

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	364.0	388.0	389.0
On Roll Special Ed Full-Time	47.0	55.0	55.0
On Roll Subtotal	411.0	443.0	444.0
In Private School Placements	5.0	6.0	6.0
Sent to Other Districts Regular	72.0	97.0	106.0
Sent to Other Districts Special Ed	24.0	28.0	30.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,287,421	5,527,179	5,779,264
	Total Tuition	10-1300	16,001	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	80	80
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	10
	Other Restricted Miscellaneous Revenues	10-1XXX	24,723	0	0
	Total Revenues from Local Sources		5,328,145	5,527,269	5,779,354
General Fund Revenues from State Sources	School Choice Aid	10-3116	544,852	546,700	457,597
	Categorical Transportation Aid	10-3121	24,628	111,609	111,609
	Extraordinary Aid	10-3131	19,015	0	0
	Categorical Special Education Aid	10-3132	236,151	446,058	446,058
	Equalization Aid	10-3176	1,599,437	1,907,615	2,260,331
	Categorical Security Aid	10-3177	15,047	133,028	133,028
	Under Adequacy Aid	10-3180	28,323	0	0
	PARCC Readiness Aid	10-3181	4,040	0	0
	Per Pupil Growth Aid	10-3182	4,040	0	0
	Professional Learning Community Aid	10-3183	4,770	0	0
	Host District Support Aid	10-3184	12,194	0	0
	Total Revenues from State Sources		2,492,497	3,145,010	3,408,623
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	912,475	894,945
	Adjustment for Prior Year Encumbrances		0	1,990	0
	Actual Revenues (Over)/Under Expenditures		-404,197	0	0
General Fund Revenues	Total Operating Budget		7,416,445	9,586,744	10,082,922
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	42,644	43,288	94,110
	Other Restricted Entitlements	20-32XX	281,757	311,060	311,060
	Total Revenues from State Sources		324,401	354,348	405,170

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	76,803	77,685	58,264
	Title II	20-4451-4455	21,310	24,361	18,271
	Title IV	20-4471-4474	10,000	10,401	7,801
	I.D.E.A. Part B (Handicapped)	20-4420-4429	182,741	168,365	126,274
	Total Revenues from Federal Sources		290,854	280,812	210,610
Special Revenue Fund Revenues	Total Grants and Entitlements		615,255	635,160	615,780
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	132,412	128,775	125,914
	Total Revenues from Local Sources		132,412	128,775	125,914
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	41,103	39,975	39,086
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		173,515	168,750	165,000
Debt Service Fund Revenues	Total Repayment of Debt		173,515	168,750	165,000
All Fund Revenues	Total Revenues/Sources		8,205,215	10,390,654	10,863,702
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,205,215	10,390,654	10,863,702

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,010,541	2,213,357	2,308,889
	Special Education-Instruction	11-2XX-100-XXX	355,113	466,201	561,950
	Basic Skills/Remedial-Instruction	11-230-100-XXX	191,071	221,228	236,770
	Bilingual Education-Instruction	11-240-100-XXX	32,755	55,135	2,200
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,739	36,415	37,184
	School-Sponsored Athletics-Instruction	11-402-100-XXX	31,640	35,424	35,129
	Summer School	11-422-XXX-XXX	0	3,520	3,520
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,976,886	2,916,511	2,953,040
	Undistributed Expenditures-Health Services	11-000-213-XXX	82,631	89,010	91,415
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	101,447	154,735	156,947
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	36,720	36,720
	Undistributed Expenditures-Guidance	11-000-218-XXX	41,740	43,266	44,384
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	179,433	200,761	207,136
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	5,100	21,011	110,600
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	664	400
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,849	7,000	7,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	295,920	340,475	341,184
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	59,331	74,845	60,041
	Undistributed Expenditures-Central Services	11-000-251-XXX	132,722	135,325	137,875
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	19,918	23,357	23,917
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	499,259	734,379	776,935
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	398,451	427,239	434,300
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	831,480	1,044,558	1,231,500
	Total Undistributed Expenditures			4,627,167	6,249,856
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	80	80
General Fund Current Expenses	Total General Current Expense		7,276,026	9,281,216	9,799,116

