

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	804.0	797.0	793.0
On Roll Special Ed Full-Time	120.0	125.0	125.0
On Roll Subtotal	924.0	922.0	918.0
In Private School Placements	9.0	7.0	7.0
Sent to Other Districts Regular	3.0	2.0	2.0
Sent to Other Districts Special Ed	10.0	14.0	23.0
Received	124.0	116.0	112.0

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	9,365,224	9,552,528	9,928,786
	Total Tuition	10-1300	1,615,418	1,703,100	1,880,231
	Unrestricted Miscellaneous Revenues	10-1XXX	118,971	35,000	35,000
	Interest Earned on Maintenance Reserve	10-1XXX	18,155	4,581	5,860
	Interest Earned on Capital Reserve Funds	10-1XXX	12,103	6,238	4,062
	Total Revenues from Local Sources		11,129,871	11,301,447	11,853,939
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	97,770	97,770	97,770
	Extraordinary Aid	10-3131	156,986	0	0
	Categorical Special Education Aid	10-3132	696,197	696,197	696,197
	Equalization Aid	10-3176	3,932,441	3,988,761	3,991,748
	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		5,204,577	5,103,911	5,106,898
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	4,469	30,983	25,422
	ARRA/SEMI Revenue	10-4210	14,920	0	0
	Total Revenues from Federal Sources		19,389	30,983	25,422
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	993,608	1,345,123
	Withdrawal from Capital Reserve for Local Share	10-307	0	250,000	0
	Withdrawal from Maintenance Reserve	10-310	0	0	350,000
	Actual Revenues (Over)/Under Expenditures		-590,149	0	0
General Fund Revenues	Total Operating Budget		15,763,688	17,679,949	18,681,382
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	278,573	204,913	232,563
	Title II	20-4451-4455	27,450	26,251	23,100
	Title IV	20-4471-4474	7,234	11,830	13,530
	I.D.E.A. Part B (Handicapped)	20-4420-4429	283,856	255,469	264,287
	Total Revenues from Federal Sources		597,113	498,463	533,480
Special Revenue Fund Revenues	Total Grants and Entitlements		597,113	498,463	533,480

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	987,461	981,317	985,958
	Total Revenues from Local Sources		987,461	981,317	985,958
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	175,410	169,706	169,667
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,162,871	1,151,023	1,155,625
	Actual Revenues (Over)/Under Expenditures		25,004	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,187,875	1,151,023	1,155,625
All Fund Revenues	Total Revenues/Sources		17,548,676	19,329,435	20,370,487
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,548,676	19,329,435	20,370,487

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	4,602,714	4,577,358	4,794,272
	Special Education-Instruction	11-2XX-100-XXX	1,243,144	1,325,653	1,252,166
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	36,888	210,990
	Bilingual Education-Instruction	11-240-100-XXX	31,797	36,888	60,818
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	62,880	92,050	89,280
	School-Sponsored Athletics-Instruction	11-402-100-XXX	425,159	511,816	542,816
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,336,684	1,648,638	1,986,240
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	86,133	121,842	132,363
	Undistributed Expenditures-Health Services	11-000-213-XXX	149,426	166,087	177,197
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	238,503	244,511	251,115
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	153,499	224,660	218,324
	Undistributed Expenditures-Guidance	11-000-218-XXX	255,649	281,368	357,442
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	432,388	440,356	445,019
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	111,869	176,531	217,207
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	299,726	302,637	328,218
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	381,949	396,874	362,196
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	468,226	483,219	502,634
	Undistributed Expenditures-Central Services	11-000-251-XXX	300,871	314,180	333,361
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	62,118	79,067	69,943
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,590,671	1,860,453	1,767,079
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	357,474	459,058	419,765
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,048,806	3,482,786	3,487,760
	Total Undistributed Expenditures			9,273,992	10,682,267
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	4,581	5,860
General Fund Current Expenses	Total General Current Expense		15,639,686	17,267,501	18,012,065

