

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	353.0	340.0	346.0
On Roll Special Ed Full-Time	77.0	79.0	79.0
On Roll Subtotal	430.0	419.0	425.0
In Private School Placements	2.0	3.0	3.0
Sent to Other Districts Regular	5.0	3.0	0.0
Sent to Other Districts Special Ed	4.0	2.0	2.0
Received		3.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,810,288	3,946,382	4,084,856
Total Tuition	10-1300	5,113	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	59,667	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	100
Subtotal - Revenues From Local Sources		3,875,068	3,946,382	4,084,956
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	2,078	2,078	16,028
Extraordinary Aid	10-3131	15,532	0	0
Categorical Special Education Aid	10-3132	244,021	244,021	244,021
Equalization Aid	10-3176	2,793,148	2,851,527	2,851,527
Categorical Security Aid	10-3177	22,793	22,793	98,488
Adjustment Aid	10-3178	1	1	0
Parcc Readiness Aid	10-3181	3,650	3,650	0
Per Pupil Growth Aid	10-3182	3,650	3,650	0
Professional Learning Community Aid	10-3183	4,050	4,050	0
Subtotal - Revenues From State Sources		3,088,923	3,131,770	3,210,064
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	15,371	0
ARRA/SEMI Revenue	10-4210	1,004	0	0
Subtotal - Revenues From Federal Sources		1,004	15,371	0
Budgeted Fund Balance - Operating Budget	10-303	0	965,841	993,926
Withdrawal From Cap Res-For Local Share	10-307	400,000	300,361	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	491,820	0	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	90,346
Adjustment For Prior Year Encumbrances		0	561,162	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		-611,060	0	0
Total Operating Budget		7,245,755	8,920,887	8,379,292
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	35,523	39,470	36,063
Total Revenues From State Sources		35,523	39,470	36,063
Revenues from Federal Sources:				
Title I	20-4411-4416	100,270	96,333	72,250
Title II	20-4451-4455	26,591	25,567	19,175
I.D.E.A. Part B (Handicapped)	20-4420-4429	142,925	142,611	106,958
Total Revenues From Federal Sources		269,786	264,511	198,383
Total Grants And Entitlements		305,309	303,981	234,446
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	202,325	207,683	208,021
Total Revenues From Local Sources		202,325	207,683	208,021
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	83,038	54,316	54,404
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		285,363	262,000	262,425
Total Repayment Of Debt		285,363	262,000	262,425
Total Revenues/Sources		7,836,427	9,486,868	8,876,163
Total Revenues/Sources Net of Transfers		7,836,427	9,486,868	8,876,163

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,151,074	2,240,843	2,292,891
Special Education - Instruction	11-2XX-100-XXX	766,662	878,487	915,526
Basic Skills/Remedial - Instruction	11-230-100-XXX	188,711	181,588	169,642
Bilingual Education - Instruction	11-240-100-XXX	26,239	28,562	29,217
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	38,916	38,850	42,038
School-Sponsored Athletics - Instruction	11-402-100-XXX	13,976	22,858	22,858
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	251,762	332,149	432,210
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,842	22,825	23,368
Undist. Expenditures - Health Services	11-000-213-XXX	66,109	63,362	64,433
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	241,283	252,000	223,684
Undist. Expenditures - Guidance	11-000-218-XXX	75,898	82,706	84,956
Undist. Expenditures - Child Study Teams	11-000-219-XXX	125,405	146,147	177,866
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	76,945	131,498	123,293
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	22,314	36,574	38,416
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	10,750	10,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	269,192	345,383	327,428
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	184,959	208,982	209,801
Undist. Expend. - Central Services	11-000-251-XXX	142,251	156,452	149,158
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	15,400	15,100	19,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	441,929	618,299	657,490
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	82,986	118,690	123,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,408,877	2,125,924	2,150,386
Total Undistributed Expenditures		3,423,152	4,666,841	4,815,339
Interest Earned On Maintenance Reserve	10-606	136	0	100
Increase In Current Expense Emergency Reserve	10-607	75	0	0
Total General Current Expense		6,608,941	8,058,029	8,287,611

