

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 Board Room on the 6th Floor of the Atlantic City Board of Education, CitiCenter Building 1300 Atlantic Avenue Atlantic City NJ 08401, on April 28 at 5 pm, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024	15, 2025	15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	5,744	5,429	5,657
Pupils On Roll - Special Full-Time	937	1,006	1,073
Subtotal - Pupils On Roll	6,681	6,435	6,730
Private School Placements	15	12	19
Pupils Sent to Contracted Preschool Prog	71	57	0
Pupils Sent to Other Districts - Reg Prog	24	39	108
Pupils Sent to Other Dists - Spec Ed Prog	78	91	116
Pupils Received	163	127	137
Pupils in State Facilities	58	48	48

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Atlantic - Atlantic City
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	73,390,550	73,000,000	72,000,000
Total Tax Levy	10-121x	73,390,550	73,000,000	72,000,000
Total Tuition	10-1300	3,039,722	2,995,552	4,414,542
Rents and Royalties	10-1910	3,620	81,475	81,475
Unrestricted Miscellaneous Revenues	10-1XXX	4,565,873	450,000	950,000
Interest Earned on Maintenance Reserve	10-1XXX	50,000	50,000	50,000
Interest Earned on Capital Reserve Funds	10-1XXX	100,000	100,000	100,000
Total Revenues from Local Sources		81,149,765	76,677,027	77,596,017
Revenues from State Sources:				
School Choice Aid	10-3116	64,108	57,554	65,626
Categorical Transportation Aid	10-3121	1,390,702	1,573,229	1,720,106
Extraordinary Aid	10-3131	1,664,152	0	0
Categorical Special Education Aid	10-3132	5,620,334	7,561,742	8,484,021
Equalization Aid	10-3176	106,780,549	119,159,790	118,418,346
Categorical Security Aid	10-3177	3,248,102	2,960,546	2,782,907
Adjustment Aid	10-3178	7,482,500	0	0
Other State Aids	10-3XXX	15,031,289	5,000,000	0
Total Revenues from State Sources		141,281,736	136,312,861	131,471,006
Revenues from Federal Sources:				
Impact Aid-8002 or 8003 General	10-4101	0	41,750	0
Medicaid Reimbursement	10-4200	113,810	22,589	15,784
Total Revenues from Federal Sources		113,810	64,339	15,784
Budgeted Fund Balance-Operating Budget	10-303	0	26,815,568	29,965,189
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	22,523,046	32,100,000
Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	1,000,000	1,000,000
Adjustment for Prior Year Encumbrances		0	27,659,081	0
Actual Revenues (Over)/Under Expenditures		-35,053,098	0	0
Total Operating Budget		187,492,213	291,051,922	272,147,996
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	347,242	0	0
Scholarship Fund Revenue	20-1770	785	0	0
Other Revenue from Local Sources	20-1XXX	35,210	10,000	0
Total Revenues from Local Sources	20-1XXX	383,237	10,000	0
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	1,854,674	1,400,855
Preschool Education Aid	20-3218	8,445,353	7,497,929	8,599,965
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	467,279	0
Nonpublic Teacher Stem Grant	20-3212	18,441	30,070	30,070
Other Restricted Entitlements	20-32XX	100,330	158,036	158,036
Total Revenues from State Sources		8,564,124	10,007,988	10,188,926
Revenues from Federal Sources:				
Title I	20-4411-4416	7,436,431	8,797,187	6,269,880
Title II	20-4451-4455	387,075	925,278	410,748
Title III	20-4491-4494	251,745	415,692	231,756
Title IV	20-4471-4474	495,802	499,817	363,285
IDEA Part B (Handicapped)	20-4420-4429	2,185,679	2,506,579	1,623,904
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	647,506	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	51,277	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	391,216	0	0
Staffing Grant				
Vocational Education	20-4430	83,786	68,027	57,294
ARP-ESSER	20-4540	1,339,151	0	0
Other	20-4XXX	0	8,260	0
Total Revenues from Federal Sources		13,269,668	13,220,840	8,956,867
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	566,880	668,235
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-39,013	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		5,377	0	0
Total Grants and Entitlements		22,183,393	23,805,708	19,814,028

Repayment of Debt:

(Continued)

