

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	619.0	603.0	590.0
On Roll Special Ed Full-Time	86.0	97.0	97.0
On Roll Subtotal	705.0	700.0	687.0
In Private School Placements	4.0	2.0	2.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	21.0	19.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,528,276	7,678,842	7,832,419
	Total Tuition	10-1300	124,849	30,000	30,000
	Rents and Royalties	10-1910	22,201	0	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	66,965	117,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1	0
	Interest Earned on Maintenance Reserve	10-1XXX	140	20	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1,319	25	4,000
	Other Restricted Miscellaneous Revenues	10-1XXX	178,270	0	0
	Total Revenues from Local Sources			7,855,055	7,775,853
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	337,115	344,597	344,597
	Extraordinary Aid	10-3131	108,650	100,000	100,000
	Categorical Special Education Aid	10-3132	465,120	543,635	543,635
	Equalization Aid	10-3176	3,405,745	3,405,745	3,405,745
	Categorical Security Aid	10-3177	66,283	66,283	66,283
	Adjustment Aid	10-3178	1,067,804	869,182	556,289
	PARCC Readiness Aid	10-3181	7,330	0	0
	Per Pupil Growth Aid	10-3182	7,330	0	0
	Professional Learning Community Aid	10-3183	7,150	0	0
	Other State Aids	10-3XXX	2,801	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,524	0	0
Total Revenues from State Sources			5,476,852	5,329,442	5,016,549
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	605,703	797,882
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	592,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	64
	Adjustment for Prior Year Encumbrances		0	56,420	0
	Actual Revenues (Over)/Under Expenditures			837,218	0
General Fund Revenues	Total Operating Budget		14,169,125	14,359,418	13,808,914

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	4,158	0	0
	Total Revenues from Local Sources	20-1XXX	4,158	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	59,582	63,009	50,408
	Title II	20-4451-4455	15,584	11,873	9,498
	Title III	20-4491-4494	1,530	1,144	915
	Title IV	20-4471-4474	5,000	3,300	2,640
	I.D.E.A. Part B (Handicapped)	20-4420-4429	181,624	182,284	145,827
	Total Revenues from Federal Sources		263,320	261,610	209,288
Special Revenue Fund Revenues	Total Grants and Entitlements		267,478	261,610	209,288
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	727,423	724,753	676,227
	Total Revenues from Local Sources		727,423	724,753	676,227
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	92,640	90,935	85,769
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	38,867
	Total Local Repayment of Debt		820,063	815,688	800,863
Debt Service Fund Revenues	Total Repayment of Debt		820,063	815,688	800,863
All Fund Revenues	Total Revenues/Sources		15,256,666	15,436,716	14,819,065
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,256,666	15,436,716	14,819,065

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,780,927	3,881,614	3,888,617
	Special Education-Instruction	11-2XX-100-XXX	1,259,841	1,170,662	1,314,684
	Basic Skills/Remedial-Instruction	11-230-100-XXX	320,822	358,009	358,409
	Bilingual Education-Instruction	11-240-100-XXX	91	500	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	31,262	31,843	37,990
	School-Sponsored Athletics-Instruction	11-402-100-XXX	51,624	56,447	56,893
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	161,993	237,278	286,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	36,749	36,393	37,377
	Undistributed Expenditures-Health Services	11-000-213-XXX	187,624	191,510	197,665
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	201,509	193,793	232,091
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	259,339	299,489	225,397
	Undistributed Expenditures-Guidance	11-000-218-XXX	168,652	188,310	193,726
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	279,870	292,222	297,443
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	170,414	179,417	172,227
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	337,979	371,891	357,739
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,441	9,888	9,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	345,518	361,415	341,716
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	381,632	420,424	403,590
	Undistributed Expenditures-Central Services	11-000-251-XXX	262,852	319,673	278,522
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	857	1,750	1,750
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,389,173	1,327,673	1,407,640
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	612,393	545,182	528,124
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,879,664	3,059,408	2,883,238
	Total Undistributed Expenditures			7,681,659	8,035,716
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	140	20	1,000
	Increase In Maintenance Reserve	10-606	43,121	0	0
	Interest Earned on Current Expense Emergency Res	10-607	0	1	0
General Fund Current Expenses	Total General Current Expense		13,169,487	13,534,812	13,511,838

