

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	711.0	713.0	718.0
On Roll Regular Shared-Time	38.0		0.0
On Roll Special Ed Full-Time	80.0	91.0	91.0
On Roll Subtotal	829.0	804.0	809.0
Sent to Contracted Preschool		11.0	30.0
Sent to Other Districts Special Ed	1.0	3.0	3.0
Received	44.0	5.0	3.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,834,958	13,081,998	13,343,638
	Total Tuition	10-1300	249,975	56,250	21,000
	Rents and Royalties	10-1910	0	13,000	13,000
	Unrestricted Miscellaneous Revenues	10-1XXX	160,816	4,750	4,750
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources			13,245,749	13,157,498
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	111,744	111,744	111,744
	Extraordinary Aid	10-3131	211,515	0	0
	Categorical Special Education Aid	10-3132	607,272	607,272	630,444
	Equalization Aid	10-3176	128,197	128,197	245,807
	Categorical Security Aid	10-3177	64,088	64,088	64,088
	Adjustment Aid	10-3178	237,441	131,119	131,119
	Other State Aids	10-3XXX	7,830	0	0
Total Revenues from State Sources			1,368,087	1,042,420	1,183,202
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	797,513	827,312
	Withdrawal from Capital Reserve for Local Share	10-307	0	49,000	0
	Withdrawal from Maintenance Reserve	10-310	0	345,039	200,000
	Adjustment for Prior Year Encumbrances		0	393,919	0
	Actual Revenues (Over)/Under Expenditures		-569,105	0	0
General Fund Revenues	Total Operating Budget		14,044,731	15,785,389	15,594,402
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	106,590	0	0
	Other Revenue from Local Sources	20-1XXX	49,566	67,788	57,619
	Total Revenues from Local Sources	20-1XXX	156,156	67,788	57,619
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	360,797	810,258
	Other Restricted Entitlements	20-32XX	1,442	5,525	0
	State Grants Through Intermediate Sources	20-3700	18,844	18,854	0
	Total Revenues from State Sources		20,286	385,176	810,258

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	85,790	118,248	100,511
	Title II	20-4451-4455	16,574	37,201	31,621
	Title IV	20-4471-4474	3,936	10,000	8,500
	Arp-Idea Basic	20-4419	30,625	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	182,973	201,322	171,124
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	15,461	0	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,562	0	0
	CARES Act Education Stabilization Fund	20-4530	47,541	0	0
	CRRSA Act-ESSER II	20-4534	140,321	0	0
	CRRSA Act-Mental Health Grant	20-4536	23,936	0	0
	Total Revenues from Federal Sources			549,719	366,771
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	100,002
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		6,080	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		732,241	819,735	1,279,635
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	225,075	230,538	235,500
	Total Revenues from Local Sources		225,075	230,538	235,500
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		225,075	230,538	235,500
Debt Service Fund Revenues	Total Repayment of Debt		225,075	230,538	235,500
All Fund Revenues	Total Revenues/Sources		15,002,047	16,835,662	17,109,537
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	100,002
	Total Revenues/Sources Net of Transfers		15,002,047	16,835,662	17,009,535

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,750,645	4,912,194	5,049,577
	Special Education-Instruction	11-2XX-100-XXX	1,181,253	1,274,690	1,340,169
	Basic Skills/Remedial-Instruction	11-230-100-XXX	165,455	181,689	40,148
	Bilingual Education-Instruction	11-240-100-XXX	8,419	12,282	12,428
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	51,450	60,734	59,641
	School-Sponsored Athletics-Instruction	11-402-100-XXX	51,849	67,842	68,935
	Before/After School Programs	11-421-XXX-XXX	0	4,050	4,050
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	45,906	16,543	16,509
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	54,661	117,930	134,033
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	50,072	54,220	56,542
	Undistributed Expenditures-Health Services	11-000-213-XXX	160,816	146,540	135,572
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	384,283	394,103	405,420
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	447,073	464,441	468,063
	Undistributed Expenditures-Guidance	11-000-218-XXX	154,501	177,970	171,063
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	370,228	365,849	416,489
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	142,718	170,197	85,334
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	66,686	71,656	69,722
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,870	26,763	24,310
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	420,017	505,438	470,264
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	352,320	412,690	406,581
	Undistributed Expenditures-Central Services	11-000-251-XXX	253,461	265,160	271,272
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	169,118	244,070	243,970
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,539,342	1,660,432	1,537,902
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	165,942	227,967	257,387
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,663,760	3,357,669	3,808,674
	Total Undistributed Expenditures		7,406,868	8,663,095	8,962,598
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
General Fund Current Expenses	Total General Current Expense		13,661,845	15,193,619	15,554,555

