

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	732.0	710.0	694.0
On Roll Special Ed Full-Time	104.0	109.0	111.0
On Roll Subtotal	836.0	819.0	805.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Special Ed	2.0	2.0	1.0
Received	15.0	23.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,218,084	11,354,178	11,486,749
Total Tuition	10-1300	0	100,000	100,000
Rents And Royalties	10-1910	0	12,500	15,500
Unrestricted Miscellaneous Revenues	10-1XXX	275,388	22,000	23,000
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		11,493,472	11,490,178	11,626,749
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	102,504	102,504	111,744
Extraordinary Aid	10-3131	140,995	0	0
Categorical Special Education Aid	10-3132	487,951	487,951	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	773,175	741,581	741,581
Parcc Readiness Aid	10-3181	8,005	8,005	0
Per Pupil Growth Aid	10-3182	8,005	8,005	0
Professional Learning Community Aid	10-3183	7,770	7,770	0
Other State Aids	10-3XXX	174	0	0
Subtotal - Revenues From State Sources		1,720,864	1,548,101	1,652,882
Budgeted Fund Balance - Operating Budget	10-303	0	1,012,772	942,924
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	207,900	0	0
Withdrawal From Maint. Reserve	10-310	0	0	123,900
Adjustment For Prior Year Encumbrances		0	340,033	0
Actual Revenues (Over)/Under Expenditures		-219,461	0	0
Total Operating Budget		13,202,775	14,391,084	14,346,455

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	91,547	40,553	0
Total Revenues From Local Sources	20-1XXX	91,547	40,553	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	764	2,902	0
Total Revenues From State Sources		764	2,902	0
Revenues from Federal Sources:				
Title I	20-4411-4416	81,078	70,879	53,825
Title II	20-4451-4455	9,718	21,368	16,500
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	188,026	181,479	175,110
Other	20-4XXX	0	9,444	7,090
Total Revenues From Federal Sources		278,822	293,170	252,525
Total Grants And Entitlements		371,133	336,625	252,525
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	0	40,000
Total Revenues From Local Sources		0	0	40,000
Total Local Repayment Of Debt		0	0	40,000
Total Repayment Of Debt		0	0	40,000
Total Revenues/Sources		13,573,908	14,727,709	14,638,980
Total Revenues/Sources Net of Transfers		13,573,908	14,727,709	14,638,980

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,299,341	4,303,366	4,339,140
Special Education - Instruction	11-2XX-100-XXX	1,173,799	1,330,802	1,347,434
Basic Skills/Remedial - Instruction	11-230-100-XXX	270,154	345,802	310,482
Bilingual Education - Instruction	11-240-100-XXX	0	0	25,551
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,395	29,313	35,319
School-Sponsored Athletics - Instruction	11-402-100-XXX	56,826	79,503	84,774
Before/After School Programs	11-421-XXX-XXX	5,261	5,500	3,500
Summer School	11-422-XXX-XXX	12,280	10,700	6,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	108,291	107,540	167,431
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	55,552	62,631	64,417
Undist. Expenditures - Health Services	11-000-213-XXX	154,974	158,827	159,089
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	353,409	385,976	377,871
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	247,631	287,170	304,833
Undist. Expenditures - Guidance	11-000-218-XXX	116,705	137,736	145,429
Undist. Expenditures - Child Study Teams	11-000-219-XXX	406,037	379,644	373,471
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	138,142	118,270	149,612
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	96,152	100,790	139,104
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,306	25,450	38,905
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	400,590	425,457	401,931
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	399,135	434,978	440,688
Undist. Expend. - Central Services	11-000-251-XXX	222,932	256,471	252,361
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	152,191	226,935	190,336
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,274,721	1,616,514	1,481,891
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	131,680	147,840	116,900
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,754,630	3,015,011	3,311,338
Total Undistributed Expenditures		7,021,078	7,887,240	8,115,607

