

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	710.0	703.0	710.0
On Roll Regular Shared-Time		38.0	0.0
On Roll Special Ed Full-Time	109.0	103.0	111.0
On Roll Subtotal	819.0	844.0	821.0
In Private School Placements	1.0	3.0	0.0
Sent to Other Districts Special Ed	2.0	1.0	4.0
Received	23.0	33.5	4.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,354,178	11,486,749	12,336,561
Total Tuition	10-1300	0	100,000	127,216
Rents And Royalties	10-1910	0	15,500	12,500
Unrestricted Miscellaneous Revenues	10-1XXX	287,588	23,000	10,784
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	1,000
Subtotal - Revenues From Local Sources		11,641,766	11,626,749	12,488,561
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	102,504	111,744	111,744
Extraordinary Aid	10-3131	143,351	0	0
Categorical Special Education Aid	10-3132	487,951	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	741,581	594,598	511,542
PARCC Readiness Aid	10-3181	8,005	0	0
Per Pupil Growth Aid	10-3182	8,005	0	0
Professional Learning Community Aid	10-3183	7,770	0	0
Other State Aids	10-3XXX	5,910	0	0
Subtotal - Revenues From State Sources		1,697,362	1,505,899	1,422,843
Budgeted Fund Balance - Operating Budget	10-303	0	1,089,907	820,503
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	183,938
Withdrawal From Maint. Reserve	10-310	0	123,900	40,000
Adjustment For Prior Year Encumbrances		0	17,268	0
Actual Revenues (Over)/Under Expenditures		329,500	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Operating Budget		13,668,628	14,363,723	14,955,845
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	37,514	0	0
Total Revenues From Local Sources	20-1XXX	37,514	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	1,985	4,967	3,850
Total Revenues From State Sources		1,985	4,967	3,850
Revenues from Federal Sources:				
Title I	20-4411-4416	61,489	53,825	50,000
Title II	20-4451-4455	21,368	16,500	0
Title IV	20-4471-4474	10,000	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	190,923	175,110	145,000
Other	20-4XXX	18,000	7,090	8,000
Total Revenues From Federal Sources		301,780	252,525	203,000
Total Grants And Entitlements		341,279	257,492	206,850
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	40,000	207,156
Total Revenues From Local Sources		0	40,000	207,156
Budgeted Fund Balance	40-303	0	0	5,444
Total Local Repayment Of Debt		0	40,000	212,600
Total Repayment Of Debt		0	40,000	212,600

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues/Sources		14,009,907	14,661,215	15,375,295
Total Revenues/Sources Net of Transfers		14,009,907	14,661,215	15,375,295

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,153,696	4,348,215	4,534,611
Special Education - Instruction	11-2XX-100-XXX	1,239,046	1,339,334	1,358,284
Basic Skills/Remedial - Instruction	11-230-100-XXX	329,597	243,097	215,046
Bilingual Education - Instruction	11-240-100-XXX	0	25,551	29,242
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,585	35,319	57,520
School-Sponsored Athletics - Instruction	11-402-100-XXX	70,294	84,774	60,207
Before/After School Programs	11-421-XXX-XXX	4,370	3,500	4,050
Summer School	11-422-XXX-XXX	3,006	6,300	0
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	20,000	32,418
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	128,766	211,506	257,192
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	59,253	64,417	58,181
Undist. Expenditures - Health Services	11-000-213-XXX	146,183	158,739	164,803
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	366,867	354,621	371,314
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	290,676	371,333	414,556
Undist. Expenditures - Guidance	11-000-218-XXX	128,650	145,929	153,128
Undist. Expenditures - Child Study Teams	11-000-219-XXX	380,445	385,071	399,414
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	83,466	151,742	144,573
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,776	89,604	91,929
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,715	38,905	19,820
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	409,286	422,090	438,917
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	397,483	441,938	393,462
Undist. Expend. - Central Services	11-000-251-XXX	242,337	257,361	258,800
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	202,885	195,336	211,200
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,486,167	1,486,831	1,454,101

