

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,017.0	1,017.0	1,019.0
On Roll Special Ed Full-Time	223.0	240.0	250.0
On Roll Subtotal	1,240.0	1,257.0	1,269.0
In Private School Placements	4.0	2.0	0.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	7.0	8.0	6.0
In State Facilities		2.0	2.0

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	18,185,560	18,458,344	18,735,219
	Transportation Fees from Other Local Education Authorities	10-1420-1440	84,536	80,000	90,430
	Unrestricted Miscellaneous Revenues	10-1XXX	267,023	421,967	450,000
	Total Revenues from Local Sources		18,537,119	18,960,311	19,275,649
General Fund Revenues from State Sources	School Choice Aid	10-3116	461,888	458,410	465,706
	Categorical Transportation Aid	10-3121	301,868	301,868	301,868
	Extraordinary Aid	10-3131	50,396	0	0
	Categorical Special Education Aid	10-3132	898,929	901,973	1,006,548
	Equalization Aid	10-3176	6,194,693	6,194,693	6,194,693
	Categorical Security Aid	10-3177	43,566	43,566	43,566
	Other State Aids	10-3XXX	8,990	0	0
Total Revenues from State Sources		7,960,330	7,900,510	8,012,381	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	38,743	21,259	21,839
	Total Revenues from Federal Sources		38,743	21,259	21,839
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,842,630	2,468,487
	Withdrawal from Impact Aid Reserve (General)	10-318	0	0	390,000
	Adjustment for Prior Year Encumbrances		0	449,306	0
	Actual Revenues (Over)/Under Expenditures		-829,098	0	0
General Fund Revenues	Total Operating Budget		25,707,094	30,174,016	30,168,356
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	639	0	0
	Total Revenues from Local Sources	20-1XXX	639	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	186,359	174,093	130,579
	Title II	20-4451-4455	11,004	32,757	24,568
	Title IV	20-4471-4474	3,838	10,885	8,164
	I.D.E.A. Part B (Handicapped)	20-4420-4429	211,061	262,270	196,703
	Other	20-4XXX	26,340	0	0
	Total Revenues from Federal Sources		438,602	480,005	360,014
Special Revenue Fund Revenues	Total Grants and Entitlements		439,241	480,005	360,014

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,405,372	2,416,865	2,329,869
	Total Revenues from Local Sources		2,405,372	2,416,865	2,329,869
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	1,015,040	1,033,452	979,956
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1,293	2,126
	Total Local Repayment of Debt		3,420,412	3,451,610	3,311,951
	Actual Revenues (Over)/Under Expenditures		-2,125	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,418,287	3,451,610	3,311,951
All Fund Revenues	Total Revenues/Sources		29,564,622	34,105,631	33,840,321
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		29,564,622	34,105,631	33,840,321

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	8,586,264	9,128,476	9,066,575	
	Special Education-Instruction	11-2XX-100-XXX	2,153,578	2,619,385	2,586,786	
	Bilingual Education-Instruction	11-240-100-XXX	0	2,500	2,500	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	392,771	412,050	375,000	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	711,117	826,732	902,042	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	805,474	1,647,163	1,650,004	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	42,716	41,105	48,289	
	Undistributed Expenditures-Health Services	11-000-213-XXX	208,112	212,024	221,636	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	127,594	142,762	146,348	
	Undistributed Expenditures-Guidance	11-000-218-XXX	587,572	623,103	584,325	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	699,697	701,534	793,036	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	746,611	754,720	905,322	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	295,924	285,112	322,777	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	41,329	47,500	97,703	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	359,959	444,115	426,634	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	489,968	598,637	606,878	
	Undistributed Expenditures-Central Services	11-000-251-XXX	483,581	546,618	490,549	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	37,841	50,000	52,737	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,537,861	3,085,200	3,745,274	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	904,359	1,174,285	1,260,312	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,915,876	4,859,611	5,100,000	
	Undistributed Expenditures-Food Services	11-000-310-930	100,000	725,000	100,000	
	Total Undistributed Expenditures			13,384,474	15,938,489	16,551,824
	General Fund Current Expenses	Total General Current Expense		25,228,204	28,927,632	29,484,727
Capital Outlay	Equipment	12-XXX-XXX-730	186,437	349,051	183,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	449,306	0	
	Total Capital Outlay		186,437	798,357	183,000	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	21,769	25,000	40,000
	Total Summer School	13-422-X00-XXX	21,769	25,000	40,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	21,769	25,000	40,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	270,684	423,027	460,629
	General Fund Grand Total		25,707,094	30,174,016	30,168,356
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	639	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	186,359	174,093	130,579
	Title II	20-XXX-XXX-XXX	11,004	32,757	24,568
	Title IV	20-XXX-XXX-XXX	3,838	10,885	8,164
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	211,061	262,270	196,703
	Other	20-XXX-XXX-XXX	26,340	0	0
	Total Federal Projects	20-XXX-XXX-XXX	438,602	480,005	360,014
Special Revenue Fund Expenses	Total Special Revenue Funds		439,241	480,005	360,014
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,418,287	3,451,610	3,311,951
	Total Debt Service Funds		3,418,287	3,451,610	3,311,951
All Fund Expenses	Total Expenditures/Appropriations		29,564,622	34,105,631	33,840,321
Expenses Net of Transfers	Total Expenditures Net of Transfers		29,564,622	34,105,631	33,840,321