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	4,460	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	331,993	862,858	91,681
Increase In Capital Reserve	10-604	300,000	0	0
Interest Deposit To Capital Reserve	10-604	361	0	0
Total Capital Outlay		636,814	862,858	91,681
General Fund Grand Total		7,245,755	8,920,887	8,379,292
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	35,523	39,470	36,063
Total Preschool Education Aid	20-218-XXX-XXX	35,523	39,470	36,063
Total State Projects	20-XXX-XXX-XXX	35,523	39,470	36,063
Federal Projects:				
Title I	20-XXX-XXX-XXX	100,270	96,333	72,250
Title II	20-XXX-XXX-XXX	26,591	25,567	19,175
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	142,925	142,611	106,958
Total Federal Projects	20-XXX-XXX-XXX	269,786	264,511	198,383
Total Special Revenue Funds		305,309	303,981	234,446
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	285,363	262,000	262,425
Total Debt Service Funds		285,363	262,000	262,425
Total Expenditures/Appropriations		7,836,427	9,486,868	8,876,163
Total Expenditures Net of Transfers		7,836,427	9,486,868	8,876,163

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	299,667	297,171	265,532	250,000
Unrestricted	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	891,820	300,361	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	162,885	163,021	163,021	163,121
Restricted for General Operating Budget	Legal Reserve	1,860,033	1,912,596	978,394	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	90,270	90,346	90,346	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	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	\$14,543	\$14,697	\$17,760	\$18,250	\$18,279
Total Classroom Instruction	\$9,864	\$9,910	\$11,766	\$11,738	\$11,801
Classroom-Salaries and Benefits	\$9,124	\$9,375	\$10,950	\$10,902	\$10,919
Classroom-General Supplies and Textbooks	\$681	\$483	\$716	\$733	\$781
Classroom-Purchased Services	\$60	\$52	\$100	\$102	\$101
Total Support Services	\$1,630	\$1,715	\$2,025	\$2,351	\$2,337
Support Services-Salaries and Benefits	\$975	\$954	\$1,194	\$1,683	\$1,711
Total Administrative Costs	\$1,644	\$1,697	\$1,956	\$2,185	\$2,081
Administration Salaries and Benefits	\$979	\$1,008	\$1,140	\$1,335	\$1,244
Total Operations and Maintenance of Plant	\$1,278	\$1,211	\$1,810	\$1,769	\$1,844
Operations and Maintenance-Salaries and Benefits	\$677	\$673	\$854	\$865	\$878
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$126	\$164	\$204	\$207	\$215
Total Equipment Costs	\$0	\$10	\$0	\$0	\$0
Legal Costs	\$57	\$50	\$93	\$95	\$94
Employee Benefits as a percentage of salaries*	37.07%	36.96%	52.96%	51.31%	51.23%

*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)
Business Services	Business Office - Woodlynne	0
Staffing - Other	Librarian - Audubon	0

ID=Magnolia

Category	Amount
(A) General Fund School Levy	4,015,619
(D) Total School Levy	4,223,471
(B) Estimated Net Taxable Valuation (as of 02/05/18)	262,020,200
(H) Estimated Equalized Valuation (as of 10/01/17)	270,099,202
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5326
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6119
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4867
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5637

Name=Karen Macpherson

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum
Base Annual Salary Amount	\$93,100
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	06/30/18
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,820
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 at 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

Name=Karen Macpherson

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=Ralph Johnson

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$101,300
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	06/30/18
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	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)	\$1,812
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,292
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 retirement
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

Name=Ralph Johnson

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=Shared Service Agreement

Category	Measure
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	07/01/17
End Date of Contract	06/30/18
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
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

Name=Shared Service Agreement

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	Shared with Woodlynne
Additional Comment 2	Shared with Merchantville
Additional Comment 3	Shared with Mt Ephraim

Name=Warren Pross

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$123,000
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	07/01/15
End Date of Contract	06/30/18
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	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
Total Allowances Amount	\$1,375
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	\$33,923
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 retirement
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

Name=Warren Pross

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