

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	340.0	328.0	327.0
On Roll Special Ed Full-Time	79.0	79.0	79.0
On Roll Subtotal	419.0	407.0	406.0
In Private School Placements	3.0	3.0	3.0
Sent to Other Districts Regular	3.0	2.0	0.0
Sent to Other Districts Special Ed	2.0	1.0	2.0
Received	3.0	3.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,946,382	4,084,856	4,269,851
Total Tuition	10-1300	20,848	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	59,644	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	100	160
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	500
Subtotal - Revenues From Local Sources		4,026,874	4,084,956	4,270,511
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	2,078	16,028	16,028
Extraordinary Aid	10-3131	11,163	0	0
Categorical Special Education Aid	10-3132	244,021	244,021	244,021
Equalization Aid	10-3176	2,851,527	2,851,527	2,913,389
Categorical Security Aid	10-3177	22,793	98,488	98,488
Adjustment Aid	10-3178	1	0	0
PARCC Readiness Aid	10-3181	3,650	0	0
Per Pupil Growth Aid	10-3182	3,650	0	0
Professional Learning Community Aid	10-3183	4,050	0	0
Other State Aids	10-3XXX	1,553	0	0
Subtotal - Revenues From State Sources		3,144,486	3,210,064	3,271,926
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	18,839	0	20,776
Subtotal - Revenues From Federal Sources		18,839	0	20,776
Budgeted Fund Balance - Operating Budget	10-303	0	993,926	1,062,384
Withdrawal From Cap Res-For Local Share	10-307	300,361	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Current Expense Emergency Rsv	10-312	0	90,346	0
Adjustment For Prior Year Encumbrances		0	18,617	0
Actual Revenues (Over)/Under Expenditures		446,002	0	0
Total Operating Budget		7,936,562	8,397,909	8,625,597
Grants and Entitlements:				
Tuition - Preschool	20-1310	39,470	0	0
Total Revenues From Local Sources	20-1XXX	39,470	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	0	36,063	40,650
Total Revenues From State Sources		0	36,063	40,650
Revenues from Federal Sources:				
Title I	20-4411-4416	96,333	98,188	73,641
Title II	20-4451-4455	20,310	27,247	20,435
I.D.E.A. Part B (Handicapped)	20-4420-4429	142,611	141,186	105,890
Other	20-4XXX	6,375	0	0
Total Revenues From Federal Sources		265,629	266,621	199,966
Total Grants And Entitlements		305,099	302,684	240,616
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	207,683	208,021	208,239
Total Revenues From Local Sources		207,683	208,021	208,239
Revenues from State Sources:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Aid Type II	40-3160	54,316	54,404	54,461
Total Local Repayment Of Debt		261,999	262,425	262,700
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		262,000	262,425	262,700
Total Revenues/Sources		8,503,661	8,963,018	9,128,913
Total Revenues/Sources Net of Transfers		8,503,661	8,963,018	9,128,913

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,050,976	2,233,544	2,168,073
Special Education - Instruction	11-2XX-100-XXX	793,650	1,092,326	1,200,849
Basic Skills/Remedial - Instruction	11-230-100-XXX	150,590	169,642	192,549
Bilingual Education - Instruction	11-240-100-XXX	4,429	29,217	7,540
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	42,545	42,038	46,038
School-Sponsored Athletics - Instruction	11-402-100-XXX	16,227	22,858	23,858
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	196,784	400,017	403,742
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,259	30,268	29,765
Undist. Expenditures - Health Services	11-000-213-XXX	71,397	82,683	68,895
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	286,183	259,561	256,684
Undist. Expenditures - Guidance	11-000-218-XXX	77,695	84,683	84,956
Undist. Expenditures - Child Study Teams	11-000-219-XXX	155,334	165,702	219,066
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	115,090	109,993	123,352
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	19,832	45,666	97,416
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	266,770	327,428	327,400
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	195,836	209,801	197,350
Undist. Expend. - Central Services	11-000-251-XXX	134,254	149,158	151,918
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	14,000	19,100	19,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	458,867	640,757	656,847
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	109,290	138,300	149,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,513,932	2,020,379	2,162,424
Total Undistributed Expenditures		3,633,523	4,694,246	4,959,165
Interest Earned On Maintenance Reserve	10-606	238	100	160

