

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,100.0	1,056.0	1,076.0
On Roll Special Ed Full-Time	212.0	228.0	225.0
On Roll Subtotal	1,312.0	1,284.0	1,301.0
In Private School Placements	5.0	5.0	6.0
Sent to Other Districts Special Ed	12.0	10.0	10.0
In State Facilities	1.0	1.0	1.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,652,029	17,916,809	18,185,561
Total Tuition	10-1300	38,896	0	0
Transportation Fees From Other LEAs	10-1420-1440	0	80,000	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	487,509	400,000	450,000
Subtotal - Revenues From Local Sources		18,178,434	18,396,809	18,715,561
Revenues from State Sources:				
School Choice Aid	10-3116	437,096	437,096	461,888
Categorical Transportation Aid	10-3121	84,661	84,661	301,868
Extraordinary Aid	10-3131	43,878	0	0
Categorical Special Education Aid	10-3132	894,428	894,428	898,929
Equalization Aid	10-3176	6,194,693	6,194,693	6,194,693
Categorical Security Aid	10-3177	43,566	43,566	43,566
Parcc Readiness Aid	10-3181	14,230	14,230	0
Per Pupil Growth Aid	10-3182	14,230	14,230	0
Professional Learning Community Aid	10-3183	13,340	13,340	0
Other State Aids	10-3XXX	4,046	0	0
Subtotal - Revenues From State Sources		7,744,168	7,696,244	7,900,944
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	51,244	24,535	26,309
ARRA/SEMI Revenue	10-4210	4,665	0	0
Subtotal - Revenues From Federal Sources		55,909	24,535	26,309
Budgeted Fund Balance - Operating Budget	10-303	0	2,341,713	1,989,370
Adjustment For Prior Year Encumbrances		0	98,809	0
Actual Revenues (Over)/Under Expenditures		-480,656	0	0
Total Operating Budget		25,497,855	28,558,110	28,632,184

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	13,437	0	0
Total Revenues From Local Sources	20-1XXX	13,437	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	188,467	191,747	143,810
Title II	20-4451-4455	23,494	37,318	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	273,824	268,879	201,659
Other	20-4XXX	18,922	0	0
Total Revenues From Federal Sources		504,707	497,944	345,469
Total Grants And Entitlements		518,144	497,944	345,469
Repayment of Debt:				
Transfers From Other Funds	40-5200	310,829	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,011,983	2,374,577	2,405,372
Total Revenues From Local Sources		2,011,983	2,374,577	2,405,372
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,003,858	1,016,956	1,015,040
Budgeted Fund Balance	40-303	0	33,922	1
Total Local Repayment Of Debt		3,326,670	3,425,455	3,420,413
Actual Revenues (Over)/Under Expenditures		88,259	0	0
Total Repayment Of Debt		3,414,929	3,425,455	3,420,413
Total Revenues/Sources		29,430,928	32,481,509	32,398,066
Total Revenues/Sources Net of Transfers		29,430,928	32,481,509	32,398,066

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,484,945	8,595,195	8,874,199
Special Education - Instruction	11-2XX-100-XXX	2,007,435	2,284,249	2,494,214
Bilingual Education - Instruction	11-240-100-XXX	49	4,060	2,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	430,680	470,214	371,473
School-Sponsored Athletics - Instruction	11-402-100-XXX	733,718	745,025	770,524
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,297,599	1,918,429	1,860,517
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	36,581	40,220	41,105
Undist. Expenditures - Health Services	11-000-213-XXX	197,684	207,002	209,024
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	138,292	142,051	143,087
Undist. Expenditures - Guidance	11-000-218-XXX	638,025	670,051	686,085
Undist. Expenditures - Child Study Teams	11-000-219-XXX	624,076	680,361	706,853
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	642,728	685,685	670,961
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	271,984	297,558	347,241
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	31,572	68,665	79,465
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	351,447	417,323	422,274
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	556,590	740,612	715,245
Undist. Expend. - Central Services	11-000-251-XXX	454,677	576,695	539,600
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	36,575	41,000	42,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,534,188	3,036,129	3,256,342
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	896,399	1,143,899	1,112,487
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,305,381	4,701,225	4,653,315
Undistributed Expenditures-Food Services	11-000-310-930	294,500	200,000	100,000
Total Undistributed Expenditures		13,308,298	15,566,905	15,586,101
Total General Current Expense		24,965,125	27,665,648	28,099,011
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	191,036	138,500	149,400
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	271,000	0
Total Capital Outlay		191,036	409,500	149,400
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	9,941	15,000	15,000
Total Summer School	13-422-X00-XXX	9,941	15,000	15,000
Total Special Schools	13-XXX-XXX-XXX	9,941	15,000	15,000
Transfer Of Funds To Charter Schools	10-000-100-56X	331,753	467,962	368,773
General Fund Grand Total		25,497,855	28,558,110	28,632,184
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	13,437	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	188,467	191,747	143,810
Title II	20-XXX-XXX-XXX	23,494	37,318	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	273,824	268,879	201,659
Other	20-XXX-XXX-XXX	18,922	0	0
Total Federal Projects	20-XXX-XXX-XXX	504,707	497,944	345,469
Total Special Revenue Funds		518,144	497,944	345,469
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,414,929	3,425,455	3,420,413
Total Debt Service Funds		3,414,929	3,425,455	3,420,413
Total Expenditures/Appropriations		29,430,928	32,481,509	32,398,066
Total Expenditures Net of Transfers		29,430,928	32,481,509	32,398,066

