

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	782.0	809.0	796.0
On Roll Special Ed Full-Time	114.0	116.0	128.0
On Roll Subtotal	896.0	925.0	924.0
In Private School Placements	12.0	11.0	0.0
Sent to Other Districts Special Ed	10.0	11.0	7.0
Received	85.0	111.0	95.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,806,464	9,181,593	9,365,224
Total Tuition	10-1300	1,103,457	1,438,568	1,502,370
Transportation Fees From Other LEAs	10-1420-1440	5,918	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	153,888	50,000	41,000
Interest Earned On Maintenance Reserve	10-1XXX	0	2,470	1,620
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,631	1,885
Subtotal - Revenues From Local Sources		10,069,727	10,674,262	10,912,099
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	97,770	97,770	97,770
Extraordinary Aid	10-3131	92,837	0	0
Categorical Special Education Aid	10-3132	477,653	477,653	696,197
Equalization Aid	10-3176	3,880,223	3,932,441	3,932,441
Categorical Security Aid	10-3177	158,534	158,534	218,608
Adjustment Aid	10-3178	102,575	102,575	102,575
Under Adequacy Aid	10-3180	11,616	11,616	0
Parcc Readiness Aid	10-3181	8,930	8,930	0
Per Pupil Growth Aid	10-3182	8,930	8,930	0
Professional Learning Community Aid	10-3183	8,780	8,780	0
Other State Aids	10-3XXX	35,505	0	0
Subtotal - Revenues From State Sources		4,883,353	4,807,229	5,047,591
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	16,981	28,546	27,815
Subtotal - Revenues From Federal Sources		16,981	28,546	27,815
Budgeted Fund Balance - Operating Budget	10-303	0	840,556	812,109
Withdrawal From Maint. Reserve	10-310	0	0	211,500

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Adjustment For Prior Year Encumbrances		0	150,976	0
Actual Revenues (Over)/Under Expenditures		34,156	0	0
Total Operating Budget		15,004,217	16,501,569	17,011,114
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	232,185	208,996	207,082
Title II	20-4451-4455	35,561	32,005	20,565
I.D.E.A. Part B (Handicapped)	20-4420-4429	285,991	257,392	251,290
Total Revenues From Federal Sources		553,737	498,393	478,937
Total Grants And Entitlements		553,737	498,393	478,937
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,094,439	1,042,046	987,461
Other Miscellaneous	40-1xxx	120,346	0	0
Miscellaneous	40-1XXX	120,346	0	0
Total Revenues From Local Sources		1,214,785	1,042,046	987,461
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	190,566	176,428	175,410
Budgeted Fund Balance	40-303	0	501	25,004
Total Local Repayment Of Debt		1,405,351	1,218,975	1,187,875
Actual Revenues (Over)/Under Expenditures		-25,004	0	0
Total Repayment Of Debt		1,380,347	1,218,975	1,187,875
Total Revenues/Sources		16,938,301	18,218,937	18,677,926
Total Revenues/Sources Net of Transfers		16,938,301	18,218,937	18,677,926

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,387,732	4,479,488	4,617,545
Special Education - Instruction	11-2XX-100-XXX	1,145,987	1,191,628	1,144,352
Basic Skills/Remedial - Instruction	11-230-100-XXX	427	600	300
Bilingual Education - Instruction	11-240-100-XXX	33,296	34,600	35,329
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	63,134	78,825	76,195
School-Sponsored Athletics - Instruction	11-402-100-XXX	426,906	475,296	492,033
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,380,458	1,767,653	2,042,958
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	80,802	79,050	84,930
Undist. Expenditures - Health Services	11-000-213-XXX	139,642	152,240	160,516
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	169,051	213,910	228,684
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	67,357	68,250	182,464
Undist. Expenditures - Guidance	11-000-218-XXX	351,964	305,475	312,607
Undist. Expenditures - Child Study Teams	11-000-219-XXX	456,738	487,531	424,891
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	154,927	110,804	174,661
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	276,109	295,233	295,182
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	309,934	345,922	323,465
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	386,961	406,264	412,087
Undist. Expend. - Central Services	11-000-251-XXX	307,326	260,550	292,404
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	58,826	102,666	60,843
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,441,720	1,582,500	1,806,680
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	370,633	394,050	466,038
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,870,914	3,168,218	3,295,200
Total Undistributed Expenditures		8,823,362	9,740,316	10,563,610
Interest Earned On Maintenance Reserve	10-606	988	2,470	1,620
Total General Current Expense		14,881,832	16,003,223	16,930,984

