

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	723.0	711.0	735.0
On Roll Regular Shared-Time	18.0	38.0	0.0
On Roll Special Ed Full-Time	88.0	80.0	83.0
On Roll Subtotal	829.0	829.0	818.0
Sent to Other Districts Special Ed	2.0	1.0	2.0
Received	22.0	44.0	8.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,583,292	12,834,958	13,081,998
	Total Tuition	10-1300	103,915	100,000	56,250
	Rents and Royalties	10-1910	0	13,000	13,000
	Unrestricted Miscellaneous Revenues	10-1XXX	41,233	5,000	4,750
	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		12,728,440	12,954,458	13,157,498
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	111,744	111,744	111,744
	Extraordinary Aid	10-3131	176,349	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	385,897	237,441	131,119
	Other State Aids	10-3XXX	5,800	0	0
	Total Revenues from State Sources		1,479,347	1,148,742	1,042,420
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	797,513	797,513
	Withdrawal from Capital Reserve for Local Share	10-307	0	80,000	0
	Withdrawal from Maintenance Reserve	10-310	0	100,000	200,000
	Adjustment for Prior Year Encumbrances		0	37,373	0
	Actual Revenues (Over)/Under Expenditures		-442,810	0	0
General Fund Revenues	Total Operating Budget		13,764,977	15,118,086	15,197,431
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	26,083	0	0
	Other Revenue from Local Sources	20-1XXX	83,237	53,759	45,694
	Total Revenues from Local Sources	20-1XXX	109,320	53,759	45,694
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	2,881	3,501	2,976
	Total Revenues from State Sources		2,881	3,501	2,976

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	73,100	77,267	65,677
	Title II	20-4451-4455	5,399	16,386	13,928
	Title IV	20-4471-4474	8,865	10,000	8,500
	ARP-IDEA Preschool	20-4409	0	3,133	0
	ARP-IDEA Basic	20-4419	0	36,729	0
	IDEA Part B (Handicapped)	20-4420-4429	175,377	201,060	170,901
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	64,574	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	0	473,534	0
	CARES Act Education Stabilization Fund	20-4530	6,597	47,759	0
	Coronavirus Relief Fund (CRF)	20-4532	31,760	0	0
	CRRSA Act-ESSER II	20-4534	0	210,699	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		301,098	1,336,141	259,006
Special Revenue Fund Revenues	Total Grants and Entitlements		412,574	1,393,401	307,676
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	218,600	225,075	230,538
	Total Revenues from Local Sources		218,600	225,075	230,538
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		218,600	225,075	230,538
	Actual Revenues (Over)/Under Expenditures		550	0	0
Debt Service Fund Revenues	Total Repayment of Debt		219,150	225,075	230,538
All Fund Revenues	Total Revenues/Sources		14,396,701	16,736,562	15,735,645
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,396,701	16,736,562	15,735,645

