

User Friendly budget

03/07/2012

ATLANTIC - LINWOOD CITY

Advertised Enrollments

ENROLLMENT CATEGORY October 15, 2012	October 15, 2010	October 15, 2011	
Actual	Actual	Estimated	
Pupils on Roll Regular Full-Time	769	768	776
Pupils on Roll - Special Full-Time	132	122	122
Subtotal - Pupils On Roll	901	890	898
Pupils Sent to Other Districts-Reg Prog	1		
Pupils Sent to Other Dists-Spec Ed Prog	1	1	3

ATLANTIC - LINWOOD CITY

Advertised Revenues

Budget Category 2012-13	Account	2010-11	2011-12
	Actual	Revised	Anticipated
OPERATING BUDGET			
Budgeted Fund Balance - Operating Budget	10-303		450,000
615,283			
Withdrawal from Cap Res-for Local Share	10-307		

250,000			
Withdrawal from Maint. Reserve	10-310	25,000	
Revenues from Local Sources:			
Local Tax Levy	10-1210	11,030,881	10,841,517
10,936,586			
Transportation Fees from Individuals	10-1410		
1,250			
Interest Earned on Maintenance Reserve	10-1XXX		3,000
1,500			
Interest Earned on Capital Reserve Funds	10-1XXX		7,500
8,000			
Other Restricted Miscellaneous Revenues	10-1XXX		
160,000			
Unrestricted Miscellaneous Revenues	10-1XXX	336,600	
256,000			
86,750			
SUBTOTAL		11,367,481	11,108,017
11,194,086			
Revenues from State Sources:			
Extraordinary Aid	10-3131	156,606	
Other State Aids	10-3XXX	522	
Categorical Special Education Aid	10-3132	461,277	461,277
481,909			
Equalization Aid	10-3176	112,358	112,358
173,046			
Categorical Security Aid	10-3177	64,506	64,506
62,818			
Adjustment Aid	10-3178	626,294	757,481
710,935			
Categorical Transportation Aid	10-3121	105,597	105,597
99,628			
SUBTOTAL		1,527,160	1,501,219
1,528,336			
Revenues from Federal Sources:			
Education Jobs Fund	18-4522	67,116	
2,103			
SUBTOTAL		67,116	2,103
Adjustment for Prior Year Encumbrances			108,242
Actual Revenues (Over)/Under Expenditures		-350,905	
TOTAL OPERATING BUDGET		12,568,736	
13,234,594			
13,589,808			

## GRANTS AND ENTITLEMENTS

Revenues from Local Sources	20-1XXX	81,887	
-----------------------------	---------	--------	--

## Revenues from State Sources:

Other Restricted Entitlements	20-32XX	1,987	2,137
-------------------------------	---------	-------	-------

TOTAL REVENUES FROM STATE SOURCES			1,987
-----------------------------------	--	--	-------

2,137

## Revenues from Federal Sources:

Title I	20-4411-4416	32,490	19,662
---------	--------------	--------	--------

19,431

Title II	20-4451-4455	22,717	30,311
----------	--------------	--------	--------

I.D.E.A. Part B (Handicapped)	20-4420-4429	250,372	218,109
-------------------------------	--------------	---------	---------

165,969

TOTAL REVENUES FROM FEDERAL SOURCES			305,579
-------------------------------------	--	--	---------

268,082      185,400

TOTAL GRANTS AND ENTITLEMENTS			389,453
-------------------------------	--	--	---------

270,219      185,400

TOTAL REVENUES/SOURCES			12,958,189
------------------------	--	--	------------

13,504,813      13,775,208

## ATLANTIC - LINWOOD CITY

## Advertised Appropriations

Budget Category	Account	2010-11	2011-12
2012-13			
	Expenditures	Rev. Approp.	Appropriations
GENERAL CURRENT EXPENSE			
Instruction:			
Regular Programs	11-1XX-100-XXX	3,930,215	4,203,778
4,397,086			
Special Education	11-2XX-100-XXX	1,346,961	1,378,757
1,319,968			
Basic Skills/Remedial	11-230-100-XXX	268,853	288,130
298,066			
Bilingual Education	11-240-100-XXX	12,925	15,164
9,475			
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	30,345	
33,700      37,590			
School Sponsored Athletics	11-402-100-XXX	61,626	68,699
74,245			
Before/After School Programs	11-421-XXX-XXX	5,745	4,800
4,800			

