

# Atlantic - Atlantic City

The Atlantic City Board of Education will hold a Public Hearing on the 2025/2026 budget on Tuesday, May 6, 2025 beginning at 5:00pm at the CitiCenter Building, 1300 Atlantic Avenue- 6<sup>th</sup> Floor Boardroom, Atlantic City, NJ 08401. The purpose of the meeting is to approve the 2025/2026 school year budget. Action will be taken on this and any other matter that may come before the Board of Education.

## Advertised Enrollments

Enrollment Categories	October 13, 2023 Actual	October 15, 2024 Actual	October 15, 2025 Estimated
Pupils On Roll Regular Full-Time	5,779	5,744	5,637
Pupils On Roll - Special Full-Time	887	937	874
Subtotal - Pupils On Roll	6,666	6,681	6,511
Private School Placements	14	15	15
Pupils Sent to Contracted Preschool Prog	0	71	0
Pupils Sent to Other Districts - Reg Prog	26	24	88
Pupils Sent to Other Dists - Spec Ed Prog	79	78	78
Pupils Received	167	163	166
Pupils in State Facilities	37	58	58

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Advertised Revenues

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	73,897,025	73,390,550	73,000,000
Total Tax Levy	10-121x	73,897,025	73,390,550	73,000,000
Total Tuition	10-1300	4,064,920	3,722,771	2,995,552
Rents and Royalties	10-1910	7,110	81,475	81,475
Unrestricted Miscellaneous Revenues	10-1XXX	1,826,206	150,000	300,000
Interest Earned on Maintenance Reserve	10-1XXX	91,526	50,000	50,000
Interest Earned on Capital Reserve Funds	10-1XXX	1,203,701	100,000	100,000
Total Revenues from Local Sources		81,090,488	77,494,796	76,527,027
Revenues from State Sources:				
School Choice Aid	10-3116	68,673	64,108	57,554
Categorical Transportation Aid	10-3121	1,390,702	1,390,702	1,573,229
Extraordinary Aid	10-3131	1,267,044	0	0
Categorical Special Education Aid	10-3132	5,620,334	5,620,334	7,561,742
Equalization Aid	10-3176	97,365,115	106,780,549	119,159,790
Categorical Security Aid	10-3177	3,248,102	3,248,102	2,960,546
Adjustment Aid	10-3178	7,482,500	7,482,500	0
Other State Aids	10-3XXX	20,029,575	15,000,000	5,000,000
Total Revenues from State Sources		136,472,045	139,586,295	136,312,861
Revenues from Federal Sources:				
Impact Aid-8002 or 8003 General	10-4101	42,505	41,750	41,750
Medicaid Reimbursement	10-4200	0	240,629	22,589
FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	66,988	0	0
Total Revenues from Federal Sources		109,493	282,379	64,339
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	19,102,846	26,815,568
Withdrawal from Tuition Reserve for Tuition Adjustments	10-309	0	20,595,510	49,273,046
Other Financing Sources	10-311	0	1,000,000	1,000,000
Adjustment for Prior Year Encumbrances	10-5XXX	6,025,781	0	0
Actual Revenues (Over)/Under Expenditures		0	16,304,933	0
Total Operating Budget		-64,399,390	0	0
		159,298,417	274,366,759	289,992,841
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	277,300	0	0
Scholarship Fund Revenue	20-1770	363	0	0
Other Revenue from Local Sources	20-1XXX	32,555	22,100	0
Total Revenues from Local Sources	20-1XXX	310,218	22,100	0
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	2,396,271	1,678,488	1,854,674
Preschool Education Aid	20-3218	4,625,167	8,167,720	7,497,929
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	467,279	0
Nonpublic Teacher Stem Grant	20-3212	6,486	18,830	0
Other Restricted Entitlements	20-32XX	88,259	104,885	92,971
Total Revenues from State Sources		7,116,183	10,437,202	9,445,574
Revenues from Federal Sources:				
Title I	20-4411-4416	6,613,804	8,786,329	6,267,416
Title II	20-4451-4455	241,979	879,022	333,650
Title III	20-4491-4494	223,665	399,144	213,312
Title IV	20-4471-4474	477,590	517,869	414,913
ARP-IDEA Preschool	20-4409	7,212	0	0
ARP-IDEA Basic	20-4419	5,000	0	0
IDEA Part B (Handicapped)	20-4420-4429	1,481,063	2,803,057	1,634,646
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	104,588	647,506	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	51,277	51,277	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	0	391,216	0
Staffing Grant				
Vocational Education	20-4430	73,786	89,873	76,392
ARP-ESSER	20-4540	27,812,301	8,583,816	0
CRRSA Act-ESSER II	20-4534	3,885,773	0	0
CRRSA Act-Learning Acceleration Grant	20-4535	877,022	0	0
Other	20-4XXX	378,111	13,355	0
Total Revenues from Federal Sources		42,233,171	23,162,464	8,940,329

