

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,017.0	1,015.0	1,035.0
On Roll Special Ed Full-Time	240.0	246.0	250.0
On Roll Subtotal	1,257.0	1,261.0	1,285.0
In Private School Placements	2.0	4.0	4.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	8.0	7.0	4.0
Received		2.0	0.0
In State Facilities	2.0		0.0

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	18,458,344	18,735,219	19,016,247
	Transportation Fees from Other Local Education Authorities	10-1420-1440	81,425	90,430	80,000
	Unrestricted Miscellaneous Revenues	10-1XXX	339,660	450,000	355,627
	Total Revenues from Local Sources		18,879,429	19,275,649	19,451,874
General Fund Revenues from State Sources	School Choice Aid	10-3116	458,410	465,706	474,276
	Categorical Transportation Aid	10-3121	301,868	301,868	301,868
	Extraordinary Aid	10-3131	29,689	0	0
	Categorical Special Education Aid	10-3132	901,973	1,006,548	935,206
	Equalization Aid	10-3176	6,194,693	6,194,693	6,574,641
	Categorical Security Aid	10-3177	43,566	43,566	43,566
	Other State Aids	10-3XXX	933	0	0
	Total Revenues from State Sources		7,931,132	8,012,381	8,329,557
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	32,560	21,839	22,363
	Total Revenues from Federal Sources		32,560	21,839	22,363
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,468,487	3,402,834
	Adjustment for Prior Year Encumbrances		0	25,746	0
	Actual Revenues (Over)/Under Expenditures		-121,595	0	0
General Fund Revenues	Total Operating Budget		26,721,526	29,804,102	31,206,628
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	176,305	175,337	149,036
	Title II	20-4451-4455	40,057	30,281	25,739
	Title IV	20-4471-4474	4,080	12,884	10,951
	I.D.E.A. Part B (Handicapped)	20-4420-4429	262,270	273,760	232,696
	CRRSA Act-ESSER II	20-4534	0	0	574,652
	CRRSA Act-Learning Acceleration Grant	20-4535	0	0	36,878
	CRRSA Act-Mental Health Grant	20-4536	0	0	45,000
	Total Revenues from Federal Sources		482,712	492,262	1,074,952
Special Revenue Fund Revenues	Total Grants and Entitlements		482,712	492,262	1,074,952

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,417,277	2,329,869	2,376,521
	Total Revenues from Local Sources		2,417,277	2,329,869	2,376,521
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	1,033,452	979,956	957,054
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2,126	0
	Total Local Repayment of Debt		3,450,729	3,311,951	3,333,575
	Actual Revenues (Over)/Under Expenditures		20,130	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,470,859	3,311,951	3,333,575
All Fund Revenues	Total Revenues/Sources		30,675,097	33,608,315	35,615,155
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		30,675,097	33,608,315	35,615,155

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	8,674,724	9,066,575	8,697,587
	Special Education-Instruction	11-2XX-100-XXX	2,154,880	2,586,786	2,483,387
	Bilingual Education-Instruction	11-240-100-XXX	0	2,500	2,500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	393,117	375,000	514,470
	School-Sponsored Athletics-Instruction	11-402-100-XXX	793,383	902,042	897,733
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	815,639	1,650,004	1,342,494
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	46,281	48,289	50,471
	Undistributed Expenditures-Health Services	11-000-213-XXX	205,201	221,636	230,680
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	107,549	146,348	163,990
	Undistributed Expenditures-Guidance	11-000-218-XXX	523,629	584,325	664,852
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	811,403	793,036	728,232
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	757,605	905,322	812,769
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	291,324	322,777	331,765
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,618	97,703	86,032
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	371,133	426,634	433,986
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	476,950	586,878	482,615
	Undistributed Expenditures-Central Services	11-000-251-XXX	532,341	490,549	529,991
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	50,742	52,737	54,187
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,570,737	3,781,520	3,841,282
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	787,383	1,260,312	1,393,987
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,856,501	4,719,500	5,613,600
	Undistributed Expenditures-Food Services	11-000-310-930	428,690	100,000	775,000
	Total Undistributed Expenditures		13,651,726	16,187,570	17,535,933
General Fund Current Expenses	Total General Current Expense		25,667,830	29,120,473	30,131,610
Capital Outlay	Equipment	12-XXX-XXX-730	623,725	183,000	490,800
	Total Capital Outlay		623,725	183,000	490,800

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	33,725	40,000	90,000
	Total Summer School	13-422-X00-XXX	33,725	40,000	90,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	33,725	40,000	90,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	396,246	460,629	494,218
	General Fund Grand Total		26,721,526	29,804,102	31,206,628
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	176,305	175,337	149,036
	Title II	20-XXX-XXX-XXX	40,057	30,281	25,739
	Title IV	20-XXX-XXX-XXX	4,080	12,884	10,951
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	262,270	273,760	232,696
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	0	574,652
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	0	36,878
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	482,712	492,262	1,074,952
Special Revenue Fund Expenses	Total Special Revenue Funds		482,712	492,262	1,074,952
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,470,859	3,311,951	3,333,575
	Total Debt Service Funds		3,470,859	3,311,951	3,333,575
All Fund Expenses	Total Expenditures/Appropriations		30,675,097	33,608,315	35,615,155
Expenses Net of Transfers	Total Expenditures Net of Transfers		30,675,097	33,608,315	35,615,155

