

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	797.0	803.0	805.0
On Roll Special Ed Full-Time	125.0	136.0	121.0
On Roll Subtotal	922.0	939.0	926.0
In Private School Placements	7.0	6.0	5.0
Sent to Other Districts Regular	2.0	5.0	0.0
Sent to Other Districts Special Ed	14.0	14.0	8.0
Received	116.0	130.0	98.0
In State Facilities		2.0	0.0

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	9,552,528	9,928,786	10,127,361
	Total Tuition	10-1300	1,878,779	1,880,231	2,016,096
	Unrestricted Miscellaneous Revenues	10-1XXX	135,489	35,000	25,000
	Interest Earned on Maintenance Reserve	10-1XXX	8,592	5,860	5,790
	Interest Earned on Capital Reserve Funds	10-1XXX	11,700	4,062	4,074
	Total Revenues from Local Sources		11,587,088	11,853,939	12,178,321
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	97,770	97,770	97,770
	Extraordinary Aid	10-3131	128,509	0	0
	Categorical Special Education Aid	10-3132	696,197	696,197	696,197
	Equalization Aid	10-3176	3,988,761	3,991,748	4,156,476
	Categorical Security Aid	10-3177	218,608	218,608	218,608
	Adjustment Aid	10-3178	102,575	102,575	102,575
	Total Revenues from State Sources		5,232,420	5,106,898	5,271,626
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	5,296	25,422	31,398
	Ffcra/SEMI or ARRA/SEMI Revenue	10-4210	15,960	0	0
	Total Revenues from Federal Sources		21,256	25,422	31,398
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	993,608	1,345,123	1,328,769
	Withdrawal from Capital Reserve for Local Share	10-307	250,000	0	0
	Withdrawal from Maintenance Reserve	10-310	0	350,000	0
	Actual Revenues (Over)/Under Expenditures		-1,669,090	0	0
General Fund Revenues	Total Operating Budget		16,415,282	18,681,382	18,810,114
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	10,000
	Scholarship Fund Revenue	20-1770	0	0	5,000
	Other Revenue from Local Sources	20-1XXX	418,203	0	0
	Total Revenues from Local Sources	20-1XXX	418,203	0	15,000

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	309,600	324,566	259,652
	Title II	20-4451-4455	22,641	21,402	17,121
	Title IV	20-4471-4474	14,198	22,043	17,634
	I.D.E.A. Part B (Handicapped)	20-4420-4429	286,100	264,287	265,351
	CARES-Digital Divide Grant	20-4531	0	35,241	0
	Coronavirus Relief Fund (CRF)	20-4532	0	60,305	0
	Total Revenues from Federal Sources			632,539	727,844
Special Revenue Fund Revenues	Total Grants and Entitlements		1,050,742	727,844	574,758
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	981,317	985,958	584,560
	Total Revenues from Local Sources		981,317	985,958	584,560
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	169,706	169,667	89,065
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,151,023	1,155,625	673,625
Debt Service Fund Revenues	Total Repayment of Debt		1,151,023	1,155,625	673,625
All Fund Revenues	Total Revenues/Sources		18,617,047	20,564,851	20,058,497
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,617,047	20,564,851	20,058,497

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	4,544,738	4,794,272	5,112,841
	Special Education-Instruction	11-2XX-100-XXX	1,138,586	1,252,166	1,243,372
	Basic Skills/Remedial-Instruction	11-230-100-XXX	89,888	210,990	171,101
	Bilingual Education-Instruction	11-240-100-XXX	36,559	60,818	80,917
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	64,477	89,280	95,200
	School-Sponsored Athletics-Instruction	11-402-100-XXX	484,525	542,816	506,869
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,661,860	1,986,240	1,869,652
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	138,482	132,363	133,069
	Undistributed Expenditures-Health Services	11-000-213-XXX	148,314	177,197	194,649
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	173,183	251,115	269,967
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	140,191	218,324	175,170
	Undistributed Expenditures-Guidance	11-000-218-XXX	312,064	357,442	363,409
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	411,265	445,019	492,620
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	110,103	217,207	330,446
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	304,782	328,218	336,695
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	342,446	362,196	345,288
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	481,667	552,634	536,372
	Undistributed Expenditures-Central Services	11-000-251-XXX	287,570	333,361	332,304
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	72,195	69,943	65,178
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,619,476	1,717,079	1,962,277
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	337,129	419,765	426,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,174,406	3,487,760	3,676,727
	Total Undistributed Expenditures			9,715,133	11,055,863
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5,860	5,790
General Fund Current Expenses	Total General Current Expense		16,073,906	18,012,065	18,725,913