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Advertised Revenues

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	377,875	566,880
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		36,698	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-363	0	0
Total Grants and Entitlements		49,695,907	33,999,641	18,952,783
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	4,077,814	4,584,289	4,573,975
Total Revenues from Local Sources		4,077,814	4,584,289	4,573,975
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	438,116	436,140	434,982
Total Local Repayment of Debt		4,515,930	5,020,429	5,008,957
Actual Revenues (Over)/Under Expenditures		520,761	0	0
Total Repayment of Debt		5,036,691	5,020,429	5,008,957
Total Revenues/Sources		214,031,015	313,386,829	313,954,581
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	377,875	566,880
Total Revenues/Sources Net of Transfers		214,031,015	313,008,954	313,387,701

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Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	42,339,529	60,163,693	61,940,438
Special Education-Instruction	11-2XX-100-XXX	12,302,553	13,709,552	14,437,004
Basic Skills/Remedial-Instruction	11-230-100-XXX	3,133,688	3,414,101	3,472,371
Bilingual Education-Instruction	11-240-100-XXX	4,048,851	4,428,660	4,394,728
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	192,760	651,708	636,925
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,115,013	933,815	926,335
Before/After School Programs	11-421-XXX-XXX	19,205	74,821	38,821
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	325,724	877,799	1,190,914
Community Services Programs/Operations	11-800-330-XXX	77,114	118,687	0
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,992,124	8,311,124	10,049,338
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	342,962	431,139	554,895
Undistributed Expenditures-Health Services	11-000-213-XXX	1,166,651	1,556,588	1,405,434
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,473,329	2,034,473	2,061,787
Undistributed Expenditures-Guidance	11-000-218-XXX	2,605,435	2,909,255	2,962,991
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,977,121	3,971,482	4,056,557
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,704,422	4,674,202	6,638,567
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,570,095	2,276,523	1,925,653
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,204	39,100	35,900
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	3,608,400	4,765,891	5,037,590
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	6,230,094	6,730,467	6,485,887
Undistributed Expenditures-Central Services	11-000-251-XXX	1,786,922	2,651,370	2,472,315
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	669,686	949,546	826,702
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	17,597,397	24,892,849	22,095,467
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	8,347,694	10,044,802	11,570,795
Personal Services-Employee Benefits	11-XXX-XXX-2XX	22,989,828	28,643,221	29,223,177
Total Undistributed Expenditures		80,065,364	104,882,032	107,403,055
Interest Earned on Maintenance Reserve	10-606	0	50,000	50,000
Total General Current Expense		143,619,801	189,304,868	194,490,591
Capital Expenditures:				
Equipment	12-XXX-XXX-730	1,609,367	5,950,568	2,106,500
Facilities Acquisition and Construction Services	12-000-400-XXX	2,203,569	66,846,549	82,273,597
Interest Deposit to Capital Reserve	10-604	0	100,000	100,000
Total Capital Outlay		3,812,936	72,897,117	84,480,097
Transfer of Funds to Charter Schools	10-000-100-56X	11,865,680	12,164,774	11,022,153
General Fund Grand Total		159,298,417	274,366,759	289,992,841
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	32,555	22,100	0
Student Activity Fund	20-475-XXX-XXX	313,998	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	4,369,515	5,943,790	5,327,063
Support Services	20-218-200-XXX	2,651,923	4,257,793	4,592,420
Facility Acquisition and Construction Services	20-218-400-XXX	0	22,500	0
Total Preschool Education Aid	20-218-XXX-XXX	7,021,438	10,224,083	9,919,483
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	3,989	3,989
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	75,575	53,960	53,960
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	5,070	5,070
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,360	10,140	10,140
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,324	3,822	3,822
Nonpublic Security Aid	20-XXX-XXX-XXX	0	27,904	15,990
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	6,486	18,830	0
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	467,279	0
Total Other State Projects		94,745	590,994	92,971
Total State Projects	20-XXX-XXX-XXX	7,116,183	10,815,077	10,012,454
Federal Projects:				
Title I	20-XXX-XXX-XXX	6,613,804	8,786,329	6,267,416
Title II	20-XXX-XXX-XXX	241,979	879,022	333,650
Title III	20-XXX-XXX-XXX	223,665	399,144	213,312
Title IV	20-XXX-XXX-XXX	477,590	517,869	414,913
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,481,063	2,803,057	1,634,646
Vocational Education	20-XXX-XXX-XXX	73,786	89,873	76,392
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	5,000	0	0