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Earned On Maintenance Reserve	10-606	0	500	500
Increase In Maintenance Reserve	10-606	23,130	0	0
Total General Current Expense		12,887,264	13,992,726	14,268,607
Capital Expenditures:				
Equipment	12-XXX-XXX-730	18,355	25,800	58,001
Facilities Acquisition And Const. Serv.	12-000-400-XXX	297,156	371,558	18,847
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		315,511	398,358	77,848
General Fund Grand Total		13,202,775	14,391,084	14,346,455
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	91,547	40,553	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	634	603	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	130	1,067	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	407	0
Nonpublic Security Aid	20-XXX-XXX-XXX	0	825	0
Total Other State Projects		764	2,902	0
Total State Projects	20-XXX-XXX-XXX	764	2,902	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	81,078	70,879	53,825
Title II	20-XXX-XXX-XXX	9,718	21,368	16,500
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	188,026	181,479	175,110
Other	20-XXX-XXX-XXX	0	9,444	7,090
Total Federal Projects	20-XXX-XXX-XXX	278,822	293,170	252,525
Total Special Revenue Funds		371,133	336,625	252,525
Repayment of Debt:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Regular Debt Service	40-701-510-XXX	0	0	40,000
Total Debt Service Funds		0	0	40,000
Total Expenditures/Appropriations		13,573,908	14,727,709	14,638,980
Total Expenditures Net of Transfers		13,573,908	14,727,709	14,638,980

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	699,204	504,762	579,762	270,592
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	733,114	525,214	526,214	527,214
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	317,903	341,033	341,533	218,133
Restricted for General Operating Budget	Legal Reserve	1,334,518	1,546,526	633,754	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,030	\$15,079	\$16,372	\$16,773	\$17,371
Total Classroom Instruction	\$9,093	\$9,037	\$9,739	\$9,714	\$10,155
Classroom-Salaries and Benefits	\$8,766	\$8,656	\$9,285	\$9,264	\$9,745
Classroom-General Supplies and Textbooks	\$280	\$319	\$364	\$345	\$309
Classroom-Purchased Services	\$46	\$62	\$90	\$105	\$101
Total Support Services	\$2,260	\$2,450	\$2,540	\$2,645	\$2,902
Support Services-Salaries and Benefits	\$2,157	\$2,273	\$2,376	\$2,410	\$2,653
Total Administrative Costs	\$1,814	\$1,725	\$1,876	\$2,036	\$2,026
Administration Salaries and Benefits	\$1,433	\$1,293	\$1,436	\$1,530	\$1,571
Total Operations and Maintenance of Plant	\$1,703	\$1,726	\$2,047	\$2,206	\$2,092
Operations and Maintenance-Salaries and Benefits	\$843	\$817	\$890	\$898	\$921
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$160	\$126	\$169	\$172	\$196
Total Equipment Costs	\$60	\$22	\$10	\$32	\$72
Legal Costs	\$99	\$93	\$60	\$61	\$62
Employee Benefits as a percentage of salaries*	32.13%	33.16%	34.82%	34.82%	37.57%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	140	Parent Paid Tuition, Expanded Day, Preschool, NonResident	100,000	District provides additional programs for expanded day kindergarten, preschool inclusion and Grades 1 to 8 non resident tuition
1	260	Building Use Fees	15,500	Use of School Facilities
1	300	Interest Earnings	15,000	Interest Earned on Board funds
2	300	Prior Year Refunds	8,000	Refunds such as Erate, etc.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Pest Control, Plumbing and Electrical Contracts	0
Food Services	WithMRHS	0
Transportation Services, including Fuel	MRHS and ACCSSD, plus Atlantic County purch coop for fuel	0
Purchasing	ACES, ACT, MRESC, Camden County, State, EdData all used	0
Municipal/Public Works	snow removal and trash removal	0
Professional Staff Development	When possible, programs are shared	0
Insurance Coverages and Benefits	JIF	0

ID=Linwood

Category	Amount
(A) General Fund School Levy	11,420,464
(D) Total School Levy	11,420,464
(B) Estimated Net Taxable Valuation (as of 10/01/17)	949,906,800
(H) Estimated Equalized Valuation (as of 10/01/17)	905,415,254
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2023
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2023
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2614
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2614

Name=Michelle Cappelluti

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$145,000
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	07/01/17
End Date of Contract	01/31/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$516
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
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	Not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
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

Name=Michelle Cappelluti

Category	Measure
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=Teri Weeks

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$110,704
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	07/01/17
End Date of Contract	06/30/18
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	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$103
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,515
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Benefit
Contractual Post-Employment Benefit Description of Payout of Vacation days	Based on current 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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Teri Weeks

Category	Measure
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