

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	480.0	504.0	545.0
On Roll Special Ed Full-Time	103.0	103.0	104.0
On Roll Subtotal	583.0	607.0	649.0
In Private School Placements	3.0	1.0	2.0
Sent to Other Districts Regular	105.5	101.5	127.0
Sent to Other Districts Special Ed	45.0	41.0	51.5
Received	6.0	1.0	0.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,154,311	10,431,485	10,640,115
	Total Tuition	10-1300	38,382	109,500	0
	Transportation Fees from Individuals	10-1410	1,784	1,000	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	184,049	218,952	177,265
	Unrestricted Miscellaneous Revenues	10-1XXX	131,497	144,030	77,931
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	500
	Interest Earned on Maintenance Reserve	10-1XXX	1,875	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	750	1,000	1,000
	Total Revenues from Local Sources		10,512,648	10,906,967	10,897,811
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	653,808	653,808	653,808
	Extraordinary Aid	10-3131	94,573	0	0
	Categorical Special Education Aid	10-3132	504,067	504,067	504,067
	Equalization Aid	10-3176	1,063,893	1,063,893	1,063,893
	Categorical Security Aid	10-3177	102,940	102,940	102,940
	Adjustment Aid	10-3178	2,883,135	1,972,625	847,932
	Total Revenues from State Sources		5,302,416	4,297,333	3,172,640
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	15,613	19,305	23,097
	Total Revenues from Federal Sources		15,613	19,305	23,097
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	370,547	453,518	558,764
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	234,504	132,000	284,000
	Withdrawal from Maintenance Reserve	10-310	94,865	58,018	250,000
	Withdrawal from Current Expense Emergency Reserve	10-312	100,000	0	0
	Adjustment for Prior Year Encumbrances		0	69,633	0
	Actual Revenues (Over)/Under Expenditures		-1,532,383	0	0
General Fund Revenues	Total Operating Budget		15,098,210	15,936,774	15,186,312
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	67,071
	Other Revenue from Local Sources	20-1XXX	33,566	24,331	6,075
	Total Revenues from Local Sources	20-1XXX	33,566	24,331	73,146

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	12,577
	Preschool Education Aid	20-3218	610,173	1,216,032	1,352,505
	Other Restricted Entitlements	20-32XX	123,373	112,538	90,031
	Total Revenues from State Sources		733,546	1,328,570	1,455,113
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	239,371	286,444	229,155
	Title II	20-4451-4455	33,543	54,729	43,783
	Title IV	20-4471-4474	11,841	23,325	18,660
	I.D.E.A. Part B (Handicapped)	20-4420-4429	218,509	246,921	197,537
	CARES Act Education Stabilization Fund	20-4530	0	267,273	0
	CARES-Digital Divide Grant	20-4531	0	26,763	0
	Coronavirus Relief Fund (CRF)	20-4532	0	41,731	0
	CRRSA Act-ESSER II	20-4534		0	870,888
	CRRSA Act-Learning Acceleration Grant	20-4535		0	55,889
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		503,264	947,186	1,460,912
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	304,008	154,572
Special Revenue Fund Revenues	Total Grants and Entitlements		1,270,376	2,604,095	3,143,743
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	456,312	437,138	217,613
	Total Revenues from Local Sources		456,312	437,138	217,613
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		456,312	437,138	217,613
Debt Service Fund Revenues	Total Repayment of Debt		456,312	437,138	217,613
All Fund Revenues	Total Revenues/Sources		16,824,898	18,978,007	18,547,668
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	304,008	154,572
	Total Revenues/Sources Net of Transfers		16,824,898	18,673,999	18,393,096

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,961,577	3,117,822	2,863,510
	Special Education-Instruction	11-2XX-100-XXX	1,167,019	1,403,232	1,271,120
	Basic Skills/Remedial-Instruction	11-230-100-XXX	253,415	64,771	800
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	47,365	52,830	58,380
	School-Sponsored Athletics-Instruction	11-402-100-XXX	28,643	41,300	47,060
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	12	500	0
	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	4,000,754	4,344,319	4,076,605
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	100	500	500
	Undistributed Expenditures-Health Services	11-000-213-XXX	157,514	182,310	146,037
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	126,606	159,952	142,777
	Undistributed Expenditures-Guidance	11-000-218-XXX	65,938	72,147	73,673
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	434,465	320,370	297,434
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	33,505	106,732	84,105
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	134,289	145,161	177,267
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	14,114	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	381,421	398,415	366,062
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	239,975	316,853	254,780
	Undistributed Expenditures-Central Services	11-000-251-XXX	212,024	257,600	240,200
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	79,275	101,626	102,209
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,205,963	1,283,747	1,264,157
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	726,293	921,907	845,865
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,323,923	2,258,888	2,337,760
	Undistributed Expenditures-Food Services	11-000-310-930	0	12,000	12,000
	Total Undistributed Expenditures		10,122,045	10,896,641	10,426,431
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
	Interest Earned on Current Expense Emergency Res	10-607	0	0	500
General Fund Current Expenses	Total General Current Expense		14,581,576	15,579,596	14,670,301