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Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	7,212	0	0
Other	20-XXX-XXX-XXX	378,111	13,355	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	3,885,773	0	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	877,022	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	27,812,301	8,583,816	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	104,588	647,506	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	51,277	51,277	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health	20-491-xxx-xxx	0	391,216	0
Support Staffing Grant				
Total Federal Projects	20-XXX-XXX-XXX	42,233,171	23,162,464	8,940,329
Total Special Revenue Funds		49,695,907	33,999,641	18,952,783
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	5,036,691	5,020,429	5,008,957
Total Debt Service Funds		5,036,691	5,020,429	5,008,957
Total Expenditures/Appropriations		214,031,015	313,386,829	313,954,581
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	377,875	566,880
Total Expenditures Net of Transfers		214,031,015	313,008,954	313,387,701

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2023	Audited Balance 06-30-2024	Estimated Balance 06-30-2025	Estimated Balance 06-30-2026
Unrestricted:				
(General Operating Budget)	7,081,197	4,757,587	5,161,237	5,161,237
(Repayment of Debt)	520,761	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	100,373,040	131,576,741	131,676,741	82,503,695
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	8,002,000	13,093,526	13,143,526	13,193,526
--Legal Reserve	29,377,846	45,918,414	26,815,568	0
--Unemployment Fund	2,577,631	2,735,040	2,735,040	2,735,040
--Tuition Reserve	2,000,000	2,000,000	1,000,000	0
--Current Expense Emergency Reserve	1,000,000	1,000,000	1,000,000	1,000,000
--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
(Special Revenue Fund)				
--Student Activity Fund	214,205	177,507	177,507	177,507
--Scholarship Fund	44,452	44,815	44,815	44,815
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

	2022-23	2023-24	2024-25	2024-25	2025-26
	Actual	Actual	Original	Revised	Proposed
Per Pupil Cost Calculations	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$21,198	\$21,641	\$28,029	\$28,290	\$29,276
Total Classroom Instruction	\$14,434	\$13,195	\$17,443	\$17,208	\$18,082
Classroom-Salaries and Benefits	\$13,004	\$12,003	\$14,186	\$13,940	\$14,429
Classroom-General Supplies and Textbooks	\$410	\$416	\$859	\$1,012	\$1,190
Classroom-Purchased Services	\$1,020	\$776	\$2,398	\$2,256	\$2,463
Total Support Services	\$2,142	\$2,785	\$3,830	\$3,765	\$4,237
Support Services-Salaries and Benefits	\$1,870	\$2,447	\$2,851	\$2,759	\$3,159
Total Administrative Costs	\$1,780	\$2,262	\$2,560	\$2,627	\$2,596
Administration Salaries and Benefits	\$1,310	\$1,722	\$1,852	\$1,820	\$1,872
Total Operations and Maintenance of Plant	\$2,643	\$3,132	\$3,829	\$4,345	\$4,027
Operations and Maintenance-Salaries and Benefits	\$1,134	\$1,524	\$1,784	\$1,753	\$1,834
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$180	\$234	\$304	\$295	\$299
Total Equipment Costs	\$312	\$256	\$273	\$944	\$343
Legal Costs	\$116	\$130	\$128	\$126	\$132
Employee Benefits as a percentage of salaries*	26.13%	27.68%	30.86%	30.53%	30.89%

\*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 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 2024-25 revised appropriations and the 2025-26 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.

