

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	464.0	480.0	524.0
On Roll Special Ed Full-Time	101.0	103.0	112.0
On Roll Subtotal	565.0	583.0	636.0
In Private School Placements	2.0	3.0	2.0
Sent to Other Districts Regular	101.0	105.5	127.0
Sent to Other Districts Special Ed	47.0	45.0	32.5
Received	42.0	6.0	6.0
In State Facilities	2.0		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	9,584,891	10,154,311	10,431,485
	Total Tuition	10-1300	155,980	230,563	109,500
	Transportation Fees from Individuals	10-1410	22,815	6,332	1,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	142,403	212,335	218,952
	Unrestricted Miscellaneous Revenues	10-1XXX	104,748	53,259	144,030
	Interest Earned on Maintenance Reserve	10-1XXX	1,125	0	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	3,035	6,590	1,000
	Total Revenues from Local Sources		10,014,997	10,663,390	10,906,967
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	653,808	653,808	653,808
	Extraordinary Aid	10-3131	81,714	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	3,480,549	2,883,135	1,972,625
	Other State Aids	10-3XXX	3,190	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	0	3,000	0
	Total Revenues from State Sources		5,890,161	5,210,843	4,297,333
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	18,850	21,276	19,305
	Total Revenues from Federal Sources		18,850	21,276	19,305
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	370,547	453,518
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	149,989	132,000
	Withdrawal from Maintenance Reserve	10-310	0	58,019	58,018
	Withdrawal from Current Expense Emergency Reserve	10-312	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	3,885	0
	Actual Revenues (Over)/Under Expenditures		396,762	0	0
General Fund Revenues	Total Operating Budget		16,320,770	16,577,949	15,867,141

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	0	622,749	0
	Interest on Investments	20-1510	0	10,270	0
	Other Revenue from Local Sources	20-1XXX	20,040	20,356	6,050
	Total Revenues from Local Sources	20-1XXX	20,040	653,375	6,050
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	0	1,216,032
	Other Restricted Entitlements	20-32XX	139,114	117,890	100,204
	Total Revenues from State Sources		139,114	117,890	1,316,236
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	280,840	250,785	200,118
	Title II	20-4451-4455	42,158	49,480	39,584
	Title IV	20-4471-4474	13,260	15,599	12,479
	I.D.E.A. Part B (Handicapped)	20-4420-4429	226,886	230,242	184,193
	Total Revenues from Federal Sources		563,144	546,106	436,374
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	304,008
Special Revenue Fund Revenues	Total Grants and Entitlements		722,298	1,317,371	2,062,668
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	476,839	456,312	437,138
	Total Revenues from Local Sources		476,839	456,312	437,138
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		476,839	456,312	437,138
	Actual Revenues (Over)/Under Expenditures		3,449	0	0
Debt Service Fund Revenues	Total Repayment of Debt		480,288	456,312	437,138
All Fund Revenues	Total Revenues/Sources		17,523,356	18,351,632	18,366,947
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	304,008
	Total Revenues/Sources Net of Transfers		17,523,356	18,351,632	18,062,939

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	2,981,158	3,218,308	3,117,822
	Special Education-Instruction	11-2XX-100-XXX	1,446,000	1,358,641	1,404,232
	Basic Skills/Remedial-Instruction	11-230-100-XXX	355,054	559,638	64,771
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	46,371	63,178	52,830
	School-Sponsored Athletics-Instruction	11-402-100-XXX	35,304	35,684	41,300
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	0	500
	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	4,018,773	4,270,131	4,407,305
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	390	500	500
	Undistributed Expenditures-Health Services	11-000-213-XXX	164,560	168,985	182,310
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	110,249	137,366	134,046
	Undistributed Expenditures-Guidance	11-000-218-XXX	138,496	121,739	72,147
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	453,772	488,358	319,370
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	32,891	36,723	106,732
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	131,601	141,246	145,161
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	41	2,500	20,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	355,044	442,871	402,591
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	244,464	296,830	302,614
	Undistributed Expenditures-Central Services	11-000-251-XXX	220,401	232,343	257,599
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	29,110	76,104	99,026
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,209,824	1,266,602	1,226,951
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,025,073	922,386	900,210
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,587,471	2,279,345	2,258,888
	Undistributed Expenditures-Food Services	11-000-310-930	1,674	5,000	12,000
		Total Undistributed Expenditures		10,723,834	10,889,029
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	1,000
General Fund Current Expenses	Total General Current Expense		15,589,221	16,125,978	15,531,605

