

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	703.0	683.0	687.0
On Roll Regular Shared-Time	38.0	34.0	34.0
On Roll Special Ed Full-Time	103.0	101.0	102.0
On Roll Subtotal	844.0	818.0	823.0
In Private School Placements	3.0	2.0	0.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	2.0
Received	33.5	19.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,486,749	12,336,561	12,583,292
	Total Tuition	10-1300	0	127,216	100,000
	Rents and Royalties	10-1910	0	12,500	13,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	10,784	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apslds Only)	10-1XXX	280,264	0	0
	Total Revenues from Local Sources		11,767,013	12,488,561	12,702,792
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	111,744	111,744	111,744
	Extraordinary Aid	10-3131	195,610	0	0
	Categorical Special Education Aid	10-3132	607,272	607,272	607,272
	Equalization Aid	10-3176	128,197	128,197	128,197
	Categorical Security Aid	10-3177	64,088	64,088	64,088
	Adjustment Aid	10-3178	594,598	511,542	385,897
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		1,702,669	1,422,843	1,297,198
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	820,503	802,632
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	183,938	341,000
	Withdrawal from Maintenance Reserve	10-310	0	40,000	0
	Adjustment for Prior Year Encumbrances		0	14,808	0
	Actual Revenues (Over)/Under Expenditures		150,692	0	0
General Fund Revenues	Total Operating Budget		13,620,374	14,970,653	15,143,622
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	48,062	0	0
	Total Revenues from Local Sources	20-1XXX	48,062	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	4,740	3,850	0
	Total Revenues from State Sources		4,740	3,850	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	75,419	64,200	54,570
	Title II	20-4451-4455	11,960	12,573	10,686
	Title IV	20-4471-4474	5,805	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	190,573	192,624	163,731
	Total Revenues from Federal Sources		283,757	279,397	237,487
Special Revenue Fund Revenues	Total Grants and Entitlements		336,559	283,247	237,487
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	40,000	207,156	218,600
	Other Miscellaneous	40-1XXX	5,554	0	0
	Miscellaneous	40-1XXX	5,554	0	0
	Total Revenues from Local Sources		45,554	207,156	218,600
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	5,444	550
	Total Local Repayment of Debt		45,554	212,600	219,150
	Actual Revenues (Over)/Under Expenditures		-5,994	0	0
Debt Service Fund Revenues	Total Repayment of Debt		39,560	212,600	219,150
All Fund Revenues	Total Revenues/Sources		13,996,493	15,466,500	15,600,259
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,996,493	15,466,500	15,600,259

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,294,085	4,538,971	4,709,999
	Special Education-Instruction	11-2XX-100-XXX	1,221,531	1,358,284	1,317,427
	Basic Skills/Remedial-Instruction	11-230-100-XXX	223,184	215,046	190,316
	Bilingual Education-Instruction	11-240-100-XXX	12,691	29,242	11,830
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	43,886	57,520	58,160
	School-Sponsored Athletics-Instruction	11-402-100-XXX	58,756	60,207	60,425
	Before/After School Programs	11-421-XXX-XXX	2,230	4,050	4,050
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	22,802	32,418	14,664
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	191,284	147,192	66,404
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	58,105	58,181	49,455
	Undistributed Expenditures-Health Services	11-000-213-XXX	158,024	164,803	169,762
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	353,190	371,314	330,128
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	373,744	414,556	532,750
	Undistributed Expenditures-Guidance	11-000-218-XXX	129,599	153,128	158,474
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	364,824	399,414	356,515
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	122,674	144,573	140,815
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	85,862	91,929	64,177
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,624	19,820	30,610
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	426,414	653,917	447,513
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	401,505	393,462	403,020
	Undistributed Expenditures-Central Services	11-000-251-XXX	236,664	261,425	258,647
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	190,617	211,200	186,905
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,356,447	1,461,549	1,523,779
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	80,699	121,400	95,400
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,102,978	3,297,705	3,411,050
	Total Undistributed Expenditures		7,643,254	8,365,568	8,225,404
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		13,522,419	14,661,806	14,592,775

