

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	834.0	836.0	833.0
On Roll Special Ed Full-Time	142.0	163.0	149.0
On Roll Subtotal	976.0	999.0	982.0
In Private School Placements	2.0	4.0	11.0
Sent to Other Districts Regular	1.0	2.0	0.0
Sent to Other Districts Special Ed	8.0	10.0	11.0
Received	20.0	19.0	0.0
In State Facilities		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	9,364,561	9,551,852	9,742,889
Unrestricted Miscellaneous Revenues	10-1XXX	2,691	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	1,098	11	11
Subtotal - Revenues From Local Sources		9,368,350	9,551,863	9,742,900
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	169,828	169,828	408,807
Extraordinary Aid	10-3131	35,047	0	0
Categorical Special Education Aid	10-3132	557,873	557,873	571,393
Equalization Aid	10-3176	2,864,330	2,864,330	2,864,330
Categorical Security Aid	10-3177	93,300	93,300	93,300
Under Adequacy Aid	10-3180	22,243	22,243	0
Parcc Readiness Aid	10-3181	9,840	9,840	0
Per Pupil Growth Aid	10-3182	9,840	9,840	0
Professional Learning Community Aid	10-3183	9,540	9,540	0
Other State Aids	10-3XXX	20,994	0	0
Subtotal - Revenues From State Sources		3,792,835	3,736,794	3,937,830
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	17,567	21,227
Subtotal - Revenues From Federal Sources		0	17,567	21,227
Budgeted Fund Balance - Operating Budget	10-303	0	1,145,309	890,323
Actual Revenues (Over)/Under Expenditures		-794,375	0	0
Total Operating Budget		12,366,810	14,451,533	14,592,280
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	116,649	72,000	61,200
Title II	20-4451-4455	6,328	9,000	7,650
Title III	20-4491-4494	4,127	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	245,279	250,000	212,500
Total Revenues From Federal Sources		372,383	331,000	281,350
Total Grants And Entitlements		372,383	331,000	281,350
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	623,609	559,796	487,525
Total Revenues From Local Sources		623,609	559,796	487,525
Budgeted Fund Balance	40-303	0	6,954	60,875
Total Local Repayment Of Debt		623,609	566,750	548,400
Actual Revenues (Over)/Under Expenditures		-38,359	0	0
Total Repayment Of Debt		585,250	566,750	548,400
Total Revenues/Sources		13,324,443	15,349,283	15,422,030
Total Revenues/Sources Net of Transfers		13,324,443	15,349,283	15,422,030

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,988,088	4,486,922	4,393,008
Special Education - Instruction	11-2XX-100-XXX	1,790,926	1,915,264	2,051,344
Basic Skills/Remedial - Instruction	11-230-100-XXX	71,536	70,633	179,057
Bilingual Education - Instruction	11-240-100-XXX	31,884	31,218	31,218
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,261	42,100	53,885
School-Sponsored Athletics - Instruction	11-402-100-XXX	16,660	36,684	26,509
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	447,319	477,214	687,526
Undist. Expenditures - Health Services	11-000-213-XXX	144,217	145,942	140,669
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	96,796	78,000	63,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	60,535	60,778	124,460
Undist. Expenditures - Guidance	11-000-218-XXX	158,100	162,155	162,192
Undist. Expenditures - Child Study Teams	11-000-219-XXX	261,475	323,736	360,325
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	136,979	147,324	216,188
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	261,254	274,087	261,117
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	265,488	350,000	366,775
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	393,478	494,090	447,225
Undist. Expend. - Central Services	11-000-251-XXX	199,791	271,780	241,184
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,256,291	1,471,953	1,484,133
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	617,215	759,560	754,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,969,402	2,411,567	2,448,939
Total Undistributed Expenditures		6,268,340	7,428,186	7,757,733
Total General Current Expense		12,197,695	14,011,007	14,492,754
Capital Expenditures:				
Equipment	12-XXX-XXX-730	124,600	31,000	30,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	44,515	409,515	69,515

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	11	11
Total Capital Outlay		169,115	440,526	99,526
General Fund Grand Total		12,366,810	14,451,533	14,592,280
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	116,649	72,000	61,200
Title II	20-XXX-XXX-XXX	6,328	9,000	7,650
Title III	20-XXX-XXX-XXX	4,127	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	245,279	250,000	212,500
Total Federal Projects	20-XXX-XXX-XXX	372,383	331,000	281,350
Total Special Revenue Funds		372,383	331,000	281,350
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	585,250	566,750	548,400
Total Debt Service Funds		585,250	566,750	548,400
Total Expenditures/Appropriations		13,324,443	15,349,283	15,422,030
Total Expenditures Net of Transfers		13,324,443	15,349,283	15,422,030

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	344,153	306,238	294,791	289,031
Unrestricted	Repayment of Debt	29,470	67,829	60,875	0
Restricted for General Operating Budget	Capital Reserve	1,061,805	1,562,903	1,562,914	1,562,925
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	1,687,233	2,018,425	884,563	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	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	\$11,041	\$11,373	\$13,094	\$12,787	\$13,290
Total Classroom Instruction	\$7,237	\$7,455	\$8,456	\$8,218	\$8,538
Classroom-Salaries and Benefits	\$6,820	\$7,198	\$7,938	\$7,714	\$8,073
Classroom-General Supplies and Textbooks	\$389	\$229	\$423	\$411	\$372
Classroom-Purchased Services	\$28	\$28	\$94	\$92	\$93
Total Support Services	\$1,271	\$1,370	\$1,527	\$1,462	\$1,625
Support Services-Salaries and Benefits	\$1,048	\$1,128	\$1,249	\$1,214	\$1,248
Total Administrative Costs	\$986	\$1,057	\$1,302	\$1,349	\$1,309
Administration Salaries and Benefits	\$841	\$896	\$1,071	\$1,050	\$1,075
Total Operations and Maintenance of Plant	\$1,485	\$1,432	\$1,703	\$1,655	\$1,715
Operations and Maintenance-Salaries and Benefits	\$736	\$738	\$845	\$821	\$933
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$63	\$59	\$102	\$100	\$103
Total Equipment Costs	\$0	\$127	\$32	\$31	\$31
Legal Costs	\$15	\$31	\$15	\$27	\$20
Employee Benefits as a percentage of salaries*	23.03%	25.14%	28.44%	28.42%	27.92%

*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	Educational Services Unit	0
Food Services	Nutri Serve Food Management	0
Others	SEMI	19,000
Others	Allow the Township to Use our Buildings for Rec Programs Night and Weekends	20,000
Transportation Services, including Fuel	All Transportation Routes have been Tiered to Save on Route Cost	10,000
Transportation Services, including Fuel	Burlington ESU for Special Education Transportation for Aide in Lieu and Non Public	5,000
Purchasing	Participates in the ACES Natural Gas and Electric	10,000
Professional Staff Development	RVRHS Curriculum Supervisors to meet regularly to discuss Common Curr Issues	0
Professional Staff Development	RVRHS Superintendents meet regularly to discuss Ideas and Review Issues	0
Insurance Coverages and Benefits	Jiff/ BCIP	30,000

ID=Westampton Twp

Category	Amount
(A) General Fund School Levy	9,742,889
(D) Total School Levy	10,230,414
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,158,836,480
(H) Estimated Equalized Valuation (as of 10/01/17)	1,200,305,347
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8407
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8828
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8117
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8523

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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Dr. Anthony Petruzzelli

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=Tracy McGuire

Category	Measure
Job Title	Other
Job Title II	Board Secretary
Base Annual Salary Amount	\$76,695
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	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 day 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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Tracy McGuire

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