

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	354.0	364.0	356.0
On Roll Special Ed Full-Time	52.0	47.0	46.0
On Roll Subtotal	406.0	411.0	402.0
In Private School Placements	5.0	5.0	4.0
Sent to Other Districts Regular	56.0	72.0	92.0
Sent to Other Districts Special Ed	23.0	24.0	29.0
Received	1.0		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	4,739,823	5,253,705	5,877,179
Total Tuition	10-1300	24,623	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	88,852	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	80
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	10
Other Restricted Miscellaneous Revenues	10-1XXX	2,827	0	0
Subtotal - Revenues From Local Sources		4,856,125	5,253,705	5,877,269
Revenues from State Sources:				
School Choice Aid	10-3116	544,852	544,852	546,700
Categorical Transportation Aid	10-3121	24,628	24,628	111,609
Extraordinary Aid	10-3131	39,290	30,000	0
Categorical Special Education Aid	10-3132	236,151	236,151	236,151
Equalization Aid	10-3176	1,476,290	1,476,290	1,599,437
Categorical Security Aid	10-3177	15,047	15,047	77,865
Under Adequacy Aid	10-3180	28,323	28,323	0
Parcc Readiness Aid	10-3181	4,040	4,040	0
Per Pupil Growth Aid	10-3182	4,040	4,040	0
Professional Learning Community Aid	10-3183	4,770	4,770	0
Host District Support Aid	10-3184	4,690	12,194	0
Subtotal - Revenues From State Sources		2,382,121	2,380,335	2,571,762
Budgeted Fund Balance - Operating Budget	10-303	0	614,292	912,475
Adjustment For Prior Year Encumbrances		0	1,593	0
Actual Revenues (Over)/Under Expenditures		-208,831	0	0
Total Operating Budget		7,029,415	8,249,925	9,361,506
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	36,552	0	0
Preschool Education Aid	20-3218	0	42,644	43,288
Other Restricted Entitlements	20-32XX	289,021	242,362	242,362
Total Revenues From State Sources		325,573	285,006	285,650
Revenues from Federal Sources:				
Title I	20-4411-4416	79,720	119,447	89,585
Title II	20-4451-4455	21,478	21,310	15,982
Title IV	20-4471-4474	0	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	171,617	182,741	137,056
Total Revenues From Federal Sources		272,815	333,498	250,123
Total Grants And Entitlements		598,388	618,504	535,773
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	301,255	132,412	128,775
Total Revenues From Local Sources		301,255	132,412	128,775
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	32,228	41,103	39,975
Total Local Repayment Of Debt		333,483	173,515	168,750
Total Repayment Of Debt		333,483	173,515	168,750
Total Revenues/Sources		7,961,286	9,041,944	10,066,029
Total Revenues/Sources Net of Transfers		7,961,286	9,041,944	10,066,029

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,114,360	2,054,417	2,213,969
Special Education - Instruction	11-2XX-100-XXX	331,012	409,542	464,689
Basic Skills/Remedial - Instruction	11-230-100-XXX	132,948	182,265	219,734
Bilingual Education - Instruction	11-240-100-XXX	2,744	36,727	56,089
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,929	32,274	36,415
School-Sponsored Athletics - Instruction	11-402-100-XXX	29,238	39,935	35,424
Summer School	11-422-XXX-XXX	3,458	3,360	3,520
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,575,221	2,100,300	2,734,752
Undist. Expenditures - Health Services	11-000-213-XXX	72,328	82,127	89,010
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	87,234	126,099	154,735
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	3,444	0	36,720
Undist. Expenditures - Guidance	11-000-218-XXX	46,138	42,081	43,266
Undist. Expenditures - Child Study Teams	11-000-219-XXX	173,495	194,714	200,886
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	10,800	15,300	20,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	800	1,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	917	7,000	7,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	309,068	337,077	330,475
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	58,953	63,686	64,845
Undist. Expend. - Central Services	11-000-251-XXX	142,810	132,533	135,325
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,264	21,935	23,357
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	698,237	737,446	772,425
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	373,791	415,215	426,215
Personal Services - Employee Benefits	11-XXX-XXX-2XX	723,566	978,802	1,045,582
Total Undistributed Expenditures		4,295,266	5,255,115	6,085,593
Interest Earned On Maintenance Reserve	10-606	0	0	80
Total General Current Expense		6,930,955	8,013,635	9,115,513