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	221,034	141,261	144,875
	Facilities Acquisition and Construction Services	12-000-400-XXX	282,412	179,907	47,907
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	284,000
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		503,446	322,168	477,782
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	13,188	35,010	38,229
	General Fund Grand Total		15,098,210	15,936,774	15,186,312
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	33,566	24,331	6,075
	Student Activity Fund	20-475-XXX-XXX	0	0	67,071
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	361,092	706,855	708,202
	Support Services	20-218-200-XXX	249,081	501,185	520,743
	Facility Acquisition and Construction Services	20-218-400-XXX	0	312,000	290,709
	Total Preschool Education Aid	20-218-XXX-XXX	610,173	1,520,040	1,519,654
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	7,373	7,697	6,158
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	57,625	35,717	28,574
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	18,472	27,172	21,738
	Nonpublic Nursing Services	20-XXX-XXX-XXX	13,677	15,588	12,470
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,076	4,314	3,451
	Nonpublic Security Aid	20-XXX-XXX-XXX	21,150	22,050	17,640
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	733,546	1,632,578	1,609,685
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	239,371	286,444	229,155
	Title II	20-XXX-XXX-XXX	33,543	54,729	43,783
	Title IV	20-XXX-XXX-XXX	11,841	23,325	18,660
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	218,509	246,921	197,537
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	267,273	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	26,763	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	41,731	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	870,888
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	55,889

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	503,264	947,186	1,460,912
Special Revenue Fund Expenses	Total Special Revenue Funds		1,270,376	2,604,095	3,143,743
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	456,312	437,138	217,613
	Total Debt Service Funds		456,312	437,138	217,613
All Fund Expenses	Total Expenditures/Appropriations		16,824,898	18,978,007	18,547,668
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	304,008	154,572
	Total Expenditures Net of Transfers		16,824,898	18,673,999	18,393,096

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	367,695	633,941	502,941	219,941
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	476,125	802,659	745,641	496,641
	Legal Reserve	704,590	848,493	474,594	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	225,000	125,000	125,000	125,500
	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	450,856	480,892	401,273	317,103
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,112	\$17,721	\$17,523	\$18,569	\$16,724
Total Classroom Instruction	\$12,812	\$10,614	\$10,297	\$10,818	\$9,629
Classroom-Salaries and Benefits	\$11,683	\$9,811	\$9,614	\$10,077	\$9,115
Classroom-General Supplies and Textbooks	\$1,077	\$450	\$559	\$571	\$350
Classroom-Purchased Services	\$52	\$353	\$124	\$171	\$165
Total Support Services	\$2,768	\$2,449	\$2,472	\$2,647	\$2,548
Support Services-Salaries and Benefits	\$2,534	\$2,247	\$2,318	\$2,495	\$2,390
Total Administrative Costs	\$2,160	\$1,914	\$2,072	\$2,202	\$1,844
Administration Salaries and Benefits	\$1,661	\$1,399	\$1,577	\$1,668	\$1,360
Total Operations and Maintenance of Plant	\$2,736	\$2,288	\$2,179	\$2,372	\$2,220
Operations and Maintenance-Salaries and Benefits	\$1,133	\$935	\$974	\$972	\$1,019
Board Contribution to Food Services	\$3	\$0	\$19	\$20	\$19
Total Extracurricular Costs	\$217	\$171	\$192	\$202	\$214
Total Equipment Costs	\$28	\$374	\$714	\$750	\$673
Legal Costs	\$77	\$96	\$71	\$81	\$76
Employee Benefits as a percentage of salaries*	38.33%	35.71%	33.98%	34.02%	35.37%

*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 2020-21 revised appropriations and the 2021-22 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, one security guard and summer camp	0
Purchasing	Member of MRESC Cooperative	0
	Telephone-ACT program participant	0
	Natural Gas-ACES program participant	0
	Member of Camden Co Educational Service Commission	0
	Electric-ACES program participant	0
Transportation Services, including Fuel	Transportation with CMCSSD Shared Services	0
	Jointures with Woodbine, Upper Township, Middle Township, 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	10,640,115
	(D) Total School Levy	10,857,728
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	884,654,100
	(H) Estimated Equalized Valuation (as of 10/01/20)	938,923,902
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2027
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2273
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1332
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1564

Employee Contract List for District

Name	Category	Measure
John Murphy	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Technology
	Base Annual Salary Amount	\$89,200
	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	07/01/20
	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
Paige Sharp-Rumaker	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$116,942
	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	07/01/20
	End Date of Contract	06/30/21

Employee Contract List for District

Name	Category	Measure
Paige Sharp-Rumaker	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	\$4,500
	Total Bonuses Amount	\$2,100
	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	\$27,144
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment for unused sick leave upon retirement/death
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payment for unused vacation leave-retirement/severance/death
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day payout
	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

Employee Contract List for District

Name	Category	Measure
Susan Speirs	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,794
	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	06/30/22
	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	\$7,050
	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	\$30,348
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment unused sick leave upon retirement/death
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum unused vacation leave upon retirement/death
	Contractual Post-Employment Benefit Description of Payout of Personal days	no personal day payout
	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
Susan Speirs	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