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	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	5,310,771	5,871,321	3,402,834	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	571,874	556,479	556,479	556,479
	Repayment of Debt	3,419	-16,711	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	\$19,141	\$19,734	\$21,398	\$21,312	\$21,878
Total Classroom Instruction	\$11,186	\$11,286	\$11,857	\$11,783	\$11,526
Classroom-Salaries and Benefits	\$10,918	\$10,975	\$11,531	\$11,455	\$11,076
Classroom-General Supplies and Textbooks	\$269	\$311	\$325	\$328	\$450
Classroom-Purchased Services	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$2,813	\$2,838	\$3,117	\$3,101	\$3,125
Support Services-Salaries and Benefits	\$2,576	\$2,621	\$2,832	\$2,813	\$2,884
Total Administrative Costs	\$1,373	\$1,435	\$1,516	\$1,492	\$1,488
Administration Salaries and Benefits	\$1,154	\$1,202	\$1,162	\$1,134	\$1,242
Total Operations and Maintenance of Plant	\$2,326	\$2,375	\$3,318	\$3,355	\$3,414
Operations and Maintenance-Salaries and Benefits	\$1,204	\$1,258	\$1,472	\$1,462	\$1,533
Board Contribution to Food Services	\$81	\$349	\$80	\$81	\$615
Total Extracurricular Costs	\$1,106	\$1,188	\$1,224	\$1,221	\$1,374
Total Equipment Costs	\$151	\$507	\$146	\$148	\$389
Legal Costs	\$29	\$18	\$40	\$40	\$36
Employee Benefits as a percentage of salaries*	29.94%	29.12%	28.24%	26.16%	31.56%

\*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
250	LINWOOD BOE TRANSPORTATION	45,000	LINWOOD BOE ROUTE (SHARED SERVICES)
	CHOICE ROUTE	35,000	CHOICE ROUTE TO MRHS FROM SENDING DISTRICTS
300	INTEREST/USE OF FACILITIES/GATE FEES/MISC	30,000	INTEREST/USE OF FACILITIES/GATE FEES/MISC
	SALE OF SRECS	370,000	SALE OF SRECS FROM SOLOR PANELS



Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Utilization of Contracted Custodial Services due to need personnel for COVID19 cleaning and daily sanitization	0
Food Services	Outsourced with Maschio's Food Management Company	0
	Provide food service to the Linwood Board of Education	0
Insurance Coverages and Benefits	Member of NJ State Health Benefit Plan	0
	Member of the ACCASBOJIF/SPELLJIF	0
Professional Staff Development	Member of ETTC	0
Purchasing	Participate in Cooperatives (Middlesex, SJTC, EDS)	0
	Participate in ACES (NJSBA Agreement)	0
Staffing - Other	Agreement with the City of Linwood for (2) Class III Officers	0
Transportation Services, including Fuel	Purchase Fuel through Atlantic County Government	0
	Provide Transportation to the Linwood Board of Education and CharterTech and School Choice Districts	0

Estimated Tax Rates

Municipality	Category	Amount
Linwood	(A) General Fund School Levy	5,817,111
	(D) Total School Levy	6,542,328
	(B) Estimated Net Taxable Valuation (as of 01/29/21)	930,606,100
	(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=100x(A)/(B)	0.6251
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7030
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6161
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.6929
Northfield	(A) General Fund School Levy	5,586,968
	(D) Total School Levy	6,283,471
	(B) Estimated Net Taxable Valuation (as of 01/29/21)	869,648,060
	(H) Estimated Equalized Valuation (as of 10/01/20)	860,375,084
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.6424
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7225
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6494
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.7303
Somers Point	(A) General Fund School Levy	7,471,653
	(D) Total School Levy	8,403,128
	(B) Estimated Net Taxable Valuation (as of 01/29/21)	1,130,903,633
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,159,363,087
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.6607
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7430
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6445
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.7248

Employee Contract List for District

Name	Category	Measure
Judith Bessor	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facility Director
	Base Annual Salary Amount	\$78,383
	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	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	\$2,700
	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	\$21,029
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 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
Judith Bessor	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
Kim Robinson	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$139,635
	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	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

Employee Contract List for District

Name	Category	Measure
Kim Robinson	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	\$30,575
	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
	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	\$173,343
	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
Mark Marrone	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
	Total Allowances Amount	\$11,323
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	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	\$33,668
	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

Employee Contract List for District

Name	Category	Measure
Mark Marrone	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