Summer School	11-422-XXX-XXX	9,000	9,280
14,470			
Support Services:			
Tuition	11-000-100-XXX	1,162	59,865
82,500			
Attendance and Social Work Services	11-000-211-XXX		27,111
25,155			28,882
Health Services	11-000-213-XXX	131,889	150,123
152,091			
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217		506,779
543,373			618,752
Guidance	11-000-218-XXX	121,818	130,565
145,963			
Child Study Teams	11-000-219-XXX	274,026	322,293
369,452			
Improvement of Instructional Services	11-000-221-XXX		186,557
160,625			188,686
Educational Media Services - School Library	11-000-222-XXX		135,717
154,474			156,372
Instructional Staff Training Services	11-000-223-XXX	9,921	11,579
11,400			
General Administration	11-000-230-XXX	412,033	457,514
463,729			
School Administration	11-000-240-XXX	452,185	496,813
450,374			
Central Svcs & Admin Info Technology	11-000-25X-XXX		363,113
466,418			396,499
Deposit to Maintenance Reserve	10-606	25,000	
Interest Earned on Maintenance Reserve	10-606	1,084	3,000
1,500			
Operation and Maintenance of Plant Services	11-000-26X-XXX		1,236,055
1,503,737			1,488,368
Student Transportation Services	11-000-270-XXX		95,444
130,000			92,940
Personal Services - Employee Benefits	11-XXX-XXX-2XX		2,288,877
2,511,897			2,468,477
Total Support Services Expenditures		6,242,687	7,124,431
7,114,485			
TOTAL GENERAL CURRENT EXPENSE			11,934,441
13,129,739			13,271,685
CAPITAL EXPENDITURES			
Deposit to Capital Reserve	10-604	345,000	

Interest Earned on Capital Reserve	10-604	7,109	7,500
8,000			
Equipment	12-XXX-XXX-73X	41,787	39,000
47,900			
Facilities Acquisition and Construction Services	12-000-4XX-XXX		240,399
58,355	262,223		
TOTAL CAPITAL EXPENDITURES		634,295	104,855
318,123			
OPERATING BUDGET GRAND TOTAL		12,568,736	
13,234,594	13,589,808		

#### SPECIAL GRANTS AND ENTITLEMENTS

Local Projects	20-XXX-XXX-XXX	81,887	
Other State Projects:			
Nonpublic Textbooks	20-XXX-XXX-XXX	909	880
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,078	1,257
Total State Projects	1,987	2,137	
Federal Projects:			
Title I	20-XXX-XXX-XXX	32,490	19,662
19,431			
Title II	20-XXX-XXX-XXX	22,717	30,311
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX		250,372
218,109	165,969		
Total Federal Projects		305,579	268,082
185,400			
TOTAL GRANTS AND ENTITLEMENTS			389,453
270,219	185,400		
Total Expenditures		12,958,189	13,504,813
13,775,208			

#### DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:

0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934

TOTAL EXPENDITURES NET OF TRANSFERS	12,958,189
13,504,813	13,775,208

ATLANTIC - LINWOOD CITY

Advertised Recapitulation of Balance

Estimated	Audited	Audited	Estimated
Balance	Balance	Balance	Balance
Budget Category	6/30/2010	6/30/2011	6/30/2012
6/30/2013			
Unrestricted:			
General Operating Budget	372,792	534,161	407,128
257,128			
Repayment of Debt	0	0	0
0			
Restricted for Specific Purposes:			
General Operating Budget:			
Capital Reserve	590,153	942,262	949,762
707,762			
Adult Education Programs	0	0	0
0			
Maintenance Reserve	103,311	129,395	132,395
133,895			
Legal Reserve	572,967	788,250	465,283
0			
Tuition Reserve	0	0	0
0			
Current Expense Emergency Reserve	0	0	0
0			
Repayment of Debt:			
Restricted for Repayment of Debt	0	0	0
0			

