

Atlantic - Atlantic City

Notice is hereby given to the legal voters of the Atlantic City school district, in the County of Atlantic, of the State of New Jersey, that a Public Hearing will be held in the CitiCenter Building of the Atlantic City Board of Education, 1300 Atlantic Avenue – 6<sup>th</sup> Floor boardroom, Atlantic City, NJ 08401, on Tuesday, May 2, 2023 at 6:00pm, for the purpose of conducting a public hearing on the following budget for the 2023/2024 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2021	15, 2022	13, 2023
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	5,965	5,892	6,294
Pupils On Roll - Special Full-Time	836	890	817
Subtotal - Pupils On Roll	6,801	6,782	7,111
Private School Placements	26	16	25
Pupils Sent to Other Districts - Reg Prog	19	23	0
Pupils Sent to Other Dists - Spec Ed Prog	61	66	57
Pupils Received	266	219	234
Pupils in State Facilities	33	31	31

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Atlantic - Atlantic City  
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
<b>Operating Budget:</b>				
Revenues from Local Sources:				
Local Tax Levy	10-1210	36,558,958	77,897,025	73,897,025
Other Local Governmental Units-Unrestricted	10-12XX	44,838,067	0	0
Total Tuition	10-1300	6,180,802	5,018,450	4,256,190
Rents and Royalties	10-1910	0	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	173,305	23,305
Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	50,000
Interest Earned on Capital Reserve Funds	10-1XXX	0	257,726	100,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	1,981,067	0	0
<b>Total Revenues from Local Sources</b>		<b>89,558,894</b>	<b>83,367,506</b>	<b>78,346,520</b>
Revenues from State Sources:				
School Choice Aid	10-3116	80,052	86,669	68,673
Categorical Transportation Aid	10-3121	1,390,702	1,390,702	1,390,702
Extraordinary Aid	10-3131	372,553	0	0
Categorical Special Education Aid	10-3132	5,620,334	5,620,334	5,620,334
Equalization Aid	10-3176	55,153,032	78,229,856	97,365,115
Categorical Security Aid	10-3177	3,248,102	3,248,102	3,248,102
Adjustment Aid	10-3178	7,482,500	7,482,500	7,482,500
Other State Aids	10-3XXX	20,023,780	20,000,000	20,000,000
<b>Total Revenues from State Sources</b>		<b>93,371,055</b>	<b>116,058,163</b>	<b>135,175,426</b>
Revenues from Federal Sources:				
Impact Aid-8002 or 8003 General	10-4101	94,804	41,750	41,750
Medicaid Reimbursement	10-4200	0	228,188	230,393
FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	124,904	0	0
<b>Total Revenues from Federal Sources</b>		<b>219,708</b>	<b>269,938</b>	<b>272,143</b>
Budgeted Fund Balance-Operating Budget				
Withdrawal from Tuition Reserve for Tuition Adjustments	10-303	0	18,285,545	13,148,795
Transfers from Other Funds	10-311	0	1,000,000	1,000,000
Adjustment for Prior Year Encumbrances	10-5200	860,839	0	0
Actual Revenues (Over)/Under Expenditures		0	4,375,769	0
<b>Total Operating Budget</b>		<b>-33,208,369</b>	<b>0</b>	<b>0</b>
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	203,780	0	0
Scholarship Fund Revenue	20-1770	250	0	0
Other Revenue from Local Sources	20-1XXX	15,790	0	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>219,820</b>	<b>0</b>	<b>0</b>
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	1,250,598	717,783
Preschool Education Aid	20-3218	6,234,268	6,814,975	7,879,830
Other Restricted Entitlements	20-32XX	79,816	112,846	112,846
<b>Total Revenues from State Sources</b>		<b>6,314,084</b>	<b>8,178,419</b>	<b>8,710,459</b>
Revenues from Federal Sources:				
Title I	20-4411-4416	4,635,430	9,959,575	6,467,905
Title II	20-4451-4455	397,551	661,373	481,565
Title III	20-4491-4494	199,273	384,730	234,897
Title IV	20-4471-4474	405,089	520,008	378,743
ARP-IDEA Preschool	20-4409	2,852	30,773	30,773
ARP-IDEA Basic	20-4419	165,182	232,059	230,438
IDEA Part B (Handicapped)	20-4420-4429	1,778,421	2,149,078	1,704,087
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	752,094	752,094
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	51,277	51,277
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	51,277	51,277
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	445,613	445,613
Vocational Education	20-4430	44,884	76,795	65,276
ARP-ESSER	20-4540	4,189,965	30,178,386	28,695,130
CARES Act Education Stabilization Fund	20-4530	741,460	0	0
CRRSA Act-ESSER II	20-4534	2,541,190	13,274,398	6,036,171
CRRSA Act-Learning Acceleration Grant	20-4535	0	982,876	801,279
Other	20-4XXX	0	421,177	210,291
CRRSA Act-Mental Health Grant	20-4536	0	45,000	44,025

