Borough of Merchantville School District
2012-2013 School Budget

Public Hearing Meeting March 27, 2012 will be held at Merchantville School, 130 South Centre Street, Merchantville, 7:00 p.m. Merchantville School District has proposed programs and services in addition to Core Curriculum Content Standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from local school district.

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll - Special Full-Time	2	55	49
Subtotal - Pupils On Roll	324	368	363
Private School Placements	4	2	7
Pupils Sent to Other Districts-Reg Prog	53	57	75
Pupils Sent to Other Dists-Spec Ed Prog	15	17	19
Pupils in State Facilities	2		

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		419,414	546,376
Transfers from Other Funds	10-5200		42,680	
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,249,096	3,838,282	4,345,068
Other Local Governmental Units - Unrestricted	10-12XX	11,500	11,500	
Tuition	10-1300	17,729	10,500	
Unrestricted Miscellaneous Revenues	10-1XXX	15,035		3,935
SUBTOTAL		4,293,360	3,860,282	4,349,003
Revenues from State Sources:				
School Choice Aid	10-3116			268,050
Extraordinary Aid	10-3131	25,838		
Categorical Special Education Aid	10-3132	213,145	213,145	227,967
Equalization Aid	10-3176	1,294,580	1,355,462	1,470,173
Categorical Security Aid	10-3177			11,671
Categorical Transportation Aid	10-3121			22,504
SUBTOTAL		1,533,563	1,568,607	2,000,365
Revenues from Federal Sources:				
Education Jobs Fund	18-4522		60,044	
SUBTOTAL			60,044	
Adjustment for Prior Year Encumbrances			581,006	
Actual Revenues (Over)/Under Expenditures		-631,490		
TOTAL OPERATING BUDGET		5,195,433	6,532,033	6,895,744
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Preschool Education Aid	20-3218	55,224	17,478	71,232
Other Restricted Entitlements	20-32XX	180,667	219,934	
TOTAL REVENUES FROM STATE SOURCES		235,891	237,412	71,232
Revenues from Federal Sources:				
Title I	20-4411-4416	145,907	92,277	78,435
Title II	20-4451-4455	31,750	24,862	13,600
I.D.E.A. Part B (Handicapped)	20-4420-4429	228,934	148,217	83,422
Other	20-4XXX		6,426	5,462
TOTAL REVENUES FROM FEDERAL SOURCES		406,591	271,782	180,919
TOTAL GRANTS AND ENTITLEMENTS		642,482	509,194	252,151
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	240,238	289,522	287,322
Miscellaneous	40-1XXX	51,052		
TOTAL REVENUES FROM LOCAL SOURCES		291,290	289,522	287,322
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	17,466	17,360	17,228
TOTAL LOCAL REPAYMENT OF DEBT		308,756	306,882	304,550
TOTAL REPAYMENT OF DEBT		308,756	306,882	304,550
TOTAL REVENUES/SOURCES		6,146,671	7,348,109	7,452,445