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	338,342	601,639	11,850
	Facilities Acquisition and Construction Services	12-000-400-XXX	3,034	3,043	3,043
	Interest Deposit to Capital Reserve	10-604	0	4,062	4,074
	Total Capital Outlay		341,376	608,744	18,967
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	60,573	65,234
	General Fund Grand Total		16,415,282	18,681,382	18,810,114
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	418,203	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	10,000
	Scholarship Fund	20-476-XXX-XXX	0	0	5,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	309,600	324,566	259,652
	Title II	20-XXX-XXX-XXX	22,641	21,402	17,121
	Title IV	20-XXX-XXX-XXX	14,198	22,043	17,634
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	286,100	264,287	265,351
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	35,241	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	60,305	0
	Total Federal Projects	20-XXX-XXX-XXX	632,539	727,844	559,758
Special Revenue Fund Expenses	Total Special Revenue Funds		1,050,742	727,844	574,758
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,151,023	1,155,625	673,625
	Total Debt Service Funds		1,151,023	1,155,625	673,625
All Fund Expenses	Total Expenditures/Appropriations		18,617,047	20,564,851	20,058,497
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,617,047	20,564,851	20,058,497

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	960,675	722,375	726,437	730,511
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,029,656	1,338,248	994,108	999,898
	Legal Reserve	2,157,681	2,472,044	1,245,582	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	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	534,649	575,476	456,815	373,628
	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	\$15,003	\$15,326	\$17,068	\$16,685	\$17,814
Total Classroom Instruction	\$8,306	\$8,382	\$9,204	\$8,986	\$9,566
Classroom-Salaries and Benefits	\$7,556	\$7,715	\$8,656	\$8,450	\$8,951
Classroom-General Supplies and Textbooks	\$144	\$380	\$164	\$161	\$306
Classroom-Purchased Services	\$607	\$287	\$384	\$376	\$309
Total Support Services	\$2,355	\$2,457	\$2,953	\$2,883	\$3,164
Support Services-Salaries and Benefits	\$1,894	\$2,116	\$2,363	\$2,307	\$2,515
Total Administrative Costs	\$1,694	\$1,668	\$1,781	\$1,812	\$1,804
Administration Salaries and Benefits	\$1,480	\$1,421	\$1,487	\$1,524	\$1,555
Total Operations and Maintenance of Plant	\$1,947	\$2,025	\$2,221	\$2,117	\$2,411
Operations and Maintenance-Salaries and Benefits	\$896	\$982	\$1,088	\$1,062	\$1,055
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$677	\$771	\$881	\$860	\$841
Total Equipment Costs	\$106	\$368	\$658	\$643	\$13
Legal Costs	\$21	\$16	\$22	\$21	\$22
Employee Benefits as a percentage of salaries*	35.59%	36.32%	36.01%	35.82%	36.61%

*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)
Insurance Coverages and Benefits	SAIF	0
Municipal/Public Works	Palmyra Borough	0
Others	ACES	0
Recycling	Palmyra Borough	0
Transportation Services, including Fuel	Cinnaminson BOE	0
	Maple Shade BOE	0
	BCSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Palmyra Borough	(A) General Fund School Levy	10,127,361
	(D) Total School Levy	10,711,921
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	476,635,339
	(H) Estimated Equalized Valuation (as of 10/01/20)	525,217,995
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1248
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2474
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9282
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0395

Employee Contract List for District

Name	Category	Measure
Brian J. McBride	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$174,688
	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	07/01/17
	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	\$1,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,265
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$41,875
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max. paid upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. based on per diem rate
	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	

Employee Contract List for District

Name	Category	Measure
Brian J. McBride	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
William R. Blatchley	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$148,180
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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
William R. Blatchley	Total Allowances Amount	\$1,700
	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	\$29,248
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max. paid at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. based on per diem rate
	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	