

03/11/2008

ATLANTIC - NORTHFIELD CITY

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	957	947	952
Pupils on Roll - Special Full-Time	121	124	124
Private School Placements		2	
Pupils Sent to Other Districts-Reg Prog	1		
Pupils Sent to Other Dists-Spec Ed Prog	4	2	5
Pupils Received			3

ATLANTIC - NORTHFIELD CITY

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		524,454	154,852
Withdraw from Cap Res-Excess Cost & Oth Cap Prj	10-309		50,000	
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,194,807	7,571,998	7,874,878
Tuition	10-1300	7,820		22,500
Interest Earned on Capital Reserve Funds	10-1XXX		5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	89,378	65,000	50,000
SUBTOTAL		7,292,005	7,641,998	7,952,378
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	1,852,131	1,852,131	
Transportation Aid	10-3120	77,066	77,066	
Special Education Aid	10-3130	774,067	774,067	
Bilingual Education	10-3140	15,220	15,220	
Extraordinary Aid	10-3131	2,732		
Consolidated Aid	10-3195	125,520	125,520	
Additional Formula Aid	10-3196	85,833	174,241	
Other State Aids	10-3XXX	5,782	138,355	
Categorical Special Education Aid	10-3132			538,177
Equalization Aid	10-3176			3,144,987
Categorical Security Aid	10-3177			86,742
Categorical Transportation Aid	10-3121			38,519
SUBTOTAL		2,938,351	3,156,600	3,808,425
Adjustment for Prior Year Encumbrances			98,742	
Actual Revenues (Over)/Under Expenditures		116,759		
TOTAL OPERATING BUDGET		10,347,115	11,471,794	11,915,655
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX	921	4,048	
Revenues from State Sources:				
Instructional Supplement Aid	20-3214	17,088	17,088	
Other Restricted Entitlements	20-32XX	16,291	36,634	31,140
TOTAL REVENUES FROM STATE SOURCES		33,379	53,722	31,140
Revenues from Federal Sources:				
Title I	20-4411-4416	83,672	42,642	36,246
I.D.E.A. Part B (Handicapped)	20-4420-4429	208,359	231,399	196,689
Other	20-4XXX	41,523	33,063	28,104
TOTAL REVENUES FROM FEDERAL SOURCES		333,554	307,104	261,039
TOTAL GRANTS AND ENTITLEMENTS		367,854	364,874	292,179
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,093,305	954,879	958,557
TOTAL REVENUES FROM LOCAL SOURCES		1,093,305	954,879	958,557
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	504,684	505,690	507,637
TOTAL LOCAL REPAYMENT OF DEBT		1,597,989	1,460,569	1,466,194
Actual Revenues (Over)/Under Expenditures		-140,326		
TOTAL REPAYMENT OF DEBT		1,457,663	1,460,569	1,466,194
TOTAL REVENUES/SOURCES		12,172,632	13,297,237	13,674,028

ATLANTIC - NORTHFIELD CITY

Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,738,080	3,941,822	4,117,280
Special Education	11-2XX-100-XXX	1,001,008	1,093,660	1,254,535
Basic Skills/Remedial	11-230-100-XXX	281,662	317,057	374,343
Bilingual Education	11-240-100-XXX	31,729	32,840	63,496
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	16,308	18,269	21,675
School Sponsored Athletics	11-402-100-XXX	40,506	41,932	39,593