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		6,692,178	8,283,971	8,598,232
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	3,640	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	746,460	110,298	1,335
Increase In Capital Reserve	10-604	497,782	0	0
Interest Deposit To Capital Reserve	10-604	142	0	500
Total Capital Outlay		1,244,384	113,938	1,835
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	25,530
General Fund Grand Total		7,936,562	8,397,909	8,625,597
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	39,470	36,063	40,650
Total Preschool Education Aid	20-218-XXX-XXX	39,470	36,063	40,650
Total State Projects	20-XXX-XXX-XXX	39,470	36,063	40,650
Federal Projects:				
Title I	20-XXX-XXX-XXX	96,333	98,188	73,641
Title II	20-XXX-XXX-XXX	20,310	27,247	20,435
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	142,611	141,186	105,890
Other	20-XXX-XXX-XXX	6,375	0	0
Total Federal Projects	20-XXX-XXX-XXX	265,629	266,621	199,966
Total Special Revenue Funds		305,099	302,684	240,616
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	262,000	262,425	262,700
Total Debt Service Funds		262,000	262,425	262,700

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		8,503,661	8,963,018	9,128,913
Total Expenditures Net of Transfers		8,503,661	8,963,018	9,128,913

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
Unrestricted	General Operating Budget	297,171	276,695	261,163	250,000
Unrestricted	Repayment of Debt	1	0	0	0
Restricted for General Operating Budget	Capital Reserve	300,361	497,924	497,924	498,424
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	163,021	163,259	163,359	163,519
Restricted for General Operating Budget	Legal Reserve	1,912,596	2,029,615	1,051,221	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	90,346	90,346	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	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	\$14,697	\$15,298	\$18,279	\$19,261	\$19,915
Total Classroom Instruction	\$9,910	\$9,853	\$11,801	\$12,469	\$12,712
Classroom-Salaries and Benefits	\$9,375	\$9,432	\$10,919	\$11,250	\$11,376
Classroom-General Supplies and Textbooks	\$483	\$377	\$781	\$538	\$738
Classroom-Purchased Services	\$52	\$44	\$101	\$680	\$598
Total Support Services	\$1,715	\$2,190	\$2,337	\$2,528	\$2,906
Support Services-Salaries and Benefits	\$954	\$1,510	\$1,711	\$1,766	\$2,119
Total Administrative Costs	\$1,697	\$1,765	\$2,081	\$2,163	\$2,129
Administration Salaries and Benefits	\$1,008	\$1,120	\$1,244	\$1,282	\$1,237
Total Operations and Maintenance of Plant	\$1,211	\$1,300	\$1,844	\$1,880	\$1,924
Operations and Maintenance-Salaries and Benefits	\$673	\$748	\$878	\$905	\$913
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$164	\$190	\$215	\$223	\$243
Total Equipment Costs	\$10	\$0	\$0	\$9	\$0
Legal Costs	\$50	\$31	\$94	\$99	\$99
Employee Benefits as a percentage of salaries*	36.96%	38.40%	51.23%	48.12%	50.58%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Office - Woodlynne BOE	0
Technology Services	Planned to share technology coordinator with Clementon BOE	0

ID=Magnolia

Category	Amount
(A) General Fund School Levy	4,177,354
(D) Total School Levy	4,385,484
(B) Estimated Net Taxable Valuation (as of 10/01/18)	262,020,300
(H) Estimated Equalized Valuation (as of 10/01/18)	272,285,458
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5943
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6737
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5342
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6106

Name=Jen Pontarelli

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum
Base Annual Salary Amount	\$85,000
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	01/01/19
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	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	\$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	\$9,000
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

Name=Jen Pontarelli

Category	Measure
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

Name=Karen Macpherson

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$115,000
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	06/30/19
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	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	\$3,649
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$846
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,846
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

Name=Karen Macpherson

Category	Measure
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

Name=Paul Sorrentino

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$95,000
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	01/01/19
End Date of Contract	06/30/19
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	\$2,975
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	\$16,808
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

Name=Paul Sorrentino

Category	Measure
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

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	07/01/18
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
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

Name=Shared Service Agreement

Category	Measure
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