#### ATLANTIC - LINWOOD CITY

#### Advertised Per Pupil Cost Calculations

2012 - 2013

2012-2013	2009-10	2010-11	2011-12	2011-12
	Actual	Actual	Original Budget	Revised Budget
				Proposed Budget

Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Budgetary Comparative Per Pupil Cost 14536      14582		12601	13040	14205	
Total Classroom Instruction 8504	7350	7824	8357	8487	
Classroom-Salaries and Benefits 8115	7068	7578	8091	8210	
Classroom-General Supplies and Textbooks 302		266	223	238	245
Classroom-Purchased Services and Other 88		16	23	29	32
Total Support Services 2348	1978	1954	2135	2143	
Support Services-Salaries and Benefits 2225		1900	1883	2028	2030
Total Administrative Costs 1736	1514	1635	1760	1888	
Administration-Salaries and Benefits 1264		1208	1267	1283	1289
Legal Costs	0	45	67	56	56
Total Operations and Maintenance of Plant 1873      1838		1635	1528	1813	
Operations & Maintenance of Plant-Salary & Ben. 810      824		782	732	802	
Board Contribution to Food Services		0	0	0	0
Total Extracurricular Costs 156	122	128	141	146	
Total Equipment Costs	180	46	32	44	53
Employee Benefits as a % of Salaries 28.0		27.9	28.0	30.0	29.2

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

#### ATLANTIC - LINWOOD CITY

##### Unusual Revenues and Appropriations

---

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
00252	Shared Services MRHS	160,000	Shared Services Supt and Facilities
Total Unusual Revenues:		160,000	Total Unusual Appropriations: 0

#### ATLANTIC - LINWOOD CITY

##### Shared Services -- Description of Shared Services

---

The Linwood Board of Education and the Mainland Regional Board of Education have entered into a shared services arrangement for the position of Superintendent and Facilities Director. The cost of these positions are paid 40% by Linwood and 60% by Mainland Regional High School.

Transportation - MRHS  
 Transportation - ACSSD  
 Wrestling Program - Somers Point  
 Food Service - MRHS  
 Deliver of Food Services - Charter Tech  
 Trash and Recycling - City of Linwood  
 Use of Facilities including Fields - City of Linwood, MRHS  
 Pest Control - MRHS  
 Banking - MRHS  
 Plumbing - MRHS  
 Electric - MRHS



Snow Removal - City of Linwood/MRHS  
Internet Access - City of Linwood - Aboretum  
Benefit Broker - MRHS

ATLANTIC - LINWOOD CITY

22a. Estimated Tax Rate Information

---

A. Estimated 12-13 School Tax Rate

---

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	10,889,052 (A)
Estimated Net Taxable Valuation (as of 10/01/2011 )	792,876,551 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	1.3734 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	10,889,052 (D)
Estimated Net Taxable Valuation (as of 10/01/2011 )	792,876,551 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	1.3734 (F)

B. Estimated 12-13 Equalized School Tax Rate

---

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	10,889,052 (G)
Estimated Equalized Valuation (as of 10/01/2011 )	1,139,596,597 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.9555 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	10,889,052 (J)
Estimated Equalized Valuation (as of 10/01/2011 )	1,139,596,597 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.9555 (L)

# ATLANTIC - LINWOOD CITY

## 17. Salaries and Benefits of Certain District Employees

Name Thomas Baruffi  
Job Title Superintendent

Base Annual Salary 182,108  
FTE 1.0  
Shared with Another District? Y  
District Name MAINLAND REGIONAL  
Job Description in other district Superintendent  
Member of Collective Bargaining ? N