Other Instructional Programs	11-4XX-100-XXX	37,052	37,714	41,486
Support Services:				
Tuition	11-000-100-XXX	77,502	85,665	83,559
Attendance and Social Work Services	11-000-211-XXX	4,791	5,897	6,540
Health Services	11-000-213-XXX	146,525	172,554	164,793
Students - Related & Extraordinary	11-000-216,217	224,969	280,026	258,816
Guidance	11-000-218-XXX	112,013	117,201	123,580
Child Study Teams	11-000-219-XXX	278,026	298,567	315,646
Improvement of Instructional Services	11-000-221-XXX	110,115	120,374	123,226
Educational Media Services - School Library	11-000-222-XXX	152,715	172,545	182,558
Instructional Staff Training Services	11-000-223-XXX	30,028	31,947	26,000
General Administration	11-000-230-XXX	409,101	425,170	407,931
School Administration	11-000-240-XXX	296,945	312,932	322,613
Central Svcs & Admin Info Technology	11-000-25X-XXX	311,953	329,514	332,589
Operation and Maintenance of Plant Services	11-000-26X-XXX	858,481	879,364	946,712
Student Transportation Services	11-000-270-XXX	143,406	214,531	192,840
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,973,289	2,314,000	2,488,844
Food Services	11-000-310-XXX	18,256	17,399	22,000
Total Support Services Expenditures		5,148,115	5,777,686	5,998,247
TOTAL GENERAL CURRENT EXPENSE		10,294,460	11,260,980	11,910,655
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		5,000	5,000
Equipment	12-XXX-XXX-73X	33,112		
Facilities Acquisition and Construction Services	12-000-4XX-XXX	19,543	205,814	
TOTAL CAPITAL EXPENDITURES		52,655	210,814	5,000
OPERATING BUDGET GRAND TOTAL		10,347,115	11,471,794	11,915,655
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	921	4,048	
Instructional Supplement Aid:				
Instruction	20-214-100-XXX	17,088	17,088	
TOTAL INSTRUCTIONAL SUPPLEMENT AID		17,088	17,088	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX		1,230	1,045
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,997	15,035	12,780
Nonpublic Handicapped Services	20-XXX-XXX-XXX	7,735	17,791	15,125
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,559	1,698	1,445
Nonpublic Technology Initiative	20-XXX-XXX-XXX		880	745
Total State Projects		33,379	53,722	31,140
Federal Projects:				
Title I	20-XXX-XXX-XXX	83,672	42,642	36,246
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	208,359	231,399	196,689
Other Special Projects	20-XXX-XXX-XXX	41,523	33,063	28,104
Total Federal Projects		333,554	307,104	261,039
TOTAL GRANTS AND ENTITLEMENTS		367,854	364,874	292,179
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,457,663	1,460,569	1,466,194
TOTAL REPAYMENT OF DEBT		1,457,663	1,460,569	1,466,194
Total Expenditures		12,172,632	13,297,237	13,674,028
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		12,172,632	13,297,237	13,674,028

ATLANTIC - NORTHFIELD CITY

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	192,789	406,303	318,514	250,000
Repayment of Debt	-140,326	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	284,803	287,053	242,053	247,053
Adult Education Programs	0	0	0	0
Maintenance Reserve	50,000	50,000	50,000	50,000
Legal Reserve	747,921	463,003	86,338	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

ATLANTIC - NORTHFIELD CITY

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2008 - 2009				
	2005-06 Actual (1)	2006-07 Actual (2)	2007-08 Original Budget (3)	2007-08 Revised Budget (4)	2008-2009 Proposed Budget (5)
Total Comparative Per Pupil Cost	7619	9361	10104	10250	10813
Total Classroom Instruction	4918	6051	6536	6613	7104
Classroom-Salaries and Benefits	4706	5862	6260	6312	6840
Classroom-General Supplies and Textbooks	198	169	215	240	188

Classroom-Purchased Services and Other	15	20	60	61	76
Total Support Services	1009	1226	1395	1419	1421
Support Services-Salaries and Benefits	895	1085	1220	1230	1249
Total Administrative Costs	932	1119	1168	1200	1200
Administration-Salaries and Benefits	646	778	830	837	870
Total Operations and Maintenance of Plant	697	883	920	931	996
Operations & Maintenance of Plant-Salary & Ben.	331	387	448	452	477
Total Food Services Costs	5	17	15	16	20
Total Extracurricular Costs	59	65	70	71	72
Total Equipment Costs	26	31	0	0	0
Employee Benefits as a % of Salaries	27.8	28.9	32.1	32.1	32.2

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 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	08-09 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

ATLANTIC - NORTHFIELD CITY

Shared Services -- Description of Shared Services

We are currently in several transportation jointures with Mainland Regional HS to provide special education transportation, and non-public transportation.

We participate in a shared service for pest control with Mainland Region, Linwood, and Somers Point, all of which are in our regional school district.

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

We are a member of the ACCASBO Joint Insurance Fund.

We participate in SJTP for technology purchases and support services.

Over the past year the Board of Education and member of Northfield City Council have formed a Shared Services Committee to meet and discuss possible shared services among the school district and municipatily. Some areas that are being researched are technology, lawn care services, and supplies.

Additionally the Northfield Board of Ed participates in the E-RATE Program, ACES for both electric and natural gas, Atlantic County AVA and ETTC.

ATLANTIC - NORTHFIELD CITY

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	7,723,438 (A)
Estimated Net Taxable Valuation (as of 02/25/2008)	553,688,917 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	1.3949 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,699,401 (D)
Estimated Net Taxable Valuation (as of 02/25/2008)	553,688,917 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	1.5712 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	7,723,438 (G)
Estimated Equalized Valuation (as of 02/25/2008)	1,221,193,024 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	0.6325 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,699,401 (J)
Estimated Equalized Valuation (as of 02/25/2008)	1,221,193,024 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	0.7124 (L)