

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	836.0	824.0	833.0
On Roll Special Ed Full-Time	163.0	184.0	190.0
On Roll Subtotal	999.0	1,008.0	1,023.0
In Private School Placements	4.0	4.0	4.0
Sent to Other Districts Regular	2.0	1.0	1.0
Sent to Other Districts Special Ed	10.0	6.0	6.0
Received	19.0	15.0	15.0
In State Facilities	1.0	1.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,551,852	9,742,889	10,218,467
Total Tuition	10-1300	0	0	126,000
Unrestricted Miscellaneous Revenues	10-1XXX	15,516	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	5
Interest Earned On Capital Reserve Funds	10-1XXX	1,654	11	11
Subtotal - Revenues From Local Sources		9,569,022	9,742,900	10,344,483
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	169,828	408,807	408,807
Extraordinary Aid	10-3131	26,390	0	0
Categorical Special Education Aid	10-3132	571,393	571,393	571,393
Equalization Aid	10-3176	2,864,330	2,864,330	2,998,709
Categorical Security Aid	10-3177	93,300	93,300	93,300
Under Adequacy Aid	10-3180	22,243	0	0
PARCC Readiness Aid	10-3181	9,840	0	0
Per Pupil Growth Aid	10-3182	9,840	0	0
Professional Learning Community Aid	10-3183	9,540	0	0
Other State Aids	10-3XXX	14,790	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	1,421	0	0
Subtotal - Revenues From State Sources		3,792,915	3,937,830	4,072,209
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,016	21,227	28,023
Subtotal - Revenues From Federal Sources		2,016	21,227	28,023
Budgeted Fund Balance - Operating Budget	10-303	0	890,323	619,802

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		-239,798	0	0
Total Operating Budget		13,124,155	14,592,280	15,064,517
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	115,549	116,416	93,133
Title II	20-4451-4455	18,900	17,078	13,663
Title III	20-4491-4494	2,827	0	0
Title IV	20-4471-4474	10,000	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	249,513	248,603	220,000
Total Revenues From Federal Sources		396,789	382,097	326,796
Total Grants And Entitlements		396,789	382,097	326,796
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	559,796	487,525	539,600
Total Revenues From Local Sources		559,796	487,525	539,600
Budgeted Fund Balance	40-303	0	60,875	0
Total Local Repayment Of Debt		559,796	548,400	539,600
Actual Revenues (Over)/Under Expenditures		6,954	0	0
Total Repayment Of Debt		566,750	548,400	539,600
Total Revenues/Sources		14,087,694	15,522,777	15,930,913
Total Revenues/Sources Net of Transfers		14,087,694	15,522,777	15,930,913

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,199,481	4,393,008	4,874,927
Special Education - Instruction	11-2XX-100-XXX	2,076,674	2,051,344	2,134,779
Basic Skills/Remedial - Instruction	11-230-100-XXX	75,696	179,057	75,623
Bilingual Education - Instruction	11-240-100-XXX	23,511	31,218	32,800
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,581	53,885	53,885
School-Sponsored Athletics - Instruction	11-402-100-XXX	28,010	26,509	26,509
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	431,072	627,526	756,413
Undist. Expenditures - Health Services	11-000-213-XXX	145,114	140,669	144,206
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	112,425	63,000	78,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	64,317	124,460	128,026
Undist. Expenditures - Guidance	11-000-218-XXX	162,101	162,192	127,137
Undist. Expenditures - Child Study Teams	11-000-219-XXX	284,069	360,325	355,720
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	139,722	216,188	138,204
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	218,214	239,117	240,318
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	316,436	391,775	371,640
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	389,241	484,225	488,657
Undist. Expend. - Central Services	11-000-251-XXX	197,395	261,184	264,154
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,363,450	1,484,133	1,460,730
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	618,029	754,000	779,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,862,777	2,448,939	2,475,495
Total Undistributed Expenditures		6,304,362	7,757,733	7,807,700
Interest Earned On Maintenance Reserve	10-606	0	0	5
Total General Current Expense		12,738,315	14,492,754	15,006,228