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,603,121	4,773,966	4,890,187
	Special Education-Instruction	11-2XX-100-XXX	1,180,016	1,313,646	1,257,307
	Basic Skills/Remedial-Instruction	11-230-100-XXX	178,834	231,397	182,202
	Bilingual Education-Instruction	11-240-100-XXX	10,889	11,919	12,172
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	40,448	58,160	59,641
	School-Sponsored Athletics-Instruction	11-402-100-XXX	30,703	60,425	68,935
	Before/After School Programs	11-421-XXX-XXX	0	4,050	4,050
	Summer School	11-422-XXX-XXX	10,000	0	0
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	44,308	45,907	16,543
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	58,860	147,367	101,603
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	46,170	53,198	52,948
	Undistributed Expenditures-Health Services	11-000-213-XXX	151,334	173,918	176,025
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	340,601	381,771	388,570
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	434,630	470,152	464,441
	Undistributed Expenditures-Guidance	11-000-218-XXX	148,279	168,592	172,953
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	348,283	398,701	361,678
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	109,034	167,017	169,853
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	64,758	73,443	68,209
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,147	37,619	30,210
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	409,445	484,492	460,198
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	375,457	401,204	403,404
	Undistributed Expenditures-Central Services	11-000-251-XXX	250,823	259,914	261,995
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	189,308	219,917	232,057
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,595,569	1,536,816	1,506,976
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	95,702	155,667	253,296
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,866,893	3,270,995	3,491,631
	Total Undistributed Expenditures		7,493,293	8,400,783	8,596,047
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses	Total General Current Expense		13,591,612	14,900,753	15,087,584
Capital Outlay	Equipment	12-XXX-XXX-730	154,518	117,486	90,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	18,847	98,847	18,847
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		173,365	217,333	109,847
General Fund Expenses and Transfers	General Fund Grand Total		13,764,977	15,118,086	15,197,431
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	83,237	53,759	45,694
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	733	540	459
	Nonpublic Nursing Services	20-XXX-XXX-XXX	73	1,008	857
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	378	321
	Nonpublic Security Aid	20-XXX-XXX-XXX	2,075	1,575	1,339
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,881	3,501	2,976
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	73,100	77,267	65,677
	Title II	20-XXX-XXX-XXX	5,399	16,386	13,928
	Title IV	20-XXX-XXX-XXX	8,865	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	175,377	201,060	170,901
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	36,729	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	3,133	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	6,597	47,759	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	31,760	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	210,699	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	473,534	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	64,574	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	301,098	1,336,141	259,006
Special Revenue Fund Expenses	Total Special Revenue Funds		412,574	1,393,401	307,676
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	219,150	225,075	230,538
	Total Debt Service Funds		219,150	225,075	230,538
All Fund Expenses	Total Expenditures/Appropriations		14,396,701	16,736,562	15,735,645
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,396,701	16,736,562	15,735,645

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	641,415	932,749	732,749	447,825
	Repayment of Debt	550	0	0	0
Restricted for General Operating Budget	Capital Reserve	728,799	829,799	750,799	751,799
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	741,612	842,112	742,612	543,112
	Legal Reserve	1,200,145	1,110,102	512,589	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	73,966	74,691	74,691	74,691
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,936	\$16,573	\$17,838	\$18,021	\$18,010
Total Classroom Instruction	\$9,391	\$9,746	\$10,483	\$10,503	\$10,556
Classroom-Salaries and Benefits	\$9,077	\$9,322	\$10,004	\$9,999	\$10,061
Classroom-General Supplies and Textbooks	\$190	\$248	\$287	\$310	\$302
Classroom-Purchased Services	\$124	\$175	\$192	\$194	\$193
Total Support Services	\$2,760	\$2,648	\$3,075	\$3,104	\$3,059
Support Services-Salaries and Benefits	\$2,578	\$2,466	\$2,755	\$2,774	\$2,733
Total Administrative Costs	\$1,897	\$1,869	\$1,977	\$2,069	\$2,069
Administration Salaries and Benefits	\$1,461	\$1,444	\$1,446	\$1,461	\$1,484
Total Operations and Maintenance of Plant	\$1,731	\$2,195	\$2,112	\$2,153	\$2,117
Operations and Maintenance-Salaries and Benefits	\$874	\$914	\$974	\$975	\$997
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$157	\$115	\$190	\$191	\$209
Total Equipment Costs	\$13	\$191	\$135	\$145	\$110
Legal Costs	\$153	\$91	\$92	\$93	\$92
Employee Benefits as a percentage of salaries*	34.58%	32.98%	36.36%	35.61%	38.13%

*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 2021-22 revised appropriations and the 2022-23 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	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
Special Education Services	Shared service with Northfield for our CST Supervisor	0
Transportation Services, including Fuel	Mainland Regional High School and Atlantic County Special Services School District	0

Estimated Tax Rates

Municipality	Category	Amount
Linwood	(A) General Fund School Levy	12,958,478
	(D) Total School Levy	13,189,016
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	931,071,000
	(H) Estimated Equalized Valuation (as of 10/01/21)	951,929,317
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3918
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4165
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3613
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3855

Employee Contract List for District

Name	Category	Measure
Brian Pruitt	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$152,655
	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	07/01/21
	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)	\$250
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	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
Kevin Byrnes	Job Title	Business Administrator
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$108,150
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$3,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$50
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 20 dys @ 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	Other
	Job Title II	Supervisor of Facilities
	Base Annual Salary Amount	\$82,939
	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	07/01/21
	End Date of Contract	06/30/22
	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)	\$50
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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