

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	809.0	804.0	794.0
On Roll Special Ed Full-Time	116.0	120.0	108.0
On Roll Subtotal	925.0	924.0	902.0
In Private School Placements	11.0	9.0	0.0
Sent to Other Districts Regular	0.0	3.0	2.0
Sent to Other Districts Special Ed	11.0	10.0	10.0
Received	111.0	124.0	93.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,181,593	9,365,224	9,552,528
Total Tuition	10-1300	1,438,398	1,502,370	1,703,100
Unrestricted Miscellaneous Revenues	10-1XXX	113,135	41,000	35,000
Interest Earned On Maintenance Reserve	10-1XXX	8,987	1,620	4,581
Interest Earned On Capital Reserve Funds	10-1XXX	5,935	1,885	6,238
Subtotal - Revenues From Local Sources		10,748,048	10,912,099	11,301,447
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	97,770	97,770	97,770
Extraordinary Aid	10-3131	95,459	0	0
Categorical Special Education Aid	10-3132	477,653	696,197	696,197
Equalization Aid	10-3176	3,932,441	3,932,441	3,988,761
Categorical Security Aid	10-3177	158,534	218,608	218,608
Adjustment Aid	10-3178	102,575	102,575	102,575
Under Adequacy Aid	10-3180	11,616	0	0
PARCC Readiness Aid	10-3181	8,930	0	0
Per Pupil Growth Aid	10-3182	8,930	0	0
Professional Learning Community Aid	10-3183	8,780	0	0
Subtotal - Revenues From State Sources		4,902,688	5,047,591	5,103,911
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	4,705	27,815	30,983
ARRA/SEMI Revenue	10-4210	21,904	0	0
Subtotal - Revenues From Federal Sources		26,609	27,815	30,983
Budgeted Fund Balance - Operating Budget	10-303	0	812,109	993,608

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Cap Res-For Local Share	10-307	0	0	250,000
Withdrawal From Maint. Reserve	10-310	0	211,500	0
Actual Revenues (Over)/Under Expenditures		-319,752	0	0
Total Operating Budget		15,357,593	17,011,114	17,679,949
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,000	0	0
Total Revenues From Local Sources	20-1XXX	1,000	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	230,090	207,082	204,913
Title II	20-4451-4455	32,849	20,565	26,251
Title IV	20-4471-4474	0	0	11,830
I.D.E.A. Part B (Handicapped)	20-4420-4429	279,211	251,290	255,469
Total Revenues From Federal Sources		542,150	478,937	498,463
Total Grants And Entitlements		543,150	478,937	498,463
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,042,046	987,461	981,317
Total Revenues From Local Sources		1,042,046	987,461	981,317
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	176,428	175,410	169,706
Budgeted Fund Balance	40-303	0	25,004	0
Total Local Repayment Of Debt		1,218,474	1,187,875	1,151,023
Actual Revenues (Over)/Under Expenditures		501	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Repayment Of Debt		1,218,975	1,187,875	1,151,023
Total Revenues/Sources		17,119,718	18,677,926	19,329,435
Total Revenues/Sources Net of Transfers		17,119,718	18,677,926	19,329,435

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,406,508	4,506,809	4,577,358
Special Education - Instruction	11-2XX-100-XXX	1,149,981	1,144,352	1,325,653
Basic Skills/Remedial - Instruction	11-230-100-XXX	701	300	36,888
Bilingual Education - Instruction	11-240-100-XXX	34,562	35,329	36,888
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	66,531	76,195	92,050
School-Sponsored Athletics - Instruction	11-402-100-XXX	446,724	448,723	511,816
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,295,971	2,042,958	1,648,638
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	73,444	84,930	121,842
Undist. Expenditures - Health Services	11-000-213-XXX	142,853	160,516	166,087
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	194,303	228,684	244,511
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	110,896	182,464	224,660
Undist. Expenditures - Guidance	11-000-218-XXX	302,893	312,607	281,368
Undist. Expenditures - Child Study Teams	11-000-219-XXX	431,029	424,891	440,356
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	119,417	113,011	176,531
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	291,689	295,182	302,637
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	310,122	385,115	396,874
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	420,764	522,823	483,219
Undist. Expend. - Central Services	11-000-251-XXX	292,919	335,714	314,180
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	86,467	60,843	79,067
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,439,696	1,806,680	1,860,453
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	397,385	466,038	459,058
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,120,209	3,295,200	3,482,786
Total Undistributed Expenditures		9,030,057	10,717,656	10,682,267
Interest Earned On Maintenance Reserve	10-606	0	1,620	4,581

