

05/19/2009

ATLANTIC - NORTHFIELD CITY

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	947	958	960
Pupils on Roll - Special Full-Time	124	133	133
Private School Placements	2	3	2
Pupils Sent to Other Dists-Spec Ed Prog Pupils Received	2 1	1	3 1

ATLANTIC - NORTHFIELD CITY

Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		154,852	368,371
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,571,998	7,847,193	8,306,966
Tuition	10-1300	14,345	22,500	8,000
Interest Earned on Capital Reserve Funds	10-1XXX	5,000	5,000	3,631
Unrestricted Miscellaneous Revenues	10-1XXX	68,992	50,000	16,000
SUBTOTAL		7,660,335	7,924,693	8,334,597
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	1,852,131		
Transportation Aid	10-3120	77,066		
Special Education Aid	10-3130	774,067		
Bilingual Education	10-3140	15,220		
Extraordinary Aid	10-3131	9,044		
Consolidated Aid	10-3195	125,520		
Additional Formula Aid	10-3196	174,241		
Other State Aids	10-3XXX	142,284		
Categorical Special Education Aid	10-3132		538,177	567,725
Equalization Aid	10-3176		3,144,987	3,289,843
Categorical Security Aid	10-3177		86,742	97,265
Categorical Transportation Aid	10-3121		38,519	44,013
SUBTOTAL		3,169,573	3,808,425	3,998,846
Adjustment for Prior Year Encumbrances			139,712	
Actual Revenues (Over)/Under Expenditures		169,863		
TOTAL OPERATING BUDGET		10,999,771	12,027,682	12,701,814
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	174	8,373	
Revenues from State Sources:				
Instructional Supplement Aid	20-3214	17,088		
Other Restricted Entitlements	20-32XX	17,104	25,740	21,879
TOTAL REVENUES FROM STATE SOURCES		34,192	25,740	21,879
Revenues from Federal Sources:				
Title I	20-4411-4416	50,211	70,791	60,172
I.D.E.A. Part B (Handicapped)	20-4420-4429	243,858	237,472	201,851
Other	20-4XXX	25,038	31,266	26,576
TOTAL REVENUES FROM FEDERAL SOURCES		319,107	339,529	288,599
TOTAL GRANTS AND ENTITLEMENTS		353,473	373,642	310,478
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	954,879	958,557	958,802
TOTAL REVENUES FROM LOCAL SOURCES		954,879	958,557	958,802
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	505,690	507,637	507,767
TOTAL LOCAL REPAYMENT OF DEBT		1,460,569	1,466,194	1,466,569
TOTAL REPAYMENT OF DEBT		1,460,569	1,466,194	1,466,569
TOTAL REVENUES/SOURCES		12,813,813	13,867,518	14,478,861

ATLANTIC - NORTHFIELD CITY

Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,925,501	4,140,594	4,362,282
Special Education	11-2XX-100-XXX	1,085,939	1,254,609	1,366,199
Basic Skills/Remedial	11-230-100-XXX	346,651	374,343	389,963

Bilingual Education	11-240-100-XXX	57,726	65,996	68,051
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	17,004	21,675	24,961
School Sponsored Athletics	11-402-100-XXX	39,369	44,700	42,959
Other Instructional Programs	11-4XX-100-XXX	40,721	44,531	50,193
Support Services:				
Tuition	11-000-100-XXX	44,945	107,112	164,460
Attendance and Social Work Services	11-000-211-XXX	4,598	6,540	6,222
Health Services	11-000-213-XXX	144,407	153,660	152,288
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	264,587	238,953	240,550
Guidance	11-000-218-XXX	111,391	126,019	131,915
Child Study Teams	11-000-219-XXX	284,874	315,646	304,878
Improvement of Instructional Services	11-000-221-XXX	116,472	126,416	129,903
Educational Media Services - School Library	11-000-222-XXX	164,784	187,667	195,107
Instructional Staff Training Services	11-000-223-XXX	26,561	31,668	27,000
General Administration	11-000-230-XXX	397,725	429,441	400,271
School Administration	11-000-240-XXX	302,120	326,567	322,412
Central Svcs & Admin Info Technology	11-000-25X-XXX	278,205	354,171	344,143
Deposit to Maintenance Reserve	10-606	17,000		
Operation and Maintenance of Plant Services	11-000-26X-XXX	855,410	979,009	960,926
Student Transportation Services	11-000-270-XXX	177,889	231,386	218,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,089,332	2,399,107	2,732,500
Food Services	11-000-310-XXX	14,243	22,150	25,000
Total Support Services Expenditures		5,277,543	6,035,512	6,356,075
TOTAL GENERAL CURRENT EXPENSE		10,807,454	11,981,960	12,660,683
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		5,000	3,631
Equipment	12-XXX-XXX-73X	2,795	40,722	37,500
Facilities Acquisition and Construction Services	12-000-4XX-XXX	189,522		
TOTAL CAPITAL EXPENDITURES		192,317	45,722	41,131
OPERATING BUDGET GRAND TOTAL		10,999,771	12,027,682	12,701,814
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	174	8,373	
Instructional Supplement Aid:				
Instruction	20-214-100-XXX	17,088		
TOTAL INSTRUCTIONAL SUPPLEMENT AID		17,088		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX		1,430	1,215
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	5,842	11,297	9,602
Nonpublic Handicapped Services	20-XXX-XXX-XXX	4,511	10,083	8,571
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,698	1,930	1,641
Nonpublic Technology Initiative	20-XXX-XXX-XXX		1,000	850
Other Special Projects	20-XXX-XXX-XXX	5,053		
Total State Projects		34,192	25,740	21,879
Federal Projects:				
Title I	20-XXX-XXX-XXX	50,211	70,791	60,172
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	243,858	237,472	201,851
Other Special Projects	20-XXX-XXX-XXX	25,038	31,266	26,576
Total Federal Projects		319,107	339,529	288,599
TOTAL GRANTS AND ENTITLEMENTS		353,473	373,642	310,478
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,460,569	1,466,194	1,466,569
TOTAL REPAYMENT OF DEBT		1,460,569	1,466,194	1,466,569
Total Expenditures		12,813,813	13,867,518	14,478,861
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		12,813,813	13,867,518	14,478,861