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	118,689	204,128	59,630
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,043	3,043	3,043
Increase In Capital Reserve	10-604	0	289,544	0
Interest Deposit To Capital Reserve	10-604	653	1,631	1,885
Total Capital Outlay		122,385	498,346	64,558
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	15,572
General Fund Grand Total		15,004,217	16,501,569	17,011,114
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	232,185	208,996	207,082
Title II	20-XXX-XXX-XXX	35,561	32,005	20,565
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	285,991	257,392	251,290
Total Federal Projects	20-XXX-XXX-XXX	553,737	498,393	478,937
Total Special Revenue Funds		553,737	498,393	478,937
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,380,347	1,218,975	1,187,875
Total Debt Service Funds		1,380,347	1,218,975	1,187,875
Total Expenditures/Appropriations		16,938,301	18,218,937	18,677,926
Total Expenditures Net of Transfers		16,938,301	18,218,937	18,677,926

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	431,998	487,419	392,889	327,012
Unrestricted	Repayment of Debt	0	25,505	25,004	0
Restricted for General Operating Budget	Capital Reserve	652,440	653,093	944,268	946,153
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	988,025	989,014	991,484	781,604
Restricted for General Operating Budget	Legal Reserve	1,732,812	1,492,258	746,232	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	501	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,573	\$14,866	\$15,381	\$14,977	\$15,623
Total Classroom Instruction	\$7,743	\$8,211	\$8,505	\$8,266	\$8,433
Classroom-Salaries and Benefits	\$7,234	\$7,660	\$7,994	\$7,769	\$7,785
Classroom-General Supplies and Textbooks	\$248	\$248	\$184	\$179	\$140
Classroom-Purchased Services	\$261	\$304	\$328	\$318	\$508
Total Support Services	\$2,129	\$2,447	\$2,433	\$2,394	\$2,605
Support Services-Salaries and Benefits	\$1,923	\$2,117	\$2,068	\$2,010	\$2,120
Total Administrative Costs	\$1,411	\$1,514	\$1,587	\$1,543	\$1,533
Administration Salaries and Benefits	\$1,175	\$1,250	\$1,283	\$1,247	\$1,277
Total Operations and Maintenance of Plant	\$1,622	\$1,835	\$2,013	\$1,957	\$2,222
Operations and Maintenance-Salaries and Benefits	\$793	\$845	\$933	\$907	\$956
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$654	\$706	\$794	\$772	\$800
Total Equipment Costs	\$19	\$133	\$31	\$221	\$65
Legal Costs	\$20	\$35	\$31	\$30	\$27
Employee Benefits as a percentage of salaries*	31.77%	34.34%	36.80%	36.80%	38.19%

\*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Cinnaminson BOE	0
Transportation Services, including Fuel	Maple Shade BOE	0
Transportation Services, including Fuel	Pennsauken BOE	0
Purchasing	MRESC	0
Purchasing	ACES	0
Municipal/Public Works	Facility Use	0
Municipal/Public Works	Snow and Ice Removal	0
Municipal/Public Works	Heavy Equipment	0
Insurance Coverages and Benefits	SAIF	0



ID=Palmyra Borough

Category	Amount
(A) General Fund School Levy	9,365,224
(D) Total School Levy	10,352,685
(B) Estimated Net Taxable Valuation (as of 10/01/17)	477,098,169
(H) Estimated Equalized Valuation (as of 10/01/17)	509,393,725
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9630
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1699
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8385
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0324

Name=Brian J. McBride

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$163,915
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	\$11,700
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	\$40,217
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum 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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Brian J. McBride

Category	Measure
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	None Reported
Base Annual Salary Amount	\$136,068
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	07/01/18
End Date of Contract	06/30/19
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	\$1,100
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,700
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowable only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum only upon retirement or terminati
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

Name=William R. Blatchley

Category	Measure
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