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	98,046	60,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	73,534	73,534
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		0	171,590	133,544
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	140,419	133,938	150,262
	General Fund Grand Total		7,416,445	9,586,744	10,082,922
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	42,644	43,288	84,264
	Support Services	20-218-200-XXX	0	0	9,846
	Total Preschool Education Aid	20-218-XXX-XXX	42,644	43,288	94,110
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	16,599	14,258	14,258
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	131,514	156,398	156,398
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	69,973	59,465	59,465
	Nonpublic Nursing Services	20-XXX-XXX-XXX	29,585	26,093	26,093
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,211	9,612	9,612
	Nonpublic Security Aid	20-XXX-XXX-XXX	22,875	45,234	45,234
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	324,401	354,348	405,170
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	76,803	77,685	58,264
	Title II	20-XXX-XXX-XXX	21,310	24,361	18,271
	Title IV	20-XXX-XXX-XXX	10,000	10,401	7,801
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	182,741	168,365	126,274
	Total Federal Projects	20-XXX-XXX-XXX	290,854	280,812	210,610
Special Revenue Fund Expenses	Total Special Revenue Funds		615,255	635,160	615,780
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	173,515	168,750	165,000
	Total Debt Service Funds		173,515	168,750	165,000
All Fund Expenses	Total Expenditures/Appropriations		8,205,215	10,390,654	10,863,702
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,205,215	10,390,654	10,863,702

## Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	10,000	10,000	10,010	10,020
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	80,000	80,000	80,080	80,160
	Legal Reserve	1,381,732	1,697,523	858,195	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	271,888	359,897	286,750	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

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	\$13,925	\$11,955	\$14,920	\$13,780	\$14,956
Total Classroom Instruction	\$8,235	\$7,819	\$9,339	\$8,653	\$9,384
Classroom-Salaries and Benefits	\$7,367	\$7,129	\$8,375	\$7,770	\$8,397
Classroom-General Supplies and Textbooks	\$622	\$408	\$611	\$560	\$634
Classroom-Purchased Services	\$246	\$283	\$353	\$324	\$352
Total Support Services	\$1,301	\$1,223	\$1,659	\$1,537	\$1,870
Support Services-Salaries and Benefits	\$1,178	\$1,096	\$1,269	\$1,175	\$1,507
Total Administrative Costs	\$1,545	\$1,415	\$1,600	\$1,527	\$1,522
Administration Salaries and Benefits	\$1,050	\$917	\$990	\$917	\$940
Total Operations and Maintenance of Plant	\$2,043	\$1,324	\$2,102	\$1,859	\$1,971
Operations and Maintenance-Salaries and Benefits	\$722	\$570	\$808	\$748	\$766
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$141	\$174	\$220	\$204	\$209
Total Equipment Costs	\$0	\$0	\$149	\$226	\$138
Legal Costs	\$27	\$15	\$25	\$23	\$23
Employee Benefits as a percentage of salaries*	22.42%	25.61%	28.81%	28.74%	31.94%

\*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.

**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared services with Woodlynne	0
Transportation Services, including Fuel	Transportation services through CCESC	0

## Estimated Tax Rates

Municipality	Category	Amount
Merchantville Bor	(A) General Fund School Levy	5,653,221
	(D) Total School Levy	5,780,565
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	243,503,752
	(H) Estimated Equalized Valuation (as of 10/01/18)	253,543,155
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.3216
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.3739
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.2297
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.2799

## Employee Contract List for District

Name	Category	Measure
Jeanne Leise	Job Title	Social Worker
	Job Title II	None Reported
	Base Annual Salary Amount	\$81,134
	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	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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
	Total Allowances Amount	\$820
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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
Jeanne Leise	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
Kim Klaus	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	LDTC
	Base Annual Salary Amount	\$94,974
	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	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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
Kim Klaus	Total Allowances Amount	\$820
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No 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	
Scott Strong	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$137,500
	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
Scott Strong	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	0
	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	\$5,100
	Total Bonuses Amount	\$20,611
	Total Stipends Amount	\$5,000
	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	\$36,154
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No 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
Scott Strong	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
Shared Service Agreement	Job Title	Business Administrator
	Job Title II	Business Office Staff
	Base Annual Salary Amount	\$0
	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	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No 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	Shared with Woodlynne BOE
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported