

# Atlantic - Linwood City

Notice is hereby given to the legal voters of the Linwood School District, in the County of Atlantic, of the State of New Jersey, that a Public Hearing will be held in the Cafetorium of the Belhaven Middle School of the Linwood Board of Education, 51 Belhaven Ave, Linwood, NJ 08221, on Wednesday, April 28, 2021 at 7:00 PM, for the purpose of conducting a public hearing on the following budget for the 2021-2022 school year.

## Advertised Enrollments

Enrollment Categories	October 15, 2019 Actual	October 15, 2020 Actual	October 15, 2021 Estimated
Pupils On Roll Regular Full-Time	683	723	708
Pupils On Roll Regular Shared-Time	34	18	40
Pupils On Roll - Special Full-Time	101	88	90
Subtotal - Pupils On Roll	818	829	838
Private School Placements	2	0	0
Pupils Sent to Other Districts - Reg Prog	1	0	0
Pupils Sent to Other Dists - Spec Ed Prog	1	2	2
Pupils Received	19	22	27

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Advertised Revenues

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Operating Budget:				
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
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
Budgeted Fund Balance-Operating Budget	10-303	0	802,632	797,513
Withdrawal from Capital Reserve for Local Share	10-307	0	341,000	0
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
Total Operating Budget		13,675,545	15,146,875	15,000,713
Grants and Entitlements:				
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
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	2,266	0	0
Total Revenues from State Sources		2,266	0	0
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
Coronavirus Relief Fund (Crf)	20-4532	0	31,760	0
Crrsa Act-Esser II	20-4534	0	0	210,699
Crrsa Act-Learning Acceleration Grant	20-4535	0	0	25,000
Crrsa Act-Mental Health Grant	20-4536	0	0	45,000
Total Revenues from Federal Sources		225,820	376,640	527,644
Total Grants and Entitlements		281,560	480,552	579,600
Repayment of Debt:				
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
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
Total Repayment of Debt		212,600	219,150	225,075
Total Revenues/Sources		14,169,705	15,846,577	15,805,388
Total Revenues/Sources Net of Transfers		14,169,705	15,846,577	15,805,388

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Advertised Appropriations

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Current Expense:				
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
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	139,913	66,404	98,183
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	1,565,456
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	8,358,006
Interest Earned on Maintenance Reserve	10-606	0	500	500
Total General Current Expense		13,563,041	14,596,028	14,870,366
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,983	165,000	110,500
Facilities Acquisition and Construction Services	12-000-400-XXX	101,521	384,847	18,847
Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		112,504	550,847	130,347
General Fund Grand Total		13,675,545	15,146,875	15,000,713
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	53,474	103,912	51,956
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
Total Other State Projects		2,266	0	0
Total State Projects	20-XXX-XXX-XXX	2,266	0	0
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
Total Special Revenue Funds		281,560	480,552	579,600
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	212,600	219,150	225,075
Total Debt Service Funds		212,600	219,150	225,075
Total Expenditures/Appropriations		14,169,705	15,846,577	15,805,388
Total Expenditures Net of Transfers		14,169,705	15,846,577	15,805,388

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2019	Audited Balance 06-30-2020	Estimated Balance 06-30-2021	Estimated Balance 06-30-2022
Unrestricted:				
--General Operating Budget	669,177	641,415	451,415	251,415
--Repayment of Debt	5,994	550	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	517,811	728,799	388,799	389,799
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

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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	\$17,899
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	\$2,174
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 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.

The complete budget will be on file and open to examination at the Belhaven MS building, 51 Belhaven Ave., Linwood, Atlantic County, New Jersey between the hours of 8 am and 4 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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