

Advertised Enrollments

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

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	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 Local Education Authorities	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
	Total Revenues from Local Sources		9,601,231	10,069,658	10,656,800
General Fund 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
	Total Revenues from State Sources		6,097,657	5,808,257	5,210,843
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	23,694	20,939	21,276
	Total Revenues from Federal Sources		23,694	20,939	21,276
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	391,688	370,547
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	214,751	149,989
	Withdrawal from Maintenance Reserve	10-310	0	100,000	58,019
	Withdrawal from Current Expense Emergency Reserve	10-312	0	125,000	100,000
	Actual Revenues (Over)/Under Expenditures		409,871	0	0
General Fund Revenues	Total Operating Budget		16,132,453	16,730,293	16,567,474

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	20,205	20,040	7,500
	Total Revenues from Local Sources	20-1XXX	20,205	20,040	7,500
Special Revenue Fund 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
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		668,053	732,658	613,228
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	498,881	476,839	456,312
	Total Revenues from Local Sources		498,881	476,839	456,312
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3,449	0
	Total Local Repayment of Debt		498,881	480,288	456,312
Debt Service Fund Revenues	Total Repayment of Debt		498,881	480,288	456,312
All Fund Revenues	Total Revenues/Sources		17,299,387	17,943,239	17,637,014
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,299,387	17,943,239	17,637,014

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	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-Sponsored Cocurricular or Extracurricular Activities-Instruction	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
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,878,545	4,117,765	4,381,642
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	390	500
	Undistributed Expenditures-Health Services	11-000-213-XXX	157,987	168,860	168,985
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	99,368	132,064	137,366
	Undistributed Expenditures-Guidance	11-000-218-XXX	130,767	139,267	147,167
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	491,114	508,430	488,358
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	33,715	33,431	36,723
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	131,786	136,807	141,246
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,906	5,060	2,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	391,782	416,820	412,871
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	251,845	276,723	276,830
	Undistributed Expenditures-Central Services	11-000-251-XXX	208,458	234,421	228,343
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	23,789	29,882	52,104
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,045,630	1,107,317	1,290,102
	Undistributed Expenditures-Student Transportation Services	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
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	30	0
General Fund Current Expenses	Total General Current Expense		15,041,388	16,039,466	16,144,521

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	159,280	20,978	199,772
	Facilities Acquisition and Construction Services	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
General Fund Expenses and Transfers	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 Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	20,205	20,040	7,500
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	132,444	141,172	119,998
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		668,053	732,658	613,228
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	498,881	480,288	456,312
	Total Debt Service Funds		498,881	480,288	456,312
All Fund Expenses	Total Expenditures/Appropriations		17,299,387	17,943,239	17,637,014
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,299,387	17,943,239	17,637,014

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	214,439	364,660	149,989	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	375,000	475,000	375,030	317,011
	Legal Reserve	645,225	644,756	330,691	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	125,000	225,000	100,000	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	400,324	452,051	374,428	334,572
	Repayment of Debt	3,449	3,449	0	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	\$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 Services

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

Estimated Tax Rates

Municipality	Category	Amount
Dennis Township	(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

Employee Contract List for District

Name	Category	Measure
John Murphy	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
John Murphy	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 Miller	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

Employee Contract List for District

Name	Category	Measure
Mark Miller	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
	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	
Paige Sharp-Rumaker	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

Employee Contract List for District

Name	Category	Measure
Paige Sharp-Rumaker	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
	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
Paige Sharp-Rumaker	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