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	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	4,581,654	5,310,771	2,468,487	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	-390,000
	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	820,990	571,874	571,528	571,528
	Repayment of Debt	1,294	3,419	2,126	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	\$18,338	\$19,141	\$21,468	\$21,226	\$21,398
Total Classroom Instruction	\$10,646	\$11,186	\$12,132	\$11,995	\$11,857
Classroom-Salaries and Benefits	\$10,369	\$10,918	\$11,749	\$11,616	\$11,531
Classroom-General Supplies and Textbooks	\$277	\$269	\$383	\$379	\$325
Classroom-Purchased Services	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$2,651	\$2,813	\$2,858	\$2,826	\$3,117
Support Services-Salaries and Benefits	\$2,441	\$2,576	\$2,619	\$2,589	\$2,832
Total Administrative Costs	\$1,416	\$1,373	\$1,591	\$1,573	\$1,516
Administration Salaries and Benefits	\$1,182	\$1,154	\$1,171	\$1,158	\$1,162
Total Operations and Maintenance of Plant	\$2,250	\$2,326	\$2,804	\$2,772	\$3,318
Operations and Maintenance-Salaries and Benefits	\$1,219	\$1,204	\$1,320	\$1,305	\$1,472
Board Contribution to Food Services	\$2	\$81	\$592	\$585	\$80
Total Extracurricular Costs	\$1,118	\$1,106	\$1,227	\$1,213	\$1,224
Total Equipment Costs	\$118	\$151	\$285	\$282	\$146
Legal Costs	\$21	\$29	\$37	\$36	\$40
Employee Benefits as a percentage of salaries*	28.21%	29.94%	27.58%	27.58%	28.24%

*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
300	Solar Recs/Athletic Reciepts/Use of Facility Fees/Misc Rev	400,000	See Source

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Provides food service to Linwood Board of Education	0
Insurance Coverages and Benefits	ACCASBOJIF MEMBER	0
	Member of the State Health Benefit Plan	0
Professional Staff Development	ETTC Member	0
Purchasing	EDS Member	0
	MiddleseMember	0
Special Education Services	ACSSSD/CMSSSD SERVICES	0
Superintendent and Assistant Sup.	Combined Principal and Superintend positions to CSA position	0
Transportation Services, including Fuel	Provides field trip and athletic transportation to Northfield BOE/Linwood BOE/Chartertech/Ventor Boe/Margate BOE/Absecon BOE	0
	Purchase fuel from Atlantic County	0
	Provides transportation service to Linwood Board of Education and Charter Tech school district	0

Estimated Tax Rates

Municipality	Category	Amount
Linwood	(A) General Fund School Levy	5,807,936
	(D) Total School Levy	6,549,332
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	930,798,400
	(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= $100 \times (A)/(B)$	0.6240
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7036
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6331
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7139
Northfield	(A) General Fund School Levy	5,724,085
	(D) Total School Levy	6,454,999
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	872,248,260
	(H) Estimated Equalized Valuation (as of 10/01/19)	889,886,441
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6562
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7400
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6432
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7254
Somers Point	(A) General Fund School Levy	7,064,759
	(D) Total School Levy	7,965,171
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,132,581,800
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,145,401,991
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6238
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7033
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6168
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6954

Employee Contract List for District

Name	Category	Measure
Kim Robinson	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$136,229
	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	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)	\$500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,196
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	29 Days
	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	\$170,140
	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
	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	