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,802,367	2,041,924	2,171,311
Special Education	11-2XX-100-XXX	174,803	249,371	265,684
Basic Skills/Remedial	11-230-100-XXX	54,429	22,261	90,776
Bilingual Education	11-240-100-XXX	6,961	6,930	72,451
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	34,671	35,345	36,469
Summer School	11-422-XXX-XXX	3,007	3,595	3,809
Support Services:				
Tuition	11-000-100-XXX	1,090,679	1,389,906	1,753,533
Health Services	11-000-213-XXX	66,379	67,751	68,525
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	147,089	233,349	158,516
Guidance	11-000-218-XXX	2,040	15,103	7,880
Child Study Teams	11-000-219-XXX	172,850	167,494	225,710
Improvement of Instructional Services	11-000-221-XXX	6,331	17,469	17,350
Educational Media Services - School Library	11-000-222-XXX	3,362	959	500
Instructional Staff Training Services	11-000-223-XXX		1,300	17,980
General Administration	11-000-230-XXX	221,966	334,569	356,022
School Administration	11-000-240-XXX	49,124	59,253	57,842
Central Svcs & Admin Info Technology	11-000-25X-XXX	160,387	115,294	118,152
Operation and Maintenance of Plant Services	11-000-26X-XXX	381,434	527,627	431,862
Student Transportation Services	11-000-270-XXX	175,676	205,374	196,117
Personal Services - Employee Benefits	11-XXX-XXX-2XX	611,058	931,100	728,700
Food Services	11-000-310-XXX		5,000	
Total Support Services Expenditures		3,088,375	4,071,548	4,138,689
TOTAL GENERAL CURRENT EXPENSE		5,164,613	6,430,974	6,779,189
CAPITAL EXPENDITURES				
Facilities Acquisition and Construction Services	12-000-4XX-XXX		25,183	35,751
TOTAL CAPITAL EXPENDITURES			25,183	35,751
Transfer of Funds to Charter Schools	10-000-100-56X	30,820	75,876	80,804
OPERATING BUDGET GRAND TOTAL		5,195,433	6,532,033	6,895,744
SPECIAL GRANTS AND ENTITLEMENTS				
Instruction	20-218-100-XXX	51,009	17,478	71,232
Preschool Education Aid:				
Support Services	20-218-200-XXX	4,215		
TOTAL PRESCHOOL EDUCATION AID		55,224	17,478	71,232
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,052	14,224	
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	107,331	138,631	
Nonpublic Handicapped Services	20-XXX-XXX-XXX	36,281	46,761	
Nonpublic Nursing Services	20-XXX-XXX-XXX	20,003	20,318	
Total State Projects		235,891	237,412	71,232
Federal Projects:				
Title I	20-XXX-XXX-XXX	145,907	92,277	78,435
Title II	20-XXX-XXX-XXX	31,750	24,862	13,600
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	228,934	148,217	83,422
Other Special Projects	20-XXX-XXX-XXX		6,426	5,462
Total Federal Projects		406,591	271,782	180,919
TOTAL GRANTS AND ENTITLEMENTS		642,482	509,194	252,151
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	308,756	306,882	304,550
TOTAL REPAYMENT OF DEBT		308,756	306,882	304,550
Total Expenditures		6,146,671	7,348,109	7,452,445
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		6,146,671	7,348,109	7,452,445

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	346,451	975,185	666,654	470,997
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	0	0	0	0
Adult Education Programs	0	0	0	0
Maintenance Reserve	80,000	80,000	80,000	80,000
Legal Reserve	347,963	350,719	350,719	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations
2012 - 2013

Per Pupil Cost Calculations:	2009-10 Actual (1)	2010-11 Actual (2)	2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
Total Budgetary Comparative Per Pupil Cost	13090	12567	13833	13296	13651
Total Classroom Instruction	8324	8120	8802	8345	9016
Classroom-Salaries and Benefits	7858	7882	8277	7840	8263
Classroom-General Supplies and Textbooks	243	107	240	258	564
Classroom-Purchased Services and Other	223	131	284	248	190
Total Support Services	1869	1507	1858	1660	1625
Support Services-Salaries and Benefits	1382	1223	1369	1141	1281
Total Administrative Costs	1316	1573	1540	1668	1668
Administration-Salaries and Benefits	986	1083	1110	1110	981
Legal Costs	0	58	85	72	70
Total Operations and Maintenance of Plant	1425	1235	1476	1485	1220
Operations & Maintenance of Plant-Salary & Ben.	178	119	129	161	91
Board Contribution to Food Services	0	0	15	14	0
Total Extracurricular Costs	156	131	141	122	120
Total Equipment Costs	0	0	0	0	0
Employee Benefits as a % of Salaries	23.8	22.9	27.4	32.7	23.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: http://www.state.nj.us/ education under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

Annual School District Budget Statement Supporting Documentation

CAMDEN - MERCHANTVILLE BORO

4A. Advertised Capital Outlay Projects

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. If the project is eligible for a grant, enter an 'X' in column 4.
Do not include equipment. Include all projects budgeted on the transfer lines to capital projects fund (8326 and 8335). If the project is a request to exceed an existing referendum (Under N.J.A.C. 6A: 26-4.4(a)3), enter an 'X' in column 5 and enter the funding source for the request in column 6.
Complete a detailed budget for each project.

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request
Renovations to boys/girls lockerooms		35,000			
Permits		500			
Debt Service Assessment		251			
Total Amount:		35,751			

William H. Thompson
Business Administrator/Board Secretary
3/23/12

Prt's fee $