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	103,548	116,900	121,400
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,937,586	3,284,723	3,402,330
Total Undistributed Expenditures		7,463,089	8,177,046	8,355,120
Interest Earned On Maintenance Reserve	10-606	0	500	500
Total General Current Expense		13,285,683	14,283,636	14,646,998
Capital Expenditures:				
Equipment	12-XXX-XXX-730	35,316	58,001	17,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	347,629	21,086	290,347
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		382,945	80,087	308,847
General Fund Grand Total		13,668,628	14,363,723	14,955,845
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	37,514	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	600	1,015	750
Nonpublic Nursing Services	20-XXX-XXX-XXX	172	1,843	1,500
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,213	684	600
Nonpublic Security Aid	20-XXX-XXX-XXX	0	1,425	1,000
Total Other State Projects		1,985	4,967	3,850
Total State Projects	20-XXX-XXX-XXX	1,985	4,967	3,850
Federal Projects:				
Title I	20-XXX-XXX-XXX	61,489	53,825	50,000
Title II	20-XXX-XXX-XXX	21,368	16,500	0
Title IV	20-XXX-XXX-XXX	10,000	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	190,923	175,110	145,000
Other	20-XXX-XXX-XXX	18,000	7,090	8,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Federal Projects	20-XXX-XXX-XXX	301,780	252,525	203,000
Total Special Revenue Funds		341,279	257,492	206,850
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	40,000	212,600
Total Debt Service Funds		0	40,000	212,600
Total Expenditures/Appropriations		14,009,907	14,661,215	15,375,295
Total Expenditures Net of Transfers		14,009,907	14,661,215	15,375,295

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	504,762	873,747	482,594	282,594
Unrestricted	Repayment of Debt	0	0	5,444	0
Restricted for General Operating Budget	Capital Reserve	525,214	439,354	440,354	257,416
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	341,033	343,442	220,042	180,542
Restricted for General Operating Budget	Legal Reserve	1,546,526	1,254,257	620,503	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,079	\$15,919	\$17,371	\$16,915	\$17,379
Total Classroom Instruction	\$9,037	\$9,315	\$10,155	\$9,829	\$10,215
Classroom-Salaries and Benefits	\$8,656	\$8,933	\$9,745	\$9,433	\$9,832
Classroom-General Supplies and Textbooks	\$319	\$277	\$309	\$296	\$259
Classroom-Purchased Services	\$62	\$106	\$101	\$100	\$124
Total Support Services	\$2,450	\$2,496	\$2,902	\$2,831	\$2,948
Support Services-Salaries and Benefits	\$2,273	\$2,303	\$2,653	\$2,558	\$2,677
Total Administrative Costs	\$1,725	\$1,917	\$2,026	\$2,014	\$2,003
Administration Salaries and Benefits	\$1,293	\$1,499	\$1,571	\$1,532	\$1,519
Total Operations and Maintenance of Plant	\$1,726	\$2,041	\$2,092	\$2,049	\$2,024
Operations and Maintenance-Salaries and Benefits	\$817	\$876	\$921	\$905	\$923
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$126	\$149	\$196	\$192	\$189
Total Equipment Costs	\$22	\$43	\$72	\$70	\$21
Legal Costs	\$93	\$91	\$62	\$82	\$91
Employee Benefits as a percentage of salaries*	33.16%	35.24%	37.57%	37.51%	37.77%

\*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 2018-19 revised appropriations and the 2019-20 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Nursing Services	Co-op provides non public services	0
Food Services	MRHS shared services	0
Transportation Services, including Fuel	MRHS and ACSSD	0
Purchasing	Belong to ACES, ED Data, MRESCP, Hundertdon, and Camden purch Coopertatives and etc	0
Municipal/Public Works	City of Linwood for Snow Removal	0

ID=Linwood

Category	Amount
(A) General Fund School Levy	11,911,655
(D) Total School Levy	12,123,298
(B) Estimated Net Taxable Valuation (as of 10/01/18)	938,248,800
(H) Estimated Equalized Valuation (as of 10/01/18)	896,277,180
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2696
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2921
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3290
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3526

Name=Pruitt, Brian

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$142,800
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	07/01/18
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	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	\$6,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$922
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,923
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum at 20 days per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Pruitt, Brian

Category	Measure
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

Name=Weeks, Tei

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$113,748
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	07/01/18
End Date of Contract	06/30/19
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	\$1,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$172
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,692
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Benefit
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Weeks, Tei

Category	Measure
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