

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,056.0	1,017.0	1,020.0
On Roll Special Ed Full-Time	228.0	223.0	227.0
On Roll Subtotal	1,284.0	1,240.0	1,247.0
In Private School Placements	5.0	4.0	2.0
Sent to Other Districts Special Ed	10.0	7.0	6.0
In State Facilities	1.0		0.0

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	17,916,809	18,185,561	18,458,344
	Transportation Fees from Other Local Education Authorities	10-1420-1440	109,453	80,000	80,000
	Unrestricted Miscellaneous Revenues	10-1XXX	562,548	450,000	421,967
	Total Revenues from Local Sources		18,588,810	18,715,561	18,960,311
General Fund Revenues from State Sources	School Choice Aid	10-3116	437,096	461,888	458,410
	Categorical Transportation Aid	10-3121	84,661	301,868	301,868
	Extraordinary Aid	10-3131	52,236	0	0
	Categorical Special Education Aid	10-3132	898,929	898,929	901,973
	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	0	0
	Per Pupil Growth Aid	10-3182	14,230	0	0
	Professional Learning Community Aid	10-3183	13,340	0	0
	Other State Aids	10-3XXX	6,540	0	0
	Total Revenues from State Sources		7,759,521	7,900,944	7,900,510
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	37,881	26,309	21,259
	Total Revenues from Federal Sources		37,881	26,309	21,259
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,989,370	2,842,630
	Adjustment for Prior Year Encumbrances		0	100,209	0
	Actual Revenues (Over)/Under Expenditures		-772,754	0	0
General Fund Revenues	Total Operating Budget		25,613,458	28,732,393	29,724,710
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	800	0	0
	Total Revenues from Local Sources	20-1XXX	800	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	182,323	186,359	139,769
	Title II	20-4451-4455	37,318	37,708	28,281
	Title IV	20-4471-4474	54	12,008	9,006
	I.D.E.A. Part B (Handicapped)	20-4420-4429	268,879	266,810	200,108
	Other	20-4XXX	19,056	0	0
	Total Revenues from Federal Sources		507,630	502,885	377,164

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		508,430	502,885	377,164
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,374,576	2,405,372	2,416,865
	Total Revenues from Local Sources		2,374,576	2,405,372	2,416,865
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	1,016,956	1,015,040	1,033,452
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1,293
	Total Local Repayment of Debt		3,391,532	3,420,413	3,451,610
	Actual Revenues (Over)/Under Expenditures		32,629	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,424,161	3,420,413	3,451,610
All Fund Revenues	Total Revenues/Sources		29,546,049	32,655,691	33,553,484
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		29,546,049	32,655,691	33,553,484

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	8,377,284	8,731,806	9,128,476	
	Special Education-Instruction	11-2XX-100-XXX	2,136,260	2,494,214	2,619,385	
	Bilingual Education-Instruction	11-240-100-XXX	1,650	2,500	2,500	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	432,340	371,473	412,050	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	709,571	770,525	826,732	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,214,679	1,860,517	1,647,163	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	40,220	41,830	41,105	
	Undistributed Expenditures-Health Services	11-000-213-XXX	204,321	209,024	212,024	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	135,207	149,487	142,762	
	Undistributed Expenditures-Guidance	11-000-218-XXX	653,610	684,343	623,103	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	669,610	702,084	701,534	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	657,249	755,288	754,720	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	276,484	347,241	285,112	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	20,135	79,465	47,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	352,204	443,364	444,115	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	584,473	631,514	598,637	
	Undistributed Expenditures-Central Services	11-000-251-XXX	475,826	539,600	546,618	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	41,000	42,500	50,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,491,223	2,979,174	3,085,200	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,031,978	1,112,487	1,174,285	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,596,830	5,106,265	4,859,611	
	Undistributed Expenditures-Food Services	11-000-310-930	2,740	100,000	725,000	
	Total Undistributed Expenditures			13,447,789	15,784,183	15,938,489
	General Fund Current Expenses	Total General Current Expense		25,104,894	28,154,701	28,927,632
Capital Outlay	Equipment	12-XXX-XXX-730	147,942	187,150	349,051	
	Total Capital Outlay		147,942	187,150	349,051	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	11,858	21,769	25,000
	Total Summer School	13-422-X00-XXX	11,858	21,769	25,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	11,858	21,769	25,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	348,764	368,773	423,027
	General Fund Grand Total		25,613,458	28,732,393	29,724,710
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	800	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	182,323	186,359	139,769
	Title II	20-XXX-XXX-XXX	37,318	37,708	28,281
	Title IV	20-XXX-XXX-XXX	54	12,008	9,006
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	268,879	266,810	200,108
	Other	20-XXX-XXX-XXX	19,056	0	0
	Total Federal Projects	20-XXX-XXX-XXX	507,630	502,885	377,164
Special Revenue Fund Expenses	Total Special Revenue Funds		508,430	502,885	377,164
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,424,161	3,420,413	3,451,610
	Total Debt Service Funds		3,424,161	3,420,413	3,451,610
All Fund Expenses	Total Expenditures/Appropriations		29,546,049	32,655,691	33,553,484
Expenses Net of Transfers	Total Expenditures Net of Transfers		29,546,049	32,655,691	33,553,484

