

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	683.0	723.0	708.0
On Roll Regular Shared-Time	34.0	18.0	40.0
On Roll Special Ed Full-Time	101.0	88.0	90.0
On Roll Subtotal	818.0	829.0	838.0
In Private School Placements	2.0		0.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	1.0	2.0	2.0
Received	19.0	22.0	27.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,336,561	12,583,292	12,834,958
	Total Tuition	10-1300	200,942	100,000	100,000
	Rents and Royalties	10-1910	0	13,000	13,000
	Unrestricted Miscellaneous Revenues	10-1XXX	83,242	5,000	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
	Total Revenues from Local Sources		12,620,745	12,702,792	12,954,458
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	111,744	111,744	111,744
	Extraordinary Aid	10-3131	167,904	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	511,542	385,897	237,441
	Total Revenues from State Sources		1,590,747	1,297,198	1,148,742
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	802,632	797,513
	Withdrawal from Capital Reserve for Local Share	10-307	0	341,000	80,000
	Withdrawal from Maintenance Reserve	10-310	0	0	100,000
	Adjustment for Prior Year Encumbrances		0	3,253	0
	Actual Revenues (Over)/Under Expenditures		-535,947	0	0
General Fund Revenues	Total Operating Budget		13,675,545	15,146,875	15,080,713
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	53,474	103,912	51,956
	Total Revenues from Local Sources	20-1XXX	53,474	103,912	51,956
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	2,266	0	0
	Total Revenues from State Sources		2,266	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	38,295	64,333	54,683
	Title II	20-4451-4455	10,743	14,299	12,154
	Title IV	20-4471-4474	7,079	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	169,703	201,892	171,608
	CARES Act Education Stabilization Fund	20-4530	0	54,356	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	31,760	0
	Crrsa Act-Esser II	20-4534		0	210,699
	Crrsa Act-Learning Acceleration Grant	20-4535		0	25,000
	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		225,820	376,640	527,644
Special Revenue Fund Revenues	Total Grants and Entitlements		281,560	480,552	579,600
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	207,156	218,600	225,075
	Total Revenues from Local Sources		207,156	218,600	225,075
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	550	0
	Total Local Repayment of Debt		207,156	219,150	225,075
	Actual Revenues (Over)/Under Expenditures		5,444	0	0
Debt Service Fund Revenues	Total Repayment of Debt		212,600	219,150	225,075
All Fund Revenues	Total Revenues/Sources		14,169,705	15,846,577	15,885,388
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,169,705	15,846,577	15,885,388

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,437,611	4,681,966	4,795,003
	Special Education-Instruction	11-2XX-100-XXX	1,123,270	1,280,607	1,335,741
	Basic Skills/Remedial-Instruction	11-230-100-XXX	207,612	190,316	231,397
	Bilingual Education-Instruction	11-240-100-XXX	18,942	11,958	11,919
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	35,499	58,160	58,160
	School-Sponsored Athletics-Instruction	11-402-100-XXX	63,220	58,923	60,425
	Before/After School Programs	11-421-XXX-XXX	0	4,050	4,050
	Summer School	11-422-XXX-XXX	900	0	0
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	40,030	44,362	15,165
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	139,913	66,404	148,183
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	43,796	49,671	51,507
	Undistributed Expenditures-Health Services	11-000-213-XXX	154,411	169,762	170,818
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	389,166	330,128	379,750
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	446,521	529,340	472,173
	Undistributed Expenditures-Guidance	11-000-218-XXX	138,460	161,884	168,592
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	334,616	383,434	397,885
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	120,351	142,449	167,017
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	92,267	67,963	66,684
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	12,740	29,630	40,110
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	644,194	454,788	440,196
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	361,389	403,105	401,499
	Undistributed Expenditures-Central Services	11-000-251-XXX	245,866	264,643	260,966
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	179,685	200,156	198,865
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,243,826	1,580,250	1,515,456
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	89,284	95,400	130,498
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,999,472	3,336,179	3,347,807
	Total Undistributed Expenditures			7,635,957	8,265,186
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		13,563,041	14,596,028	14,870,366