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	98,959	136,800	601,639
	Facilities Acquisition and Construction Services	12-000-400-XXX	25,043	3,043	3,043
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	250,000	0
	Interest Deposit to Capital Reserve	10-604	0	6,238	4,062
	Total Capital Outlay		124,002	396,081	608,744
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	16,367	60,573
	General Fund Grand Total		15,763,688	17,679,949	18,681,382
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	278,573	204,913	232,563
	Title II	20-XXX-XXX-XXX	27,450	26,251	23,100
	Title IV	20-XXX-XXX-XXX	7,234	11,830	13,530
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	283,856	255,469	264,287
	Total Federal Projects	20-XXX-XXX-XXX	597,113	498,463	533,480
Special Revenue Fund Expenses	Total Special Revenue Funds		597,113	498,463	533,480
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,187,875	1,151,023	1,155,625
	Total Debt Service Funds		1,187,875	1,151,023	1,155,625
All Fund Expenses	Total Expenditures/Appropriations		17,548,676	19,329,435	20,370,487
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,548,676	19,329,435	20,370,487

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	948,572	960,675	716,913	720,975
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	998,001	1,029,656	1,034,237	690,097
	Legal Reserve	1,677,451	2,157,681	1,226,462	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	468,488	534,649	472,260	353,599
	Repayment of Debt	25,004	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	\$14,373	\$15,003	\$16,820	\$16,509	\$17,068
Total Classroom Instruction	\$8,018	\$8,306	\$8,957	\$8,791	\$9,204
Classroom-Salaries and Benefits	\$7,528	\$7,556	\$8,385	\$8,230	\$8,656
Classroom-General Supplies and Textbooks	\$195	\$144	\$284	\$278	\$164
Classroom-Purchased Services	\$295	\$607	\$288	\$283	\$384
Total Support Services	\$2,292	\$2,355	\$2,781	\$2,729	\$2,953
Support Services-Salaries and Benefits	\$1,884	\$1,894	\$2,193	\$2,152	\$2,363
Total Administrative Costs	\$1,548	\$1,694	\$1,838	\$1,804	\$1,781
Administration Salaries and Benefits	\$1,333	\$1,480	\$1,533	\$1,505	\$1,487
Total Operations and Maintenance of Plant	\$1,775	\$1,947	\$2,353	\$2,310	\$2,221
Operations and Maintenance-Salaries and Benefits	\$868	\$896	\$1,041	\$1,022	\$1,088
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$717	\$677	\$859	\$843	\$881
Total Equipment Costs	\$235	\$106	\$152	\$149	\$658
Legal Costs	\$17	\$21	\$22	\$22	\$22
Employee Benefits as a percentage of salaries*	37.14%	35.59%	38.33%	38.33%	36.01%

*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)
Insurance Coverages and Benefits	School Alliance Insurance Fund	0
Municipal/Public Works	Borough of Palmyra	0
Others	Burlington County Crisis Response Team	0
	Borough of Palmyra, SRO	0
Purchasing	Alliance for Competitive Energy Services	0
	Ed Services Commission, Hunterdon County ESU	0
Recycling	Borough of Palmyra	0
Special Education Services	Burlington County Special Services	0
	Burlington County ESU	0
Transportation Services, including Fuel	Cinnaminson BOE	0
	Maple Shade BOE	0
	BCSSSD	0
	Camden County ESU	0

Estimated Tax Rates

Municipality	Category	Amount
Palmyra Borough	(A) General Fund School Levy	9,928,786
	(D) Total School Levy	10,914,744
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	477,382,738
	(H) Estimated Equalized Valuation (as of 10/01/19)	509,643,143
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0798
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2864
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9482
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1416

Employee Contract List for District

Name	Category	Measure
Brian J. McBride	Job Title	Superintendent
	Job Title II	NA
	Base Annual Salary Amount	\$171,609
	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	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$2,700
	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	\$28,200
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowed only at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max accumulated at 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	\$13,200
	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	Max accumulated at per diem rate
	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
Ronald Holt	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	NA
	Base Annual Salary Amount	\$77,263
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	14
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Ronald Holt	Total Allowances Amount	\$125
	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	\$20,943
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowed only at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max accumulated at 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	\$5,943
	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	Max accumulated at per diem rate
	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	NA
	Base Annual Salary Amount	\$143,934
	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
William R. Blatchley	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	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	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$2,200
	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	\$28,840
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowed only at reirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max accumulated at 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	\$13,840
	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	Max accumulated at per diem rate
	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
William R. Blatchley	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