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	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	3,871,840	4,581,654	2,842,284	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	759,450	820,990	570,990	570,644
	Repayment of Debt	33,923	1,294	1,293	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	\$17,881	\$18,338	\$19,748	\$20,696	\$21,468
Total Classroom Instruction	\$10,305	\$10,646	\$11,184	\$11,795	\$12,132
Classroom-Salaries and Benefits	\$10,043	\$10,369	\$10,863	\$11,451	\$11,749
Classroom-General Supplies and Textbooks	\$261	\$277	\$321	\$344	\$383
Classroom-Purchased Services	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$2,499	\$2,651	\$2,777	\$3,050	\$2,858
Support Services-Salaries and Benefits	\$2,301	\$2,441	\$2,476	\$2,730	\$2,619
Total Administrative Costs	\$1,320	\$1,416	\$1,591	\$1,625	\$1,591
Administration Salaries and Benefits	\$1,086	\$1,182	\$1,173	\$1,188	\$1,171
Total Operations and Maintenance of Plant	\$2,194	\$2,250	\$2,801	\$2,735	\$2,804
Operations and Maintenance-Salaries and Benefits	\$1,038	\$1,219	\$1,223	\$1,324	\$1,320
Board Contribution to Food Services	\$229	\$2	\$78	\$82	\$592
Total Extracurricular Costs	\$1,100	\$1,118	\$1,081	\$1,151	\$1,227
Total Equipment Costs	\$149	\$118	\$117	\$153	\$285
Legal Costs	\$18	\$21	\$35	\$37	\$37
Employee Benefits as a percentage of salaries*	27.02%	28.21%	27.08%	29.91%	27.58%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
250	VARIOUS SCHOOL DISTRICTS	80,000	JOINT TRANSPORTATION AGREEMENTS FOR TRANSPORTATION ALONG WITH FIELD TRIPS
300	MISC ENERGY COMPANIES	400,000	SALE OF SREC'S
	MISC	50,000	GATE RECEIPTS, USE OF FACILITIES, INTEREST, MISC

Shared Services

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	0
Insurance Coverages and Benefits	MRHS is a member of the ACCASBOJIF	0
	MRHS participates in the NJSHBP	0
Others	MRHS assists sending districts and municipalities with field maintenance throughout the season	0
Professional Staff Development	MRHS is a member of the ETTC for professional development	0
Purchasing	MRHS is a member of the following Co-ops: EDS, Middlesex, SJ Tech, Hi Nella	0
Superintendent and Assistant Sup.	MRHS currently has appointed a Chief School Administrator to handle the duties of Superintendent and Principal	0
Transportation Services, including Fuel	MRHS provides transportation to our Choice Districts, Linwood BOE, CharterTech, Northfield BOE, Absecon (Field Trips)	0
	MRHS utilizes Atlantic County to purchase fuel for facility vehicles and school buses	0

Estimated Tax Rates

Municipality	Category	Amount
Linwood	(A) General Fund School Levy	5,901,005
	(D) Total School Levy	6,677,810
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	938,248,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	896,277,180
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6289
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7117
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6584
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7451
Northfield	(A) General Fund School Levy	5,801,665
	(D) Total School Levy	6,565,341
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	878,762,860
	(H) Estimated Equalized Valuation (as of 10/01/18)	916,042,691
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6602
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7471
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6333
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7167
Somers Point	(A) General Fund School Levy	6,619,284
	(D) Total School Levy	7,490,567
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,138,873,200
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,134,496,218
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5812
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6577
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5835
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6603

Employee Contract List for District

Name	Category	Measure
Kim Robinson	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$133,296
	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	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	\$8,650
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$2,000
	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	\$30,080
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	29 Days per Diem
	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
Kim Robinson	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
Mark Marrone	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$157,000
	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	07/01/18
	End Date of Contract	06/30/23
	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	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	

Employee Contract List for District

Name	Category	Measure
Mark Marrone	Total Allowances Amount	\$11,323
	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	\$32,976
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	28 Days Per Diem
	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	\$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	