

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	708.0	707.0	712.0
On Roll Special Ed Full-Time	85.0	91.0	103.0
On Roll Subtotal	793.0	798.0	815.0
Sent to Contracted Preschool	45.0	44.0	53.0
Sent to Other Districts Regular	0.0	2.0	0.0
Sent to Other Districts Special Ed	2.0	1.0	10.0
Received	7.0	6.0	4.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	13,784,629	14,168,949	15,168,398
	Total Tax Levy	10-121x	13,784,629	14,168,949	15,168,398
	Total Tuition	10-1300	62,824	21,000	21,000
	Transportation Fees from Individuals	10-1410	0	150	0
	Rents and Royalties	10-1910	13,000	13,000	13,000
	Unrestricted Miscellaneous Revenues	10-1XXX	99,080	30,000	30,000
	Interest Earned on Maintenance Reserve	10-1XXX	7,491	5,000	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	9,557	6,000	6,000
	Total Revenues from Local Sources		13,976,581	14,244,099	15,243,398
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	111,744	82,180	92,576
	Extraordinary Aid	10-3131	132,490	0	0
	Categorical Special Education Aid	10-3132	630,444	764,779	736,900
	Equalization Aid	10-3176	202,808	0	0
	Categorical Security Aid	10-3177	64,088	131,851	119,971
	Other State Aids	10-3XXX	97,476	0	0
	Total Revenues from State Sources		1,239,050	978,810	949,447
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	670,029	794,257
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	500,000	0
	Withdrawal from Maintenance Reserve	10-310	0	629,977	400,000
	Adjustment for Prior Year Encumbrances		0	14,922	0
	Actual Revenues (Over)/Under Expenditures		426,785	0	0
General Fund Revenues	Total Operating Budget		15,642,416	17,037,837	17,387,102
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	204,678	0	0
	Other Revenue from Local Sources	20-1XXX	75,378	42,946	50,000
	Total Revenues from Local Sources	20-1XXX	280,056	42,946	50,000

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	5,108	0
	Preschool Education Aid	20-3218	1,204,838	1,483,372	1,809,158
	Other Restricted Entitlements	20-32XX	0	3,150	0
	Total Revenues from State Sources		1,204,838	1,491,630	1,809,158
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	51,098	86,551	31,422
	Title II	20-4451-4455	13,147	24,688	9,874
	Title IV	20-4471-4474	12,134	14,407	7,500
	IDEA Part B (Handicapped)	20-4420-4429	218,498	238,971	157,891
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	17,338	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	889	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	21,370	0	0
	ARP-ESSER	20-4540	5,980	0	0
	Total Revenues from Federal Sources		340,454	364,617	206,687
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	239,843	246,471	257,302
Special Revenue Fund Revenues	Total Grants and Entitlements		2,064,625	2,145,664	2,323,147
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	249,800	253,650	267,050
	Total Revenues from Local Sources		249,800	253,650	267,050
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		249,800	253,650	267,050
Debt Service Fund Revenues	Total Repayment of Debt		249,800	253,650	267,050
All Fund Revenues	Total Revenues/Sources		17,956,841	19,437,151	19,977,299
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	239,843	246,471	257,302
	Total Revenues/Sources Net of Transfers		17,716,998	19,190,680	19,719,997

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,008,767	5,329,316	5,427,593
	Special Education-Instruction	11-2XX-100-XXX	1,251,184	1,345,764	1,392,163
	Basic Skills/Remedial-Instruction	11-230-100-XXX	82,178	85,045	89,261
	Bilingual Education-Instruction	11-240-100-XXX	9,683	13,000	13,178
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	54,754	59,345	60,470
	School-Sponsored Athletics-Instruction	11-402-100-XXX	58,501	62,117	63,312
	Before/After School Programs	11-421-XXX-XXX	0	4,050	4,050
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	16,724	13,891	18,708
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	47,939	47,323	157,597
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	51,583	56,006	58,622
	Undistributed Expenditures-Health Services	11-000-213-XXX	158,699	178,929	188,593
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	411,472	431,706	431,884
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	517,745	574,986	712,229
	Undistributed Expenditures-Guidance	11-000-218-XXX	160,263	188,886	200,190
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	404,936	437,252	458,182
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	125,105	166,809	171,313
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	56,256	73,588	67,423
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,949	25,188	25,188
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	475,485	519,829	520,306
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	384,406	408,165	410,690
	Undistributed Expenditures-Central Services	11-000-251-XXX	304,475	295,075	271,473
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	255,655	264,451	261,197
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,530,262	1,959,488	1,782,539
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	221,514	282,570	324,474
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,337,719	3,653,540	4,231,620
	Total Undistributed Expenditures		8,449,463	9,563,791	10,273,520
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5,000	5,000
General Fund Current Expenses	Total General Current Expense		14,931,254	16,481,319	17,347,255

