2,018,572	1,544,150
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX		2,018,572	1,544,150
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX		926,188	587,869
	Title II	20-XXX-XXX-XXX		205,077	77,501
	Title III	20-XXX-XXX-XXX		21,560	12,066
	Title IV	20-XXX-XXX-XXX		40,670	43,221
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX		627,500	532,028
	Vocational Education	20-XXX-XXX-XXX		18,262	15,523
	CARES Act Education Stabilization Fund	20-477-XXX-XXX		578,189	0
	Other	20-XXX-XXX-XXX		446,377	0
	Bridging the Digital Divide Program	20-478-XXX-XXX		45,062	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX		153,783	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	2,267,366
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	145,508
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX		3,062,668	3,726,082
Special Revenue Fund Expenses	Total Special Revenue Funds			5,094,135	5,270,232

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX		1,653,780	1,626,375
	Total Debt Service Funds			1,653,780	1,626,375
All Fund Expenses	Total Expenditures/Appropriations			49,703,509	44,904,031
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935		296,501	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936		0	303,051
	Total Expenditures Net of Transfers			49,407,008	44,600,980

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	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	5,123,125	2,967,366	264,067	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	50,000	50,250	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	1,138,785	3,830,071	1,240,933	0
	Repayment of Debt	-11,046	20,193	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	\$16,258	\$16,612	\$19,757	\$21,003	\$16,268
Total Classroom Instruction	\$9,387	\$9,671	\$12,541	\$13,265	\$9,216
Classroom-Salaries and Benefits	\$8,695	\$8,976	\$11,519	\$12,104	\$8,552
Classroom-General Supplies and Textbooks	\$345	\$349	\$500	\$585	\$324
Classroom-Purchased Services	\$347	\$346	\$522	\$577	\$340
Total Support Services	\$2,503	\$2,658	\$2,771	\$3,002	\$2,644
Support Services-Salaries and Benefits	\$2,301	\$2,487	\$2,470	\$2,627	\$2,409
Total Administrative Costs	\$1,952	\$2,033	\$2,095	\$2,219	\$2,098
Administration Salaries and Benefits	\$1,548	\$1,619	\$1,547	\$1,648	\$1,663
Total Operations and Maintenance of Plant	\$1,833	\$1,709	\$1,878	\$2,028	\$1,821
Operations and Maintenance-Salaries and Benefits	\$1,052	\$1,009	\$1,037	\$1,095	\$998
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$320	\$284	\$314	\$333	\$279
Total Equipment Costs	\$130	\$185	\$227	\$240	\$233
Legal Costs	\$53	\$46	\$64	\$67	\$60
Employee Benefits as a percentage of salaries*	34.43%	37.12%	37.90%	37.40%	39.59%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Rowan University partnerships providing students with courses at reduced rates	0
Municipal/Public Works	Borough provides trash removal, fuel, and shared garage space	0
Purchasing	Member of multiple Cooperatives, ACES, Ed Data	0
Technology Services	The district and the Borough share fiber	0
Transportation Services, including Fuel	Interlocal Shared Services Agreement with Delsea Regional for Transportation Coordinator & Dispatcher	0
	Fuel purchased through Glassboro Borough	0
	Jointures with other LEA's	0

Estimated Tax Rates

Municipality	Category	Amount
Glassboro Borough	(A) General Fund School Levy	21,048,212
	(D) Total School Levy	22,022,811
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,263,853,866
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,288,088,684
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.6654
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.7425
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.6341
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.7097

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,000
	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	12/01/20
	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
	Total Allowances Amount	\$13,220
	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	\$10,760
	Contractual Post-Employment Benefit Description of Payout of Sick days	After five years, payout at \$110 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of annual salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converted into 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
Lisa Ridgway	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 Silverstein	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$177,327
	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	06/30/21
	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	Bereavement

Employee Contract List for District

Name	Category	Measure
Mark Silverstein	Total Allowances Amount	\$8,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,284
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$1,364
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of Salary up to 15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of Salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converted 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	
Robert Preston	Job Title	Other
	Job Title II	Chief Academic Officer
	Base Annual Salary Amount	\$139,000
	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
Robert Preston	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	08/27/20
	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
	Total Allowances Amount	\$1,304
	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	\$14,586
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$115 * Sick Days remaining
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Daily rate * Vacation Days remaining
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not subject to 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
	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
Robert Preston	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