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	207,243	65,005	151,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	49,076	759,576	142,076
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	592,000	0	0
	Increase In Capital Reserve	10-604	150,000	0	0
	Interest Deposit to Capital Reserve	10-604	1,319	25	4,000
	Total Capital Outlay			999,638	824,606
General Fund Expenses and Transfers	General Fund Grand Total		14,169,125	14,359,418	13,808,914
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,158	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	59,582	63,009	50,408
	Title II	20-XXX-XXX-XXX	15,584	11,873	9,498
	Title III	20-XXX-XXX-XXX	1,530	1,144	915
	Title IV	20-XXX-XXX-XXX	5,000	3,300	2,640
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	181,624	182,284	145,827
	Total Federal Projects	20-XXX-XXX-XXX	263,320	261,610	209,288
Special Revenue Fund Expenses	Total Special Revenue Funds		267,478	261,610	209,288
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	820,063	815,688	800,863
	Total Debt Service Funds		820,063	815,688	800,863
All Fund Expenses	Total Expenditures/Appropriations		15,256,666	15,436,716	14,819,065
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,256,666	15,436,716	14,819,065

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	1,282,556	841,875	249,900	253,900
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	131,416	174,678	174,698	175,698
	Legal Reserve	1,541,857	1,237,613	750,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	63	63	64	0
	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	405,356	452,032	333,942	286,060
	Repayment of Debt	38,867	38,867	38,867	0

Advertised Per Pupil Cost Calculations

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	\$17,602	\$17,284	\$18,505	\$18,218	\$18,481
Total Classroom Instruction	\$10,109	\$9,904	\$10,710	\$10,334	\$10,636
Classroom-Salaries and Benefits	\$9,061	\$8,944	\$9,716	\$9,439	\$9,670
Classroom-General Supplies and Textbooks	\$373	\$324	\$354	\$279	\$302
Classroom-Purchased Services	\$675	\$636	\$639	\$615	\$664
Total Support Services	\$3,037	\$3,008	\$3,174	\$3,285	\$3,214
Support Services-Salaries and Benefits	\$2,493	\$2,617	\$2,776	\$2,777	\$2,687
Total Administrative Costs	\$1,787	\$1,786	\$1,939	\$2,028	\$1,918
Administration Salaries and Benefits	\$1,419	\$1,490	\$1,647	\$1,639	\$1,617
Total Operations and Maintenance of Plant	\$2,381	\$2,277	\$2,335	\$2,230	\$2,372
Operations and Maintenance-Salaries and Benefits	\$1,202	\$1,241	\$1,268	\$1,209	\$1,231
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$114	\$153	\$178	\$165	\$179
Total Equipment Costs	\$337	\$290	\$103	\$93	\$220
Legal Costs	\$36	\$47	\$43	\$43	\$44
Employee Benefits as a percentage of salaries*	37.48%	36.70%	38.85%	38.10%	35.62%

*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Banking	Participation in Lenape Banking Services	0
Insurance Coverages and Benefits	Participation in Burlington County JIF and HIF	0
Municipal/Public Works	Snow removal provided by the Township of Tabernacle	0
Purchasing	Participation in Ed-Data, Middlesex/Hunterdon Co-Op	0
Transportation Services, including Fuel	Shared Fuel with Township of Tabernacle	0

Estimated Tax Rates

Municipality	Category	Amount
Tabernacle Twp	(A) General Fund School Levy	7,832,419
	(D) Total School Levy	8,508,646
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	663,054,192
	(H) Estimated Equalized Valuation (as of 10/01/18)	730,960,405
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1813
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2833
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0715
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1640

Employee Contract List for District

Name	Category	Measure
Glenn Robbins	Job Title	Other
	Job Title II	Superintendent
	Base Annual Salary Amount	\$139,888
	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	06/30/20
	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	\$10,500
	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	\$25,761
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not to exceed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not to Exceed
	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
Glenn Robbins	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
Jessica DeWysockie	Job Title	Other
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$106,296
	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

Employee Contract List for District

Name	Category	Measure
Jessica DeWysockie	Total Allowances Amount	\$6,625
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$408.83/diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	