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	801,377	759,450	815,186	565,186
Unrestricted	Repayment of Debt	122,182	33,923	1	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	3,436,102	3,871,840	1,739,370	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	\$17,187	\$17,881	\$19,522	\$19,572	\$19,748
Total Classroom Instruction	\$9,910	\$10,305	\$10,939	\$10,916	\$11,184
Classroom-Salaries and Benefits	\$9,632	\$10,043	\$10,626	\$10,590	\$10,863
Classroom-General Supplies and Textbooks	\$277	\$261	\$313	\$326	\$321
Classroom-Purchased Services	\$1	\$0	\$0	\$0	\$0
Total Support Services	\$2,438	\$2,499	\$2,734	\$2,746	\$2,777
Support Services-Salaries and Benefits	\$2,270	\$2,301	\$2,458	\$2,471	\$2,476
Total Administrative Costs	\$1,405	\$1,320	\$1,600	\$1,660	\$1,591
Administration Salaries and Benefits	\$1,115	\$1,086	\$1,170	\$1,176	\$1,173
Total Operations and Maintenance of Plant	\$1,898	\$2,194	\$2,657	\$2,663	\$2,801
Operations and Maintenance-Salaries and Benefits	\$957	\$1,038	\$1,177	\$1,213	\$1,223
Board Contribution to Food Services	\$228	\$229	\$158	\$158	\$78
Total Extracurricular Costs	\$1,080	\$1,100	\$1,180	\$1,180	\$1,081
Total Equipment Costs	\$208	\$149	\$117	\$109	\$117
Legal Costs	\$24	\$18	\$36	\$36	\$35
Employee Benefits as a percentage of salaries*	27.13%	27.02%	28.49%	28.15%	27.08%

*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.

Item	Line Number	Source	Amount	Explanation
1	250	CHOICE AND LINWOOD BOE TRANSPORTATION ROUTES	80,000	MRHS provides transportation services for are CHOICE Districts and the Linwood BOE for daily routes and field trips.
1	300	Athletic Gate Fees	10,000	Football and Basketball Entrance Fees
2	300	Use of Facility Fees	15,000	Fees Charged to Outside groups/Camps for Use of Facility
3	300	Misc	10,000	Scrape Metal and Sale of Assets using Gov.Com
4	300	Interest	10,000	Bank Account Monthly Interest
5	300	SREC Sales	405,000	Sale of Solar SREC's

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	MRHS through Nutri Serve Inc. provides food services to the Linwood Board of Education District.	0
Others	MRHS is a member of ACES through NJSBO	0
Others	MRHS assists sending districts and rec departments with lining their fields throughout the season	0
Transportation Services, including Fuel	MRHS provides transportation services to the Linwood BOE, Chartertech, Northfield BOE, Absecon BOE (field trips)	0
Transportation Services, including Fuel	MRHS utilizes Atlantic County to purchase fuel	0
Purchasing	MRHS participates in the following Co-Ops: Middlesex, Hi Nella and SJ Tech	0
Purchasing	MRHS is a member of Ed Data Services	0
Insurance Coverages and Benefits	MRHS is a member of the ACCASBOJIF	0
Insurance Coverages and Benefits	MRHS is a member of the NJSHBP	0

ID=Linwood

Category	Amount
(A) General Fund School Levy	5,929,774
(D) Total School Levy	6,714,882
(B) Estimated Net Taxable Valuation (as of 01/01/18)	949,906,800
(H) Estimated Equalized Valuation (as of 10/01/17)	905,415,254
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6242
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7069
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6549
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7416

ID=Northfield

Category	Amount
(A) General Fund School Levy	5,639,638
(D) Total School Levy	6,386,317
(B) Estimated Net Taxable Valuation (as of 01/01/18)	891,767,560
(H) Estimated Equalized Valuation (as of 10/01/17)	895,677,898
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6324
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7161
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6297
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7130

ID=Somers Point

Category	Amount
(A) General Fund School Levy	6,481,772
(D) Total School Levy	7,339,959
(B) Estimated Net Taxable Valuation (as of 01/01/18)	1,147,222,227
(H) Estimated Equalized Valuation (as of 10/01/17)	1,120,420,390
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5650
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6398
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5785
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6551

Name=Kim Jensen

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$132,427
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	21
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	\$10,450
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,700
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,013
Contractual Post-Employment Benefit Description of Payout of Sick days	Max
Contractual Post-Employment Benefit Description of Payout of Vacation days	8 @ per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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 Jensen

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=Mark Marrone

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$140,760
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	21
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	\$11,116
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,506
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$45,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max
Contractual Post-Employment Benefit Description of Payout of Vacation days	8 per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	per contract
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=Mark Marrone

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