ATLANTIC - NORTHFIELD CITY

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	E
Unreserved:				
General Operating Budget	406,303	331,487	312,973	
Repayment of Debt	0	0	0	
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	287,053	242,053	247,053	
Adult Education Programs	0	0	0	
Maintenance Reserve	50,000	67,000	92,000	
Legal Reserve	463,003	391,736	305,398	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	0	0	0	
Reserved for Repayment of Debt	0	0	0	

ATLANTIC - NORTHFIELD CITY

Advertised Per Pupil Cost Calculations

2009 - 2010

	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-2010 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	9361	9867	10787	10672	11233
Total Classroom Instruction	6051	6513	7085	6976	7533
Classroom-Salaries and Benefits	5862	6256	6821	6697	7195
Classroom-General Supplies and Textbooks	169	197	188	207	234
Classroom-Purchased Services and Other	20	60	76	72	104
Total Support Services	1226	1304	1417	1367	1399
Support Services-Salaries and Benefits	1085	1163	1246	1180	1230
Total Administrative Costs	1119	1096	1198	1221	1196
Administration-Salaries and Benefits	778	816	868	859	867
Total Operations and Maintenance of Plant	883	890	995	1012	1002
Operations & Maintenance of Plant-Salary & Ben.	387	409	475	482	483
Total Food Services Costs	17	13	20	20	23
Total Extracurricular Costs	65	66	72	76	80
Total Equipment Costs	31	3	0	37	34
Employee Benefits as a % of Salaries	28.9	28.9	31.8	31.0	34.0

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 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 2008-09 revised appropriations and 2009-10 budgeted appropriations presented in this advertised budget. Total 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.

ATLANTIC - NORTHFIELD CITY

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	09-10 Amount	Description of circumstances
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Total Unusual Revenues:	0	Total Unusual Appropriations:	0
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ATLANTIC - NORTHFIELD CITY

Shared Services -- Description of Shared Services

We currently provide all transportation through jointures with ACSSSD or another LEA. We will bid for one transportation route for the 2009-10 school year.

We participate in a shared service for pest control with MRHS, Linwood, a and Somers Point, all of which comprise our regional district.

We participate in the Pittsgrove Paper Joint Purchasing Agreement for our annual supply of paper for the entire district.

We participate in a shared bid for maintenance and custodial supplies.

We are a member of the ACCASBO Joint Insurance Fund

We participate in SJTP for technology purchases and support services.

The Board of Education and City Council continue to explore shared services with each other and other schools and municipalities.

The Northfield Board of Education also participates in the E-Rate program ACES for both gas and electric supply, Atlantic county AVA and ETTC.

ATLANTIC - NORTHFIELD CITY

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	8,077,080 (A)
Estimated Net Taxable Valuation (as of 02/25/2009)	551,162,023 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	1.4655 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	9,054,187 (D)
Estimated Net Taxable Valuation (as of 02/25/2009)	551,162,023 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	1.6427 (F)

B. Estimated 09-10 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	8,077,080 (G)
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Estimated Equalized Valuation (as of 10/01/2008)	1,245,348,609 (H)
Estimated 09-10 Equalized General Fund School Tax Rate=(G)/(H)X100	0.6486 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	9,054,187 (J)
Estimated Equalized Valuation (as of 10/01/2008)	1,245,348,609 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.7270 (L)

ATLANTIC - NORTHFIELD CITY

17. Salaries and Benefits of Certain District Employees

Name	Richard Stepura
Job Title	Superintendent

Base Annual Salary	142,121
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2006
Ending Date of Contract	06/30/2009
Annual Work Days	240
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	2,470
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	7,000
Description of:	
Buyback of Sick Days	\$70.00 per day max 100 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 - NORTHFIELD CITY

17. Salaries and Benefits of Certain District Employees

Name	Linda Albright
Job Title	Business Administrator

Base Annual Salary	85,000
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	240
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	1,980
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	8,000
Description of:	
Buyback of Sick Days	\$70.00 per day max \$8000
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 - NORTHFIELD CITY

17. Salaries and Benefits of Certain District Employees

Name	Carol Ferguson
Job Title	Other

Base Annual Salary	95,607
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2007
Ending Date of Contract	06/30/2009
Annual Work Days	240
Annual Vacation Days	24
Annual Sick Days	12
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	1,319
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	8,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	Teacher Contract per diem max \$8000
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	600
Description of:	
Annual Buyback of Sick Days	1/2 prior yr sick time max \$600
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments