

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	440.0	464.0	487.0
On Roll Special Ed Full-Time	112.0	101.0	114.0
On Roll Subtotal	552.0	565.0	601.0
In Private School Placements	4.0	2.0	1.0
Sent to Other Districts Regular	92.5	101.0	130.0
Sent to Other Districts Special Ed	38.5	47.0	49.0
Received	31.0	42.0	0.0
In State Facilities	2.0	2.0	1.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,184,652	9,584,891	10,154,311
Total Tuition	10-1300	154,128	225,376	230,563
Transportation Fees From Individuals	10-1410	8,421	7,366	6,332
Transportation Fees From Other LEAs	10-1420-1440	224,302	206,785	212,335
Unrestricted Miscellaneous Revenues	10-1XXX	29,507	45,130	53,259
Interest Earned On Maintenance Reserve	10-1XXX	0	30	0
Interest Earned On Capital Reserve Funds	10-1XXX	221	80	0
Subtotal - Revenues From Local Sources		9,601,231	10,069,658	10,656,800
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	641,970	653,808	653,808
Extraordinary Aid	10-3131	47,719	0	0
Categorical Special Education Aid	10-3132	441,644	504,067	504,067
Equalization Aid	10-3176	1,063,893	1,063,893	1,063,893
Categorical Security Aid	10-3177	81,178	102,940	102,940
Adjustment Aid	10-3178	3,795,219	3,480,549	2,883,135
PARCC Readiness Aid	10-3181	6,880	0	0
Per Pupil Growth Aid	10-3182	6,880	0	0
Professional Learning Community Aid	10-3183	6,050	0	0
Other State Aids	10-3XXX	4,060	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	2,164	3,000	3,000
Subtotal - Revenues From State Sources		6,097,657	5,808,257	5,210,843
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	23,694	20,939	21,276
Subtotal - Revenues From Federal Sources		23,694	20,939	21,276

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	391,688	370,547
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	214,751	149,989
Withdrawal From Maint. Reserve	10-310	0	100,000	58,019
Withdrawal From Current Expense Emergency Rsv	10-312	0	125,000	100,000
Actual Revenues (Over)/Under Expenditures		409,871	0	0
Total Operating Budget		16,132,453	16,730,293	16,567,474
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	20,205	20,040	7,500
Total Revenues From Local Sources	20-1XXX	20,205	20,040	7,500
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	132,444	141,172	119,998
Total Revenues From State Sources		132,444	141,172	119,998
Revenues from Federal Sources:				
Title I	20-4411-4416	238,719	277,509	235,883
Title II	20-4451-4455	40,360	52,283	44,441
Title IV	20-4471-4474	10,000	14,653	12,455
I.D.E.A. Part B (Handicapped)	20-4420-4429	226,325	227,001	192,951
Total Revenues From Federal Sources		515,404	571,446	485,730
Total Grants And Entitlements		668,053	732,658	613,228
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	498,881	476,839	456,312

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues From Local Sources		498,881	476,839	456,312
Budgeted Fund Balance	40-303	0	3,449	0
Total Local Repayment Of Debt		498,881	480,288	456,312
Total Repayment Of Debt		498,881	480,288	456,312
Total Revenues/Sources		17,299,387	17,943,239	17,637,014
Total Revenues/Sources Net of Transfers		17,299,387	17,943,239	17,637,014

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,873,016	2,961,797	3,070,929
Special Education - Instruction	11-2XX-100-XXX	1,490,398	1,537,566	1,358,641
Basic Skills/Remedial - Instruction	11-230-100-XXX	433,763	517,020	559,638
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	39,915	58,338	63,178
School-Sponsored Athletics - Instruction	11-402-100-XXX	30,423	33,494	35,684
Community Services Programs/Operations	11-800-330-XXX	1,500	1,500	1,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,878,545	4,117,765	4,381,642
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	390	500
Undist. Expenditures - Health Services	11-000-213-XXX	157,987	168,860	168,985
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	99,368	132,064	137,366
Undist. Expenditures - Guidance	11-000-218-XXX	130,767	139,267	147,167
Undist. Expenditures - Child Study Teams	11-000-219-XXX	491,114	508,430	488,358
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	33,715	33,431	36,723
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	131,786	136,807	141,246
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,906	5,060	2,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	391,782	416,820	412,871
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	251,845	276,723	276,830
Undist. Expend. - Central Services	11-000-251-XXX	208,458	234,421	228,343
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	23,789	29,882	52,104
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,045,630	1,107,317	1,290,102
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	961,546	1,062,003	860,253
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,362,135	2,558,807	2,424,961
Undistributed Expenditures-Food Services	11-000-310-930	0	1,674	5,000
Total Undistributed Expenditures		10,172,373	10,929,721	11,054,951

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	0	30	0
Total General Current Expense		15,041,388	16,039,466	16,144,521
Capital Expenditures:				
Equipment	12-XXX-XXX-730	159,280	20,978	199,772
Facilities Acquisition And Const. Serv.	12-000-400-XXX	918,344	644,476	197,896
Interest Deposit To Capital Reserve	10-604	0	80	0
Total Capital Outlay		1,077,624	665,534	397,668
Transfer Of Funds To Charter Schools	10-000-100-56X	13,441	25,293	25,285
General Fund Grand Total		16,132,453	16,730,293	16,567,474
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	20,205	20,040	7,500
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,724	7,423	6,312
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	36,319	58,612	49,820
Nonpublic Handicapped Services	20-XXX-XXX-XXX	59,387	35,786	30,418
Nonpublic Nursing Services	20-XXX-XXX-XXX	13,291	13,497	11,472
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,148	5,004	4,253
Nonpublic Security Aid	20-XXX-XXX-XXX	10,575	20,850	17,723
Total Other State Projects		132,444	141,172	119,998
Total State Projects	20-XXX-XXX-XXX	132,444	141,172	119,998
Federal Projects:				
Title I	20-XXX-XXX-XXX	238,719	277,509	235,883
Title II	20-XXX-XXX-XXX	40,360	52,283	44,441
Title IV	20-XXX-XXX-XXX	10,000	14,653	12,455
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	226,325	227,001	192,951
Total Federal Projects	20-XXX-XXX-XXX	515,404	571,446	485,730

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Special Revenue Funds		668,053	732,658	613,228
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	498,881	480,288	456,312
Total Debt Service Funds		498,881	480,288	456,312
Total Expenditures/Appropriations		17,299,387	17,943,239	17,637,014
Total Expenditures Net of Transfers		17,299,387	17,943,239	17,637,014

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	400,324	452,051	374,428	334,572
Unrestricted	Repayment of Debt	3,449	3,449	0	0
Restricted for General Operating Budget	Capital Reserve	214,439	364,660	149,989	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	375,000	475,000	375,030	317,011
Restricted for General Operating Budget	Legal Reserve	645,225	644,756	330,691	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	125,000	225,000	100,000	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	\$19,107	\$18,417	\$19,375	\$19,255	\$18,141
Total Classroom Instruction	\$11,998	\$11,396	\$11,695	\$11,729	\$10,817
Classroom-Salaries and Benefits	\$11,102	\$10,555	\$10,816	\$10,861	\$10,091
Classroom-General Supplies and Textbooks	\$884	\$811	\$843	\$821	\$370
Classroom-Purchased Services	\$12	\$30	\$36	\$46	\$356
Total Support Services	\$2,512	\$2,467	\$2,596	\$2,603	\$2,420
Support Services-Salaries and Benefits	\$2,195	\$2,212	\$2,333	\$2,336	\$2,212
Total Administrative Costs	\$1,964	\$1,949	\$1,997	\$2,095	\$1,966
Administration Salaries and Benefits	\$1,433	\$1,419	\$1,449	\$1,522	\$1,413
Total Operations and Maintenance of Plant	\$2,078	\$2,111	\$2,474	\$2,231	\$2,394
Operations and Maintenance-Salaries and Benefits	\$874	\$863	\$1,022	\$1,027	\$991
Board Contribution to Food Services	\$33	\$0	\$18	\$3	\$8
Total Extracurricular Costs	\$102	\$167	\$213	\$214	\$214
Total Equipment Costs	\$50	\$288	\$17	\$37	\$332
Legal Costs	\$122	\$93	\$96	\$97	\$90
Employee Benefits as a percentage of salaries*	36.43%	34.99%	36.17%	35.31%	33.21%

*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)
Transportation Services, including Fuel	Transportation with CMCSSTD Shared Service	0
Transportation Services, including Fuel	Jointures with Woodbine, Upper Township, Middle Township, Stone Harbor, Avalon and Sea isle City School Districts	0
Transportation Services, including Fuel	Purchase bus fuel from Cape May County	0
Purchasing	Member of MRESC Cooperative	0
Purchasing	Telephone-ACT Program Participant	0
Purchasing	Natural Gas-ACES program participant	0
Purchasing	Member of Camden Co Educational Services Commission	0
Purchasing	Electric-ACES program participant	0
Municipal/Public Works	Dennis Township trash and recycling pick up, snow removal and one security guard	0

ID=Dennis Township

Category	Amount
(A) General Fund School Levy	10,154,311
(D) Total School Levy	10,610,623
(B) Estimated Net Taxable Valuation (as of 10/01/18)	882,313,900
(H) Estimated Equalized Valuation (as of 10/01/18)	926,605,650
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1509
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2026
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0959
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1451

Name=John Murphy

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Technology
Base Annual Salary Amount	\$83,554
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	\$2,600
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	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=John Murphy

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=Mark Miller

Category	Measure
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$135,000
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	10/21/15
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$8,712
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	\$15,577
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible until 8 years of employment
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max vacation days multiplied by daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Mark Miller

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=Paige Sharp-Rumaker

Category	Measure
Job Title	Superintendent
Job Title II	Board Secretary
Base Annual Salary Amount	\$105,687
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	21
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$9,100
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	\$26,336
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum upon retirement multiplied by daily rate
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maimum vacation days multiplied by daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Paige Sharp-Rumaker

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