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	14,198	222,200	141,261
	Facilities Acquisition and Construction Services	12-000-400-XXX	703,057	197,896	179,907
	Interest Deposit to Capital Reserve	10-604	0	6,590	1,000
	Total Capital Outlay		717,255	426,686	322,168
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	14,294	25,285	13,368
	General Fund Grand Total		16,320,770	16,577,949	15,867,141
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	20,040	30,626	6,050
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	361,631	706,855
	Support Services	20-218-200-XXX	0	261,118	501,185
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	312,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	622,749	1,520,040
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	7,423	7,432	6,317
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	59,612	36,504	31,028
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	35,786	34,051	28,943
	Nonpublic Nursing Services	20-XXX-XXX-XXX	10,522	13,677	11,625
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,989	5,076	4,314
	Nonpublic Security Aid	20-XXX-XXX-XXX	20,782	21,150	17,977
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	139,114	740,639	1,620,244
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	280,840	250,785	200,118
	Title II	20-XXX-XXX-XXX	42,158	49,480	39,584
	Title IV	20-XXX-XXX-XXX	13,260	15,599	12,479
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	226,886	230,242	184,193
	Total Federal Projects	20-XXX-XXX-XXX	563,144	546,106	436,374
Special Revenue Fund Expenses	Total Special Revenue Funds		722,298	1,317,371	2,062,668
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	480,288	456,312	437,138
	Total Debt Service Funds		480,288	456,312	437,138
All Fund Expenses	Total Expenditures/Appropriations		17,523,356	18,351,632	18,366,947
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	304,008
	Total Expenditures Net of Transfers		17,523,356	18,351,632	18,062,939

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	364,660	367,695	139,780	8,780
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	475,000	476,125	381,260	324,242
	Legal Reserve	644,756	704,590	373,899	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	225,000	225,000	125,000	125,000
	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	452,051	450,856	411,000	331,381
	Repayment of Debt	3,449	0	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	\$18,417	\$21,112	\$18,141	\$19,856	\$17,523
Total Classroom Instruction	\$11,396	\$12,812	\$10,817	\$12,034	\$10,297
Classroom-Salaries and Benefits	\$10,555	\$11,683	\$10,091	\$11,106	\$9,614
Classroom-General Supplies and Textbooks	\$811	\$1,077	\$370	\$527	\$559
Classroom-Purchased Services	\$30	\$52	\$356	\$402	\$124
Total Support Services	\$2,467	\$2,768	\$2,420	\$2,719	\$2,472
Support Services-Salaries and Benefits	\$2,212	\$2,534	\$2,212	\$2,423	\$2,318
Total Administrative Costs	\$1,949	\$2,160	\$1,966	\$2,156	\$2,072
Administration Salaries and Benefits	\$1,419	\$1,661	\$1,413	\$1,524	\$1,577
Total Operations and Maintenance of Plant	\$2,111	\$2,736	\$2,394	\$2,411	\$2,179
Operations and Maintenance-Salaries and Benefits	\$863	\$1,133	\$991	\$1,006	\$974
Board Contribution to Food Services	\$0	\$3	\$8	\$9	\$19
Total Extracurricular Costs	\$167	\$217	\$214	\$217	\$192
Total Equipment Costs	\$288	\$28	\$332	\$382	\$714
Legal Costs	\$93	\$77	\$90	\$93	\$71
Employee Benefits as a percentage of salaries*	34.99%	38.33%	33.21%	30.37%	33.98%

*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.

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 Service Commission	0
	Electric-ACES program participant	0
Transportation Services, including Fuel	Transportation with CMCSSD Shared Service	0
	Jointures with Woodbine, Upper Township, Middle Township, Stone Harbor, Avalon and Sea Isle City School Districts	0
	Purchase bus fuel from Cap May County	0

Estimated Tax Rates

Municipality	Category	Amount
Dennis Township	(A) General Fund School Levy	10,431,485
	(D) Total School Levy	10,868,623
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	883,852,000
	(H) Estimated Equalized Valuation (as of 10/01/19)	918,574,101
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1802
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2297
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1356
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1832

Employee Contract List for District

Name	Category	Measure
John Murphy	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Technology
	Base Annual Salary Amount	\$86,812
	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
	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 of 100 not to exceed 8000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	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
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
Paige Sharp-Rumaker	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$109,002
	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	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	

Employee Contract List for District

Name	Category	Measure
Paige Sharp-Rumaker	Total Allowances Amount	\$6,600
	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	\$26,319
	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	
Susan Speirs	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$143,000
	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
Susan Speirs	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	\$11,050
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,602
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,147
	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
	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
Susan Speirs	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