

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	603.0	568.0	563.0
On Roll Special Ed Full-Time	97.0	101.0	94.0
On Roll Subtotal	700.0	669.0	657.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	19.0	13.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,678,842	7,832,419	8,067,327
	Total Tuition	10-1300	149,833	30,000	42,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	0	20,001
	Rents and Royalties	10-1910	14,700	10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	256,337	122,000	167,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	2,826	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	14,086	4,000	4,000
	Total Revenues from Local Sources		8,116,625	7,999,419	8,311,328
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	344,597	344,597	344,597
	Extraordinary Aid	10-3131	191,395	100,000	100,000
	Categorical Special Education Aid	10-3132	543,635	543,635	543,635
	Equalization Aid	10-3176	3,405,745	3,405,745	3,356,907
	Categorical Security Aid	10-3177	66,283	66,283	66,283
	Adjustment Aid	10-3178	869,182	556,289	0
	Other State Aids	10-3XXX	4,350	0	0
	Total Revenues from State Sources		5,425,187	5,016,549	4,411,422
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	14,495
	Total Revenues from Federal Sources		0	0	14,495
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	797,882	784,516
	Withdrawal from Current Expense Emergency Reserve	10-312	0	64	0
	Transfers from Other Funds	10-5200	212,254	0	0
	Adjustment for Prior Year Encumbrances		0	9,958	0
	Actual Revenues (Over)/Under Expenditures		-334,826	0	0
General Fund Revenues	Total Operating Budget		13,419,240	13,823,872	13,521,761
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,000	0	0
	Total Revenues from Local Sources	20-1XXX	3,000	0	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	63,009	57,782	46,225
	Title II	20-4451-4455	11,873	12,370	9,896
	Title III	20-4491-4494	1,144	1,285	1,028
	Title IV	20-4471-4474	3,300	3,300	2,640
	I.D.E.A. Part B (Handicapped)	20-4420-4429	182,384	183,393	146,714
	Total Revenues from Federal Sources			261,710	258,130
Special Revenue Fund Revenues	Total Grants and Entitlements		264,710	258,130	206,503
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	724,753	676,227	684,696
	Total Revenues from Local Sources		724,753	676,227	684,696
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	90,935	85,769	79,942
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	38,867	0
	Total Local Repayment of Debt		815,688	800,863	764,638
Debt Service Fund Revenues	Total Repayment of Debt		815,688	800,863	764,638
All Fund Revenues	Total Revenues/Sources		14,499,638	14,882,865	14,492,902
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,499,638	14,882,865	14,492,902

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,800,976	3,859,656	3,757,719
	Special Education-Instruction	11-2XX-100-XXX	1,159,136	1,317,490	1,270,354
	Basic Skills/Remedial-Instruction	11-230-100-XXX	333,600	348,262	322,404
	Bilingual Education-Instruction	11-240-100-XXX	0	500	1,500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	31,311	38,015	41,990
	School-Sponsored Athletics-Instruction	11-402-100-XXX	50,312	56,893	58,893
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	151,903	258,500	447,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	36,394	37,377	37,377
	Undistributed Expenditures-Health Services	11-000-213-XXX	188,839	197,472	201,290
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	231,259	232,125	241,083
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	327,343	275,397	175,804
	Undistributed Expenditures-Guidance	11-000-218-XXX	188,547	194,226	197,256
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	279,959	298,943	315,911
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	166,743	181,877	143,278
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	343,028	328,669	363,071
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,223	9,000	7,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	346,052	333,924	321,036
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	388,312	415,333	329,357
	Undistributed Expenditures-Central Services	11-000-251-XXX	269,263	271,522	255,211
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	847	56,250	1,750
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,280,404	1,319,659	1,109,848
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	565,992	515,363	492,864
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,908,867	2,858,343	3,126,089
Total Undistributed Expenditures			7,682,975	7,783,980	7,765,825
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	2,826	1,000	1,000
	Increase In Maintenance Reserve	10-606	149,854	0	0
General Fund Current Expenses	Total General Current Expense		13,210,990	13,405,796	13,219,685

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	52,628	170,000	101,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	141,536	244,076	197,076
	Interest Deposit to Capital Reserve	10-604	14,086	4,000	4,000
	Total Capital Outlay		208,250	418,076	302,076
General Fund Expenses and Transfers	General Fund Grand Total		13,419,240	13,823,872	13,521,761
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,000	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	63,009	57,782	46,225
	Title II	20-XXX-XXX-XXX	11,873	12,370	9,896
	Title III	20-XXX-XXX-XXX	1,144	1,285	1,028
	Title IV	20-XXX-XXX-XXX	3,300	3,300	2,640
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	182,384	183,393	146,714
	Total Federal Projects	20-XXX-XXX-XXX	261,710	258,130	206,503
Special Revenue Fund Expenses	Total Special Revenue Funds		264,710	258,130	206,503
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	815,688	800,863	764,638
	Total Debt Service Funds		815,688	800,863	764,638
All Fund Expenses	Total Expenditures/Appropriations		14,499,638	14,882,865	14,492,902
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,499,638	14,882,865	14,492,902

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	841,875	1,068,215	1,072,215	1,076,215
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	174,678	327,359	328,359	329,359
	Legal Reserve	1,237,613	1,450,000	700,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	63	64	0	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	452,032	408,676	360,794	276,278
	Repayment of Debt	38,867	38,867	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,284	\$17,515	\$18,481	\$18,880	\$18,689
Total Classroom Instruction	\$9,904	\$9,979	\$10,636	\$10,838	\$11,096
Classroom-Salaries and Benefits	\$8,944	\$9,171	\$9,670	\$9,835	\$10,134
Classroom-General Supplies and Textbooks	\$324	\$270	\$302	\$309	\$322
Classroom-Purchased Services	\$636	\$538	\$664	\$694	\$640
Total Support Services	\$3,008	\$3,226	\$3,214	\$3,362	\$3,404
Support Services-Salaries and Benefits	\$2,617	\$2,648	\$2,687	\$2,819	\$2,896
Total Administrative Costs	\$1,786	\$1,843	\$1,918	\$2,043	\$1,820
Administration Salaries and Benefits	\$1,490	\$1,552	\$1,617	\$1,651	\$1,509
Total Operations and Maintenance of Plant	\$2,277	\$2,139	\$2,372	\$2,285	\$1,979
Operations and Maintenance-Salaries and Benefits	\$1,241	\$1,195	\$1,231	\$1,193	\$995
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$153	\$153	\$179	\$184	\$203
Total Equipment Costs	\$290	\$75	\$220	\$254	\$154
Legal Costs	\$47	\$81	\$44	\$73	\$46
Employee Benefits as a percentage of salaries*	36.70%	36.76%	35.62%	35.53%	41.06%

\*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 2019-20 revised appropriations and the 2020-21 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.

**Estimated Tax Rates**

Municipality	Category	Amount
Tabernacle Twp	(A) General Fund School Levy	8,067,327
	(D) Total School Levy	8,752,023
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	665,196,591
	(H) Estimated Equalized Valuation (as of 10/01/19)	741,744,627
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2128
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3157
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0876
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1799

Employee Contract List for District

Name	Category	Measure
Glenn Robbins	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$143,735
	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	Per 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	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$108,688
	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	07/01/19
	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

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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not to Exceed
	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	