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	76,869	17,500	165,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	21,086	290,347	384,847
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		97,955	308,847	550,847
General Fund Expenses and Transfers	General Fund Grand Total		13,620,374	14,970,653	15,143,622
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	48,062	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	1,015	750	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	254	1,500	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	681	600	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	2,790	1,000	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	4,740	3,850	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	75,419	64,200	54,570
	Title II	20-XXX-XXX-XXX	11,960	12,573	10,686
	Title IV	20-XXX-XXX-XXX	5,805	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	190,573	192,624	163,731
	Total Federal Projects	20-XXX-XXX-XXX	283,757	279,397	237,487
Special Revenue Fund Expenses	Total Special Revenue Funds		336,559	283,247	237,487
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	39,560	212,600	219,150
	Total Debt Service Funds		39,560	212,600	219,150
All Fund Expenses	Total Expenditures/Appropriations		13,996,493	15,466,500	15,600,259
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,996,493	15,466,500	15,600,259

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	439,354	517,811	340,000	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	343,442	352,445	312,945	313,445
	Legal Reserve	1,254,257	1,223,135	602,632	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	873,747	669,177	464,050	264,050
	Repayment of Debt	0	5,994	550	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,919	\$16,294	\$17,379	\$17,750	\$17,904
Total Classroom Instruction	\$9,315	\$9,554	\$10,215	\$10,391	\$10,497
Classroom-Salaries and Benefits	\$8,933	\$9,247	\$9,832	\$9,992	\$9,955
Classroom-General Supplies and Textbooks	\$277	\$204	\$259	\$271	\$331
Classroom-Purchased Services	\$106	\$103	\$124	\$127	\$210
Total Support Services	\$2,496	\$2,698	\$2,948	\$2,998	\$3,027
Support Services-Salaries and Benefits	\$2,303	\$2,493	\$2,677	\$2,720	\$2,734
Total Administrative Costs	\$1,917	\$1,949	\$2,003	\$2,093	\$2,025
Administration Salaries and Benefits	\$1,499	\$1,530	\$1,519	\$1,544	\$1,512
Total Operations and Maintenance of Plant	\$2,041	\$1,902	\$2,024	\$2,076	\$2,160
Operations and Maintenance-Salaries and Benefits	\$876	\$881	\$923	\$938	\$978
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$149	\$167	\$189	\$192	\$195
Total Equipment Costs	\$43	\$95	\$21	\$22	\$205
Legal Costs	\$91	\$112	\$91	\$169	\$93
Employee Benefits as a percentage of salaries*	35.24%	36.06%	37.77%	36.61%	38.06%

*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 2019-20 revised appropriations and the 2020-21 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
140	Parnt Paid	100,000	Expanded Day Kindergarten
260	Various	13,000	Fees for Use of Facilities
300	Various	5,000	Interest Earned on Investments

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Mainland Regional High School	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
Nursing Services	Co-Op provides Non Public Nursing services	0
Purchasing	Member of ACES, Ed. Data, ESCNJ, Hunterdon County ESC, Camden Purchase Co-Op, and others	0
Transportation Services, including Fuel	Mainland Regional High School & Atlantic county Special Services School District	0

Estimated Tax Rates

Municipality	Category	Amount
Linwood	(A) General Fund School Levy	12,459,926
	(D) Total School Levy	12,680,402
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	938,248,800
	(H) Estimated Equalized Valuation (as of 10/01/19)	917,423,291
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3280
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3515
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3581
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3822

Employee Contract List for District

Name	Category	Measure
Brian Pruitt	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,656
	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	06/30/21
	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	\$6,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,839
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,204
	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

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
Patrick Childs	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Mtce. Supervisor
	Base Annual Salary Amount	\$78,102
	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	07/01/19
	End Date of Contract	06/30/20
	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
Patrick Childs	Total Allowances Amount	\$2,400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$967
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,008
	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	Not Eligible For Payout
	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	
Teri Weeks	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,876
	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
Teri Weeks	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$172
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$24,184
	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	

Employee Contract List for District

Name	Category	Measure
Teri Weeks	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