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	39,979	223,135	20,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	342,907	367,635	18,847
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		382,886	591,770	39,847
General Fund Expenses and Transfers	General Fund Grand Total		14,044,731	15,785,389	15,594,402
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	49,566	67,788	57,619
	Student Activity Fund	20-475-XXX-XXX	112,670	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	95,655	250,619
	Support Services	20-218-200-XXX	0	265,142	654,041
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	5,600
	Total Preschool Education Aid	20-218-XXX-XXX	0	360,797	910,260
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	434	858	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	1,008	1,456	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	546	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	2,665	0
	Other	20-XXX-XXX-XXX	18,844	18,854	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	20,286	385,176	910,260
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	85,790	118,248	100,511
	Title II	20-XXX-XXX-XXX	16,574	37,201	31,621
	Title IV	20-XXX-XXX-XXX	3,936	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	182,973	201,322	171,124
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	30,625	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	47,541	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	140,321	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	23,936	0	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	15,461	0	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,562	0	0
	Total Federal Projects	20-XXX-XXX-XXX	549,719	366,771	311,756
Special Revenue Fund Expenses	Total Special Revenue Funds		732,241	819,735	1,279,635

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	225,075	230,538	235,500
	Total Debt Service Funds		225,075	230,538	235,500
All Fund Expenses	Total Expenditures/Appropriations		15,002,047	16,835,662	17,109,537
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	100,002
	Total Expenditures Net of Transfers		15,002,047	16,835,662	17,009,535

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	932,749	1,066,058	581,134	307,829
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	829,799	756,553	1,258,553	1,259,553
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	842,112	1,042,112	797,573	598,073
	Legal Reserve	1,110,102	1,066,596	554,007	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	74,691	68,611	68,611	68,611
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,573	\$17,188	\$18,010	\$18,685	\$19,236
Total Classroom Instruction	\$9,746	\$9,974	\$10,556	\$10,839	\$11,364
Classroom-Salaries and Benefits	\$9,322	\$9,577	\$10,061	\$10,317	\$10,818
Classroom-General Supplies and Textbooks	\$248	\$238	\$302	\$325	\$362
Classroom-Purchased Services	\$175	\$159	\$193	\$197	\$184
Total Support Services	\$2,648	\$2,850	\$3,059	\$3,125	\$3,283
Support Services-Salaries and Benefits	\$2,466	\$2,568	\$2,733	\$2,766	\$2,926
Total Administrative Costs	\$1,869	\$1,835	\$2,069	\$2,178	\$2,178
Administration Salaries and Benefits	\$1,444	\$1,416	\$1,484	\$1,506	\$1,551
Total Operations and Maintenance of Plant	\$2,195	\$2,160	\$2,117	\$2,333	\$2,196
Operations and Maintenance-Salaries and Benefits	\$914	\$933	\$997	\$1,002	\$999
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$115	\$166	\$209	\$210	\$216
Total Equipment Costs	\$191	\$51	\$110	\$278	\$32
Legal Costs	\$91	\$78	\$92	\$93	\$93
Employee Benefits as a percentage of salaries*	32.98%	29.83%	38.13%	36.49%	41.80%

\*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 2022-23 revised appropriations and the 2023-24 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Mainland Regional HS	0
Insurance Coverages and Benefits	Member of Atlantic & Cape May Counties Association of School Business Officials Joint Insurance Fund	0
Municipal/Public Works	City of Linwood for snow removal	0
Purchasing	Member of ACES, Ed Data, ESCNJ, Hunderton County ESC, and others	0
Transportation Services, including Fuel	Mainland Regional HS and ACSSD	0

**Estimated Tax Rates**

Municipality	Category	Amount
Linwood	(A) General Fund School Levy	13,212,818
	(D) Total School Levy	13,448,318
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	934,385,300
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,056,474,526
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.4141
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4393
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2507
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2729

Employee Contract List for District

Name	Category	Measure
Brian Pruitt	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$156,853
	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	07/01/21
	End Date of Contract	06/30/26
	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	\$6,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$250
	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	capped @ 15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 30 days @ per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	Ineligible
	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
Brian Pruitt	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
Kevin Byrnes	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$111,395
	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	07/01/22
	End Date of Contract	06/30/23
	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	

Employee Contract List for District

Name	Category	Measure
Kevin Byrnes	Total Allowances Amount	\$3,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$50
	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	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 20 days @ per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	Ineligible
	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	
Patrick Childs	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Facilities
	Base Annual Salary Amount	\$92,939
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Patrick Childs	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,098
	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	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
	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
	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	

### Employee Contract List for District

Name	Category	Measure
Patrick Childs	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