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Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
ARP Homeless Children and Youth II Grant	20-4546	0	155,176	155,176
Total Revenues from Federal Sources		15,101,297	60,371,665	46,836,017
Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	285,720
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	269,900	0
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		30,411	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		1,899	0	0
Total Grants and Entitlements		21,667,511	68,819,984	55,832,196
Repayment of Debt:				
Other Financing Sources	40-5XXX	0	507,138	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	4,576,449	4,136,563	4,077,814
Interest on Investments	40-1510	13,624	0	0
Miscellaneous	40-1XXX	13,624	0	0
Total Revenues from Local Sources		4,590,073	4,136,563	4,077,814
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	491,797	387,776	438,116
Budgeted Fund Balance	40-303	0	0	520,762
Total Local Repayment of Debt		5,081,870	5,031,477	5,036,692
Actual Revenues (Over)/Under Expenditures		-9,339	0	0
Total Repayment of Debt		5,072,531	5,031,477	5,036,692
Total Revenues/Sources		177,542,169	297,208,382	288,811,772
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	285,720
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	269,900	0
Total Revenues/Sources Net of Transfers		177,542,169	296,938,482	288,526,052

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Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	45,083,916	52,891,472	59,148,311
Special Education-Instruction	11-2XX-100-XXX	11,586,480	13,226,750	13,237,424
Basic Skills/Remedial-Instruction	11-230-100-XXX	2,723,627	2,711,283	3,532,415
Bilingual Education-Instruction	11-240-100-XXX	3,565,825	3,790,481	4,009,628
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	218,715	569,834	633,759
School-Sponsored Athletics-Instruction	11-402-100-XXX	705,857	897,674	1,901,043
Before/After School Programs	11-421-XXX-XXX	0	38,821	74,821
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	1,038,309	1,094,139	1,253,370
Community Services Programs/Operations	11-800-330-XXX	7,528	206,600	180,087
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,346,923	9,373,363	8,636,860
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	359,875	376,596	399,764
Undistributed Expenditures-Health Services	11-000-213-XXX	1,056,350	1,429,092	1,445,337
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,141,949	1,439,800	1,867,455
Undistributed Expenditures-Guidance	11-000-218-XXX	2,085,973	2,412,675	2,759,013
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,194,336	2,892,881	2,702,867
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,753,652	4,905,503	5,134,567
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,384,184	1,719,396	1,754,874
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	525	3,000	5,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,930,415	6,052,504	5,986,552
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	5,365,306	5,933,416	6,264,097
Undistributed Expenditures-Central Services	11-000-251-XXX	1,538,218	2,070,642	2,221,098
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	714,527	961,130	908,400
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	15,524,373	20,283,788	20,060,133
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	6,709,181	8,080,981	8,706,133
Personal Services-Employee Benefits	11-XXX-XXX-2XX	18,963,803	24,340,994	27,597,181
Total Undistributed Expenditures		70,069,590	92,275,761	96,449,331
Interest Earned on Maintenance Reserve	10-606	0	1,000	50,000
Increase In Maintenance Reserve	10-606	0	2,000,000	0
Total General Current Expense		134,999,847	169,703,815	180,470,189
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	891,448	3,700,873	1,640,500
Facilities Acquisition and Construction Services	12-000-400-XXX	5,603,103	7,208,918	33,066,739
Increase In Capital Reserve	10-604	0	30,000,000	0
Interest Deposit to Capital Reserve	10-604	0	257,726	100,000
Total Capital Outlay		6,494,551	41,167,517	34,807,239
Transfer of Funds to Charter Schools	10-000-100-56X	9,307,729	12,485,589	12,665,456
General Fund Grand Total		150,802,127	223,356,921	227,942,884
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	15,790	0	0
Student Activity Fund	20-475-XXX-XXX	234,191	0	0
Scholarship Fund	20-476-XXX-XXX	2,149	0	0
<b>Preschool Education Aid:</b>				
Preschool Education Aid Instruction	20-218-100-XXX	3,780,404	5,275,246	4,920,095
Support Services	20-218-200-XXX	2,453,864	3,060,227	3,963,238
Total Preschool Education Aid	20-218-XXX-XXX	6,234,268	8,335,473	8,883,333
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,772	6,468	6,468
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	35,545	60,441	60,441
Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,660	10,755	10,755
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,711	10,976	10,976
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,702	4,116	4,116
Nonpublic Security Aid	20-XXX-XXX-XXX	19,424	20,090	20,090
Other	20-XXX-XXX-XXX	2	0	0
Total Other State Projects		79,816	112,846	112,846
Total State Projects	20-XXX-XXX-XXX	6,314,084	8,448,319	8,996,179
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	4,635,430	9,959,575	6,467,905
Title II	20-XXX-XXX-XXX	397,551	661,373	481,565
Title III	20-XXX-XXX-XXX	199,273	384,730	234,897
Title IV	20-XXX-XXX-XXX	405,089	520,008	378,743
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,778,421	2,149,078	1,704,087
Vocational Education	20-XXX-XXX-XXX	44,884	76,795	65,276