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	10,983	165,000	110,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	101,521	384,847	98,847
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		112,504	550,847	210,347
General Fund Expenses and Transfers	General Fund Grand Total		13,675,545	15,146,875	15,080,713
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	53,474	103,912	51,956
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	563	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	403	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	1,300	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,266	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	38,295	64,333	54,683
	Title II	20-XXX-XXX-XXX	10,743	14,299	12,154
	Title IV	20-XXX-XXX-XXX	7,079	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	169,703	201,892	171,608
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	54,356	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	31,760	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	210,699
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	225,820	376,640	527,644
Special Revenue Fund Expenses	Total Special Revenue Funds		281,560	480,552	579,600
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	212,600	219,150	225,075
	Total Debt Service Funds		212,600	219,150	225,075
All Fund Expenses	Total Expenditures/Appropriations		14,169,705	15,846,577	15,885,388
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,169,705	15,846,577	15,885,388

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	517,811	728,799	388,799	309,799
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	352,445	741,612	742,112	642,612
	Legal Reserve	1,223,135	1,200,145	597,513	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	669,177	641,415	451,415	251,415
	Repayment of Debt	5,994	550	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,294	\$15,936	\$17,904	\$17,602	\$17,838
Total Classroom Instruction	\$9,554	\$9,391	\$10,497	\$10,201	\$10,483
Classroom-Salaries and Benefits	\$9,247	\$9,077	\$9,955	\$9,693	\$10,004
Classroom-General Supplies and Textbooks	\$204	\$190	\$331	\$308	\$287
Classroom-Purchased Services	\$103	\$124	\$210	\$200	\$192
Total Support Services	\$2,698	\$2,760	\$3,027	\$3,010	\$3,075
Support Services-Salaries and Benefits	\$2,493	\$2,578	\$2,734	\$2,722	\$2,755
Total Administrative Costs	\$1,949	\$1,897	\$2,025	\$2,015	\$1,977
Administration Salaries and Benefits	\$1,530	\$1,461	\$1,512	\$1,486	\$1,446
Total Operations and Maintenance of Plant	\$1,902	\$1,731	\$2,160	\$2,187	\$2,112
Operations and Maintenance-Salaries and Benefits	\$881	\$874	\$978	\$959	\$974
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$167	\$157	\$195	\$189	\$190
Total Equipment Costs	\$95	\$13	\$205	\$201	\$135
Legal Costs	\$112	\$153	\$93	\$86	\$92
Employee Benefits as a percentage of salaries*	36.06%	34.58%	38.06%	37.12%	36.36%

*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 2020-21 revised appropriations and the 2021-22 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	Parent Paid	70,000	Expanded Day Tuition
	Parent Paid	30,000	Preschool Inclusion
260	Various	13,000	Fees for facility use
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
Purchasing	Member of ACES, Ed Data, ESCNJ, Hunterdon County ESC, Camden Purchase Co-Op and others	0
Transportation Services, including Fuel	Mainland Regional HS & Atlantic County Special Services School District	0

Estimated Tax Rates

Municipality	Category	Amount
Linwood	(A) General Fund School Levy	12,709,125
	(D) Total School Levy	12,934,200
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	930,798,400
	(H) Estimated Equalized Valuation (as of 10/01/20)	944,206,127
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3654
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3896
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3460
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3698

Employee Contract List for District

Name	Category	Measure
Brian Pruitt	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$148,569
	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)	\$1,903
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,428
	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
Kevin Byrnes	Job Title	Business Administrator
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$105,000
	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	07/01/20
	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	

Employee Contract List for District

Name	Category	Measure
Kevin Byrnes	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,031
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,077
	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	Facility/Security Dir.
	Base Annual Salary Amount	\$80,523
	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	07/01/20
	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	\$2,400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,031
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,194
	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 Dien
	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

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