### Contract Terms:

Beginning Date of Contract 07/01/1909  
Ending Date of Contract 06/30/2014  
Annual Work Days 240  
Annual Vacation Days 20  
Annual Sick Days 12  
Annual Personal Days 3  
Annual Consulting Days 0  
Other Non-working days 8  
Description-Other Non-working Days Emergency/Bereavement

### Benefits:

Allowances 4,000  
Bonuses 0  
Stipends 0

### District Contributions above Teacher amount for:

Health Insurance 2,731  
Dental Insurance 0  
Life Insurance 0  
Other Insurances 0  
Retirement Plans 0

Post-Employment Benefits 15,000

### Description of:

Buyback of Sick Days  
Buyback of Vac. Days  
Buyback of Personal Days  
Other Post-Emp. Benefits  
Other Post-Emp. Benefits  
Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

#### ATLANTIC - LINWOOD CITY

#### 17. Salaries and Benefits of Certain District Employees

Name Teri J. Weeks  
Job Title Business Administrator

Base Annual Salary 95,934

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2011

Ending Date of Contract 06/30/2012

Annual Work Days 240

Annual Vacation Days 20

Annual Sick Days 12

Annual Personal Days 3

Annual Consulting Days 0

Other Non-working days 8

Description-Other Non-working Days Emergency/Bereavement

Benefits:

Allowances 15,000

Bonuses 0

Stipends 0

District Contributions above Teacher amount for:

Health Insurance 0

Dental Insurance	227
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	10,000
--------------------------	--------

Description of:

Buyback of Sick Days  
 Buyback of Vac. Days  
 Buyback of Personal Days  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits

In-Kind and Other Remuneration	0
--------------------------------	---

Description of:

Annual Buyback of Sick Days  
 Annual Buyback of Vac. Days  
 Annual Buyback of Personal Days  
 All Other In-Kind/Remuneration

Additional Comments

## ATLANTIC - LINWOOD CITY

### 17. Salaries and Benefits of Certain District Employees

Name	Jill Yochim
Job Title	Coordinator/Dir./Mgr./Supvr.

Base Annual Salary	118,270
--------------------	---------

FTE	1.0
-----	-----

Shared with Another District?	N
-------------------------------	---

Member of Collective Bargaining ?	Y
-----------------------------------	---

Contract Terms:

Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2012
Annual Work Days	240

Annual Vacation Days	20	
Annual Sick Days	12	
Annual Personal Days	3	
Annual Consulting Days	0	
Other Non-working days	8	
Description-Other Non-working Days	Emergency/Bereavement	

Benefits:

Allowances	1,000
Bonuses	0
Stipends	0

District Contributions above Teacher amount for:

Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
--------------------------	---

Description of:

Buyback of Sick Days  
Buyback of Vac. Days  
Buyback of Personal Days  
Other Post-Emp. Benefits  
Other Post-Emp. Benefits  
Other Post-Emp. Benefits

In-Kind and Other Remuneration	15,000
--------------------------------	--------

Description of:

Annual Buyback of Sick Days  
Annual Buyback of Vac. Days  
Annual Buyback of Personal Days  
All Other In-Kind/Remuneration

Additional Comments

## 17. Salaries and Benefits of Certain District Employees

Name Frank Rudnesky  
Job Title Principal

Base Annual Salary 125,341

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? Y

### Contract Terms:

Beginning Date of Contract 07/01/2009

Ending Date of Contract 06/30/2012

Annual Work Days 240

Annual Vacation Days 20

Annual Sick Days 12

Annual Personal Days 3

Annual Consulting Days 0

Other Non-working days 8

Description-Other Non-working Days Emergency/Bereavement

### Benefits:

Allowances 1,000

Bonuses 0

Stipends 0

### District Contributions above Teacher amount for:

Health Insurance 0

Dental Insurance 0

Life Insurance 0

Other Insurances 0

Retirement Plans 0

Post-Employment Benefits 15,000

### Description of:

Buyback of Sick Days

Buyback of Vac. Days

Buyback of Personal Days

Other Post-Emp. Benefits

Other Post-Emp. Benefits

Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

### Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days  
Annual Buyback of Personal Days  
All Other In-Kind/Remuneration