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	29,405	30,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	356,435	69,515	44,515
Interest Deposit To Capital Reserve	10-604	0	11	11
Total Capital Outlay		385,840	99,526	44,526
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	13,763
General Fund Grand Total		13,124,155	14,592,280	15,064,517
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	115,549	116,416	93,133
Title II	20-XXX-XXX-XXX	18,900	17,078	13,663
Title III	20-XXX-XXX-XXX	2,827	0	0
Title IV	20-XXX-XXX-XXX	10,000	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	249,513	248,603	220,000
Total Federal Projects	20-XXX-XXX-XXX	396,789	382,097	326,796
Total Special Revenue Funds		396,789	382,097	326,796
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	566,750	548,400	539,600
Total Debt Service Funds		566,750	548,400	539,600
Total Expenditures/Appropriations		14,087,694	15,522,777	15,930,913
Total Expenditures Net of Transfers		14,087,694	15,522,777	15,930,913

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	306,238	309,423	303,663	291,846
Unrestricted	Repayment of Debt	67,829	60,875	0	0
Restricted for General Operating Budget	Capital Reserve	1,562,903	1,889,557	1,889,568	1,889,579
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	325,000	325,000	325,005
Restricted for General Operating Budget	Legal Reserve	2,018,425	1,492,548	607,985	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	0	0	0	0

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,373	\$12,039	\$13,290	\$13,020	\$13,177
Total Classroom Instruction	\$7,455	\$7,941	\$8,538	\$8,315	\$8,712
Classroom-Salaries and Benefits	\$7,198	\$7,600	\$8,073	\$7,861	\$8,198
Classroom-General Supplies and Textbooks	\$229	\$323	\$372	\$363	\$424
Classroom-Purchased Services	\$28	\$19	\$93	\$91	\$90
Total Support Services	\$1,370	\$1,369	\$1,625	\$1,561	\$1,421
Support Services-Salaries and Benefits	\$1,128	\$1,158	\$1,248	\$1,216	\$1,124
Total Administrative Costs	\$1,057	\$1,094	\$1,309	\$1,372	\$1,335
Administration Salaries and Benefits	\$896	\$907	\$1,075	\$1,120	\$1,101
Total Operations and Maintenance of Plant	\$1,432	\$1,562	\$1,715	\$1,671	\$1,610
Operations and Maintenance-Salaries and Benefits	\$738	\$870	\$933	\$909	\$849
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$59	\$73	\$103	\$100	\$98
Total Equipment Costs	\$127	\$30	\$31	\$30	\$0
Legal Costs	\$31	\$19	\$20	\$20	\$20
Employee Benefits as a percentage of salaries*	25.14%	22.09%	27.92%	27.74%	27.09%

*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 2018-19 revised appropriations and the 2019-20 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	Educational Services unit	0
Food Services	Nutri - Serve Food Management	0
Others	Semi	30,000
Others	Allow the Township to Us Buildings for Twp rec Programs	20,000
Transportation Services, including Fuel	All Transportation Routes are Tiered to save on Route Costs	10,000
Transportation Services, including Fuel	Burlington ESU for Special Education Costs	5,000
Purchasing	Participates on the ACES Natural Gas Program	15,000
Professional Staff Development	RVRHS Superintendents Meet Regularly to discuss ideas and review Issues	0
Professional Staff Development	RVRHS Curriculum Supervisors to Meet Regularly to Discuss Common Core Issues	0
Insurance Coverages and Benefits	JIFF/BCIP	30,000

ID=Westampton Twp

Category	Amount
(A) General Fund School Levy	10,218,467
(D) Total School Levy	10,758,067
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,153,164,763
(H) Estimated Equalized Valuation (as of 10/01/18)	1,197,525,791
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8861
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9329
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8533
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8984

Name=Dr. Anthony Petruzzelli

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$155,000
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	10/01/18
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	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	\$2,500
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	\$14,904
Contractual Post-Employment Benefit Description of Payout of Sick days	12 Remaining Sick Days
Contractual Post-Employment Benefit Description of Payout of Vacation days	13 Remaining Vacation Days
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Dr. Anthony Petruzzelli

Category	Measure
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

Name=Tracy McGuire

Category	Measure
Job Title	Board Secretary
Job Title II	None Reported
Base Annual Salary Amount	\$82,496
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	07/01/18
End Date of Contract	06/30/19
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	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	\$1,200
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	\$17,577
Contractual Post-Employment Benefit Description of Payout of Sick days	Sick days Buy out
Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation Buy Out
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Tracy McGuire

Category	Measure
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