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	16,752	10,000	15,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	334,409	518,847	18,847
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	334,920	0	0
	Interest Deposit to Capital Reserve	10-604	0	6,000	6,000
	Total Capital Outlay		686,081	534,847	39,847
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	25,081	21,671	0
	General Fund Grand Total		15,642,416	17,037,837	17,387,102
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	75,378	42,946	50,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	344,459	435,969	460,828
	Support Services	20-218-200-XXX	1,082,578	1,210,796	1,506,320
	Facility Acquisition and Construction Services	20-218-400-XXX	17,644	88,186	99,312
	Total Preschool Education Aid	20-218-XXX-XXX	1,444,681	1,734,951	2,066,460
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	3,150	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,444,681	1,738,101	2,066,460
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	51,098	86,551	31,422
	Title II	20-XXX-XXX-XXX	13,147	24,688	9,874
	Title IV	20-XXX-XXX-XXX	12,134	14,407	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	218,498	238,971	157,891
	ARP-ESSER Grant Program	20-487-xxx-xxx	5,980	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	17,338	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	889	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	21,370	0	0
	Total Federal Projects	20-XXX-XXX-XXX	340,454	364,617	206,687
Special Revenue Fund Expenses	Total Special Revenue Funds		2,064,625	2,145,664	2,323,147

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	249,800	253,650	267,050
	Total Debt Service Funds		249,800	253,650	267,050
All Fund Expenses	Total Expenditures/Appropriations		17,956,841	19,437,151	19,977,299
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	239,843	246,471	257,302
	Total Expenditures Net of Transfers		17,716,998	19,190,680	19,719,997

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	628,760	602,086	462,379	340,458
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,722,653	1,082,728	588,728	594,728
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,252,344	1,345,666	720,689	325,689
	Legal Reserve	1,049,499	1,202,658	672,336	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	66,298	66,864	66,864	66,864
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,848	\$18,162	\$20,926	\$21,209	\$21,681
Total Classroom Instruction	\$10,743	\$10,398	\$12,038	\$11,894	\$12,298
Classroom-Salaries and Benefits	\$10,267	\$10,076	\$11,486	\$11,342	\$11,754
Classroom-General Supplies and Textbooks	\$308	\$189	\$370	\$370	\$359
Classroom-Purchased Services	\$167	\$133	\$182	\$181	\$185
Total Support Services	\$3,020	\$3,410	\$3,931	\$4,037	\$4,341
Support Services-Salaries and Benefits	\$2,686	\$3,114	\$3,515	\$3,606	\$3,797
Total Administrative Costs	\$1,987	\$2,081	\$2,253	\$2,325	\$2,307
Administration Salaries and Benefits	\$1,489	\$1,460	\$1,607	\$1,660	\$1,705
Total Operations and Maintenance of Plant	\$1,955	\$2,093	\$2,499	\$2,748	\$2,524
Operations and Maintenance-Salaries and Benefits	\$983	\$1,015	\$1,082	\$1,056	\$1,122
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$143	\$178	\$203	\$202	\$208
Total Equipment Costs	\$5	\$41	\$123	\$123	\$140
Legal Costs	\$60	\$121	\$94	\$94	\$92
Employee Benefits as a percentage of salaries*	36.02%	36.44%	38.76%	38.39%	42.87%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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 and trash collection	0
Purchasing	Member of ACES, EdData, ESCNJ, Hunderton County ESC, etc.	0
Staffing - Other	City of Linwood School Resource Officer	0
	Mainland Regional HS and ACSSSD - Special Ed Related Service Providers	0
Transportation Services, including Fuel	Mainland Regional HS and ACSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Linwood	(A) General Fund School Levy	14,668,673
	(D) Total School Levy	14,939,173
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	954,845,400
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,477,622,146
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.5362
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.5646
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9927
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0110

Employee Contract List for District

Name	Category	Measure
Brian Pruitt	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$184,534
	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	07/01/23
	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)	\$1,741
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$36,292
	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
Patricia Swanson	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$122,953
	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	07/01/25
	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

Employee Contract List for District

Name	Category	Measure
Patricia Swanson	Total Allowances Amount	\$7,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$347
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,187
	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
	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	\$103,092
	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	07/01/25
	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	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$51
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,895
	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
	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