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		15,135,064	16,930,984	17,267,501
Capital Expenditures:				
Equipment	12-XXX-XXX-730	219,486	59,630	136,800
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,043	3,043	3,043
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	250,000
Interest Deposit To Capital Reserve	10-604	0	1,885	6,238
Total Capital Outlay		222,529	64,558	396,081
Transfer Of Funds To Charter Schools	10-000-100-56X	0	15,572	16,367
General Fund Grand Total		15,357,593	17,011,114	17,679,949
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	230,090	207,082	204,913
Title II	20-XXX-XXX-XXX	32,849	20,565	26,251
Title IV	20-XXX-XXX-XXX	0	0	11,830
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	279,211	251,290	255,469
Total Federal Projects	20-XXX-XXX-XXX	542,150	478,937	498,463
Total Special Revenue Funds		543,150	478,937	498,463
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,218,975	1,187,875	1,151,023
Total Debt Service Funds		1,218,975	1,187,875	1,151,023
Total Expenditures/Appropriations		17,119,718	18,677,926	19,329,435
Total Expenditures Net of Transfers		17,119,718	18,677,926	19,329,435

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
Unrestricted	General Operating Budget	487,419	468,488	402,611	340,222
Unrestricted	Repayment of Debt	25,505	25,004	0	0
Restricted for General Operating Budget	Capital Reserve	653,093	948,572	950,457	706,695
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	989,014	998,001	788,121	792,702
Restricted for General Operating Budget	Legal Reserve	1,492,258	1,677,451	931,219	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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	\$14,866	\$14,373	\$15,623	\$15,623	\$16,820
Total Classroom Instruction	\$8,211	\$8,018	\$8,433	\$8,267	\$8,957
Classroom-Salaries and Benefits	\$7,660	\$7,528	\$7,785	\$7,619	\$8,385
Classroom-General Supplies and Textbooks	\$248	\$195	\$140	\$140	\$284
Classroom-Purchased Services	\$304	\$295	\$508	\$508	\$288
Total Support Services	\$2,447	\$2,292	\$2,605	\$2,513	\$2,781
Support Services-Salaries and Benefits	\$2,117	\$1,884	\$2,120	\$2,028	\$2,193
Total Administrative Costs	\$1,514	\$1,548	\$1,533	\$1,856	\$1,838
Administration Salaries and Benefits	\$1,250	\$1,333	\$1,277	\$1,600	\$1,533
Total Operations and Maintenance of Plant	\$1,835	\$1,775	\$2,222	\$2,222	\$2,353
Operations and Maintenance-Salaries and Benefits	\$845	\$868	\$956	\$956	\$1,041
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$706	\$717	\$800	\$735	\$859
Total Equipment Costs	\$133	\$235	\$65	\$65	\$152
Legal Costs	\$35	\$17	\$27	\$27	\$22
Employee Benefits as a percentage of salaries*	34.34%	37.14%	38.19%	38.19%	38.33%

\*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.



Item	Line Number	Source	Amount	Explanation
1	600	Capital Reserve Fund	250,000	Rehabilitation/Conversion of PHS Wood Shop to Science Classroom

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	ACES Cooperative Energy Purchasing	0
Transportation Services, including Fuel	Cinnaminson BOE, Maple Shade BOE, Pennsauken BOE	0
Purchasing	MRESC	0
Municipal/Public Works	Waste Removal/Recycling	0
Municipal/Public Works	Operational services, ex: snow & ice removal, custodial & equipment maintenance services	0
Municipal/Public Works	School Resource Officer	0
Municipal/Public Works	Use of Facilities	0
Insurance Coverages and Benefits	School Alliance Insurance Fund	0

ID=Palmyra Borough

Category	Amount
(A) General Fund School Levy	9,552,528
(D) Total School Levy	10,533,845
(B) Estimated Net Taxable Valuation (as of 10/01/18)	476,914,469
(H) Estimated Equalized Valuation (as of 10/01/18)	512,976,726
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.0030
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.2087
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.8622
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	2.0535

Name=Brian J. McBride

Category	Measure
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$168,530
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	\$12,100
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	\$55,928
Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowable only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max allowable only upon retirement or termination
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Brian J. McBride

Category	Measure
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

Name=William R. Blatchley

Category	Measure
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$139,810
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	\$1,600
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	\$31,131
Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowable only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max allowable only upon retirement or termination
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=William R. Blatchley

Category	Measure
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