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Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
ACHS CLASSROOM UPGRADES	N/A	\$1,015,000	N	N	
SAS PLAYGROUND	N/A	\$560,000	N	N	
" WALK-IN BOXES" ACHS	N/A	\$520,000	N	N	
" CHILLER" ACHS	N/A	\$4,040,000	N	N	
" SEWER PIT" ACHS	N/A	\$1,075,000	N	N	
" RTU (2) KITCHEN" ACHS	N/A	\$1,880,000	N	N	
" TRACK RESURFACING AND TURF REPLACEMENT"	N/A	\$4,275,000	N	N	
" SOFTBALL/BASEBALL/SOCCER TURF" ACHS	N/A	\$3,470,000	N	N	
" KPOD RENOVATIONS/LOCKERS" ACHS	N/A	\$2,400,000	N	N	
" COMPLETE ALL RESTROOMS" ACHS	N/A	\$6,200,000	N	N	
" WALK-IN BOXES" SAS	N/A	\$325,000	N	N	
" HVAC RTU-CLASSROOM UNITS" SAS	N/A	\$5,460,000	N	N	
" GYM FLOOR REPLACEMENT" SAS	N/A	\$460,000	N	N	
" LOCKER REPLACEMENT" SAS	N/A	\$195,000	N	N	
" BRICK REAPPOINTMENT" EAST CAMPUS	N/A	\$610,000	N	N	
" GYM FLOOR REPLACEMENT" CHS	N/A	\$390,000	N	N	
" GYM RTU UNIT" CHS	N/A	\$900,000	N	N	
" CHELSEA SCHOOL ADDITION" CHS	N/A	\$4,100,000	N	N	
" WALK IN BOXES" TAS	N/A	\$325,000	N	N	
" TEXAS ROOF" REPALCEMENT	N/A	\$3,470,000	N	N	
" PLAYGROUND/TURF RENOVATION" NYAS	N/A	\$890,000	N	N	
" WALK IN BOX" NYAS	N/A	\$350,000	N	N	
MASON REPAIR MLK	N/A	\$460,000	N	N	
" REPLAC FLOORING IN FOYER MLK"	N/A	\$575,000	N	N	
" EXTERIOR DOORS MLK"	N/A	\$320,000	N	N	
" REPLACE LOCKER" MLK	N/A	\$208,000	N	N	
" UPADTE LAVATORIES MLK"	N/A	\$790,000	N	N	
" MAIN OFFICE RENOVATIONS" MLK	N/A	\$550,000	N	N	
" MLK WALKIN BOXES"	N/A	\$425,000	N	N	
" POOL FILTRATION SYSTEM MLK"	N/A	\$300,000	N	N	
" LOCKER ROOM RENOVATION MLK"	N/A	\$1,575,000	N	N	
" BUILDING ELECTRICAL BAS"	N/A	\$1,640,000	N	N	
" TILE FLOORS AND GYM BAS"	N/A	\$365,000	N	N	
" TURF BAS"	N/A	\$205,000	N	N	
" BOILER REPLACEMENT BAS"	N/A	\$1,940,000	N	N	
" REPLACE LIGHTING SYSTEM PAS"	N/A	\$1,232,000	N	N	
" BOILER REPLACEMENT VP"	N/A	\$1,565,000	N	N	
ADMINISTRATION BUILDING	N/A	\$22,340,000	N	N	
" LIGHTING SYSTEM REPLACEMENT RAS"	N/A	\$900,000	N	N	
WALK IN BOXES USC	N/A	\$450,000	N	N	
CLASSROOM OFFICE RENOVATIONS USC	N/A	\$700,000	N	N	
MAIN ENTRANCE RENOVATIONS USC	N/A	\$675,000	N	N	
POOL DEHUMIDIFIER USC	N/A	\$500,000	N	N	
LOCKER RENOVATIONS USC	N/A	\$1,575,000	N	N	

The complete budget will be on file and open to examination at 1300 Atlantic Avenue – 5<sup>th</sup> Floor, Atlantic City, NJ 08401, Atlantic County, New Jersey between the hours of 9 a.m. and 4 p.m. Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.