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	60,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	123,841	73,534
Interest Deposit To Capital Reserve	10-604	0	0	10
Total Capital Outlay		0	123,841	133,544
Transfer Of Funds To Charter Schools	10-000-100-56X	98,460	112,449	112,449
General Fund Grand Total		7,029,415	8,249,925	9,361,506
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	36,552	42,644	43,288
Total Preschool Education Aid	20-218-XXX-XXX	36,552	42,644	43,288
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	18,214	15,142	15,142
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	131,943	131,022	131,022
Nonpublic Handicapped Services	20-XXX-XXX-XXX	86,128	58,805	58,805
Nonpublic Nursing Services	20-XXX-XXX-XXX	28,620	23,868	23,868
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,216	6,895	6,895
Nonpublic Security Aid	20-XXX-XXX-XXX	15,900	6,630	6,630
Total Other State Projects		289,021	242,362	242,362
Total State Projects	20-XXX-XXX-XXX	325,573	285,006	285,650
Federal Projects:				
Title I	20-XXX-XXX-XXX	79,720	119,447	89,585
Title II	20-XXX-XXX-XXX	21,478	21,310	15,982
Title IV	20-XXX-XXX-XXX	0	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	171,617	182,741	137,056
Total Federal Projects	20-XXX-XXX-XXX	272,815	333,498	250,123
Total Special Revenue Funds		598,388	618,504	535,773

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	333,483	173,515	168,750
Total Debt Service Funds		333,483	173,515	168,750
Total Expenditures/Appropriations		7,961,286	9,041,944	10,066,029
Total Expenditures Net of Transfers		7,961,286	9,041,944	10,066,029

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	432,975	271,888	323,147	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	10,000	10,000	10,000	10,010
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	80,000	80,000	80,000	80,080
Restricted for General Operating Budget	Legal Reserve	742,295	1,381,732	839,328	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	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	\$13,448	\$13,925	\$14,102	\$13,749	\$14,920
Total Classroom Instruction	\$8,179	\$8,235	\$8,655	\$8,496	\$9,339
Classroom-Salaries and Benefits	\$7,430	\$7,367	\$7,684	\$7,725	\$8,375
Classroom-General Supplies and Textbooks	\$487	\$622	\$616	\$455	\$611
Classroom-Purchased Services	\$262	\$246	\$356	\$316	\$353
Total Support Services	\$1,422	\$1,301	\$1,417	\$1,430	\$1,659
Support Services-Salaries and Benefits	\$1,180	\$1,178	\$1,215	\$1,203	\$1,269
Total Administrative Costs	\$1,576	\$1,545	\$1,576	\$1,603	\$1,600
Administration Salaries and Benefits	\$1,240	\$1,050	\$976	\$1,009	\$990
Total Operations and Maintenance of Plant	\$2,122	\$2,043	\$2,231	\$1,999	\$2,102
Operations and Maintenance-Salaries and Benefits	\$629	\$722	\$801	\$759	\$808
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$149	\$141	\$223	\$221	\$220
Total Equipment Costs	\$0	\$0	\$0	\$0	\$149
Legal Costs	\$27	\$27	\$25	\$25	\$25
Employee Benefits as a percentage of salaries*	2.04%	22.42%	29.17%	28.74%	28.81%

*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	Shared services with Woodlynne	0
Transportation Services, including Fuel	Transportation services through CCESC	0
Insurance Coverages and Benefits	BCIPJIF Insurance	0

ID=Merchantville Bor

Category	Amount
(A) General Fund School Levy	5,565,442
(D) Total School Levy	5,696,036
(B) Estimated Net Taxable Valuation (as of 02/13/18)	243,503,752
(H) Estimated Equalized Valuation (as of 10/01/17)	252,894,626
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2856
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.3392
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.2007
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.2523

Name=J. Scott Strong

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,000
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	07/01/17
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	\$7,600
Total Bonuses Amount	\$20,986
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	\$35,769
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=J. Scott Strong

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=Jeanne Leise

Category	Measure
Job Title	Social Worker
Job Title II	None Reported
Base Annual Salary Amount	\$76,662
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	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
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Jeanne Leise

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=Kim Klaus

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	LDTC
Base Annual Salary Amount	\$89,740
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	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
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Kim Klaus

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	None Reported
Additional Comment 3	None Reported