**(Continued)**

Atlantic - Atlantic City  
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	165,182	232,059	230,438
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	2,852	30,773	30,773
CARES Act Education Stabilization Fund	20-477-XXX-XXX	741,460	0	0
Other	20-XXX-XXX-XXX	0	421,177	210,291
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	2,541,190	13,274,398	6,036,171
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	982,876	801,279
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	44,025
ARP-ESSER Grant Program	20-487-xxx-xxx	4,189,965	30,178,386	28,695,130
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	752,094	752,094
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	51,277	51,277
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	51,277	51,277
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	445,613	445,613
ARP Homeless Children and Youth II	20-496-xxx-xxx	0	155,176	155,176
Total Federal Projects	20-XXX-XXX-XXX	15,101,297	60,371,665	46,836,017
Total Special Revenue Funds		21,667,511	68,819,984	55,832,196
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,052,000	5,031,477	5,036,692
Interest Earned on Debt Service Reserve	40-608	2,020,531	0	0
Total Debt Service Funds		5,072,531	5,031,477	5,036,692
Total Expenditures/Appropriations		177,542,169	297,208,382	288,811,772
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	285,720
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	269,900	0
Total Expenditures Net of Transfers		177,542,169	296,938,482	288,526,052

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Atlantic - Atlantic City  
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Unrestricted:				
(General Operating Budget)	6,049,382	6,428,418	7,528,418	4,379,623
(Repayment of Debt)	511,423	520,762	520,762	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	27,317,931	61,197,636	91,455,362	91,555,362
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	6,001,000	8,002,000	8,052,000
--Legal Reserve	38,932,318	28,560,545	10,000,000	0
--Unemployment Fund	2,353,658	2,490,471	2,490,471	2,490,471
--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	213,466	183,055	183,055	183,055
--Scholarship Fund	30,178	28,279	28,279	28,279
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Atlantic - Atlantic City  
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,560	\$20,215	\$22,524	\$24,648	\$25,465
Total Classroom Instruction	\$12,718	\$13,001	\$14,087	\$15,193	\$15,912
Classroom-Salaries and Benefits	\$11,660	\$11,603	\$11,906	\$12,844	\$12,941
Classroom-General Supplies and Textbooks	\$428	\$377	\$777	\$832	\$1,397
Classroom-Purchased Services	\$629	\$1,021	\$1,404	\$1,517	\$1,574
Total Support Services	\$2,286	\$2,343	\$2,979	\$3,202	\$3,323
Support Services-Salaries and Benefits	\$2,096	\$2,118	\$2,454	\$2,591	\$2,653
Total Administrative Costs	\$1,948	\$1,949	\$2,198	\$2,399	\$2,389
Administration Salaries and Benefits	\$1,447	\$1,477	\$1,515	\$1,637	\$1,683
Total Operations and Maintenance of Plant	\$2,494	\$2,732	\$2,965	\$3,526	\$3,368
Operations and Maintenance-Salaries and Benefits	\$1,393	\$1,378	\$1,411	\$1,521	\$1,531
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$92	\$170	\$267	\$265	\$424
Total Equipment Costs	\$94	\$142	\$375	\$583	\$246
Legal Costs	\$108	\$122	\$105	\$120	\$75
Employee Benefits as a percentage of salaries*	24.97%	23.76%	27.61%	27.63%	30.46%

\*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 2022-23 revised appropriations and the 2023-24 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
ROOF TOP UNIT ACHS	N/A	\$2,209,124	N	N	
REPAIR ROOF AT ACHS	N/A	\$3,259,124	N	N	
REPAIR TENNIS COURTS AT ACHS	N/A	\$1,259,124	N	N	
HIGH SCHOOL CHILLERS	N/A	\$2,759,124	N	N	
PURCHASE AN AUXILLARY GYM FOR THE HIGH SCHOOL	N/A	\$2,256,124	N	N	
RENOVATE INDIANA SCHOOL TO ACCOMODATE A WARE HOUSE	N/A	\$2,259,124	N	N	
PURCHASE AN ADMINISTRATION BUILDING	N/A	\$3,150,394	N	N	
FOUR ROOF TOP UNITS AT SAS	N/A	\$1,459,124	N	N	
DEMOLISH NJ AVENUE SCHOOL	N/A	\$2,359,134	N	N	
CHS GYM RTU UNIT	N/A	\$659,124	N	N	
REPAIR CHS FLOORS	N/A	\$974,124	N	N	
3 RTU UNITS FOR NYAS	N/A	\$1,459,124	N	N	
3 ROOF TOP RTU'S FOR UPT	N/A	\$5,762,126	N	N	
BOILERS FOR RAS	N/A	\$809,124	N	N	
4 RTU UNITS /KIT HOOD FOR MLK	N/A	\$2,359,124	N	N	

The complete budget will be on file and open to examination at the CitiCenter Building, 1300 Atlantic Avenue – 5<sup>th</sup> Floor, Atlantic City, NJ 08401, Atlantic County New Jersey between the hours of 9:00am and 4:00pm 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.

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