Additional Comments

ATLANTIC - LINWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name Susan Speirs  
Job Title Principal

Base Annual Salary 115,987

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? Y

Contract Terms:

Beginning Date of Contract 07/01/2009

Ending Date of Contract 06/30/2012

Annual Work Days 240

Annual Vacation Days 20

Annual Sick Days 12

Annual Personal Days 3

Annual Consulting Days 0

Other Non-working days 8

Description-Other Non-working Days Emergency/Bereavement

Benefits:

Allowances 1,000

Bonuses 0

Stipends 1,000

District Contributions above Teacher amount for:

Health Insurance 0

Dental Insurance 0

Life Insurance 0

Other Insurances 0

Retirement Plans 0

Post-Employment Benefits	15,000
--------------------------	--------

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration	0
--------------------------------	---

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

ATLANTIC - LINWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name	Colleen Bretones
Job Title	Coordinator/Dir./Mgr./Supvr.

Base Annual Salary	92,700
--------------------	--------

FTE	1.0
-----	-----

Shared with Another District?	N
-------------------------------	---

Member of Collective Bargaining ?	Y
-----------------------------------	---

Contract Terms:

Beginning Date of Contract	09/01/2011
----------------------------	------------

Ending Date of Contract	06/30/2012
-------------------------	------------

Annual Work Days	240
------------------	-----

Annual Vacation Days	20
----------------------	----

Annual Sick Days	12
------------------	----

Annual Personal Days	3
----------------------	---

Annual Consulting Days	0
------------------------	---



Other Non-working days	8
Description-Other Non-working Days	Emergency/Bereavement

Benefits:

Allowances	1,000
Bonuses	0
Stipends	0

District Contributions above Teacher amount for:

Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	15,000
--------------------------	--------

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration	0
--------------------------------	---

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

ATLANTIC - LINWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name	Charles Carter
Job Title	Coordinator/Dir./Mgr./Supvr.

Base Annual Salary	93,150
FTE	1.0
Shared with Another District?	Y
District Name	MAINLAND REGIONAL
Job Description in other district	Facilities Director
Member of Collective Bargaining ?	N

Contract Terms:

Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2012
Annual Work Days	240
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	8
Description-Other Non-working Days	Emergency/Bereavement

Benefits:

Allowances	0
Bonuses	0
Stipends	0

District Contributions above Teacher amount for:

Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	10,000
--------------------------	--------

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration	0
--------------------------------	---

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

ATLANTIC - LINWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name	Frank Piliero
Job Title	Information Technology

Base Annual Salary	84,724
--------------------	--------

FTE	1.0
-----	-----

Shared with Another District?	N
-------------------------------	---

Member of Collective Bargaining ?	Y
-----------------------------------	---

Contract Terms:

Beginning Date of Contract	07/01/2010
----------------------------	------------

Ending Date of Contract	06/30/2013
-------------------------	------------

Annual Work Days	220
------------------	-----

Annual Vacation Days	20
----------------------	----

Annual Sick Days	12
------------------	----

Annual Personal Days	3
----------------------	---

Annual Consulting Days	0
------------------------	---

Other Non-working days	8
------------------------	---

Description-Other Non-working Days	Emergency/Bereavement
------------------------------------	-----------------------

Benefits:

Allowances	3,100
------------	-------

Bonuses	0
---------	---

Stipends	7,000
----------	-------

District Contributions above Teacher amount for:

Health Insurance	0
------------------	---

Dental Insurance	0
------------------	---

Life Insurance	0
----------------	---

Other Insurances	0
------------------	---

Retirement Plans	0
------------------	---

Post-Employment Benefits	23,000
--------------------------	--------

Description of:

Buyback of Sick Days  
Buyback of Vac. Days  
Buyback of Personal Days  
Other Post-Emp. Benefits  
Other Post-Emp. Benefits  
Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days  
Annual Buyback of Vac. Days  
Annual Buyback of Personal Days  
All Other In-Kind/Remuneration

Additional Comments