Atlantic - Atlantic City
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Revenues from Local Sources:				
Local Tax Levy	40-1210	4,584,289	4,573,975	4,566,402
Total Revenues from Local Sources		4,584,289	4,573,975	4,566,402
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	436,140	434,982	434,044
Total Local Repayment of Debt		5,020,429	5,008,957	5,000,446
Total Repayment of Debt		5,020,429	5,008,957	5,000,446
Total Revenues/Sources		214,696,035	319,866,587	296,962,470
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	566,880	668,235
Total Revenues/Sources Net of Transfers		214,696,035	319,299,707	296,294,235

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Atlantic - Atlantic City
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	50,180,886	60,698,196	61,792,905
Special Education-Instruction	11-2XX-100-XXX	12,516,393	14,393,176	15,461,047
Basic Skills/Remedial-Instruction	11-230-100-XXX	3,260,361	3,476,871	3,207,054
Bilingual Education-Instruction	11-240-100-XXX	4,035,110	4,394,728	4,804,537
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	349,877	725,195	601,423
School-Sponsored Athletics-Instruction	11-402-100-XXX	778,274	1,050,417	1,052,160
Before/After School Programs	11-421-XXX-XXX	25,932	38,821	87,911
Summer School	11-422-XXX-XXX	0	463,599	104,550
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	964,757	1,730,914	1,877,828
Community Services Programs/Operations	11-800-330-XXX	17,455	0	0
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	8,069,414	9,689,338	11,811,317
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	468,409	533,673	1,034,233
Undistributed Expenditures-Health Services	11-000-213-XXX	1,279,369	1,560,032	1,803,557
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,665,806	2,111,787	2,577,404
Undistributed Expenditures-Guidance	11-000-218-XXX	2,556,789	2,861,452	2,970,961
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	3,525,015	4,045,342	4,431,574
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	4,388,561	6,362,160	4,913,076
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	2,455,826	1,943,042	1,822,263
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	44,400	239,852
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,918,067	5,637,590	6,589,896
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	6,350,951	6,642,154	6,610,028
Undistributed Expenditures-Central Services	11-000-251-XXX	2,204,411	2,475,670	2,633,723
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	695,619	827,959	891,437
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	19,647,495	26,770,710	22,213,604
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	9,856,928	11,576,383	14,440,090
Personal Services-Employee Benefits	11-XXX-XXX-2XX	25,586,393	30,284,102	38,409,550
Total Undistributed Expenditures		91,669,053	113,365,794	123,392,565
Interest Earned on Maintenance Reserve	10-606	0	50,000	50,000
Total General Current Expense		163,798,098	200,387,711	212,431,980
Capital Expenditures:				
Equipment	12-XXX-XXX-730	4,171,217	3,180,962	2,304,453
Facilities Acquisition and Construction Services	12-000-400-XXX	8,941,149	77,217,212	46,823,597
Interest Deposit to Capital Reserve	10-604	0	100,000	100,000
Total Capital Outlay		13,112,366	80,498,174	49,228,050
Transfer of Funds to Charter Schools	10-000-100-56X	10,581,749	10,166,037	10,487,966
General Fund Grand Total		187,492,213	291,051,922	272,147,996
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	35,210	10,000	0
Student Activity Fund	20-475-XXX-XXX	308,229	0	0
Scholarship Fund	20-476-XXX-XXX	6,162	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	4,535,614	5,327,063	4,970,977
Support Services	20-218-200-XXX	3,909,739	4,592,420	5,698,078
Total Preschool Education Aid	20-218-XXX-XXX	8,445,353	9,919,483	10,669,055
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	3,988	4,505	4,505
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	56,239	111,938	111,938
Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,790	9,979	9,979
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,140	11,794	11,794
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,733	3,215	3,215
Nonpublic Security Aid	20-XXX-XXX-XXX	15,990	16,605	16,605
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	18,441	30,070	30,070
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	467,279	0
Other	20-XXX-XXX-XXX	7,450	0	0
Total Other State Projects		118,771	655,385	188,106
Total State Projects	20-XXX-XXX-XXX	8,564,124	10,574,868	10,857,161
Federal Projects:				
Title I	20-XXX-XXX-XXX	7,436,431	8,797,187	6,269,880
Title II	20-XXX-XXX-XXX	387,075	925,278	410,748
Title III	20-XXX-XXX-XXX	251,745	415,692	231,756
Title IV	20-XXX-XXX-XXX	495,802	499,817	363,285
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	2,185,679	2,506,579	1,623,904

(Continued)

Atlantic - Atlantic City
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Vocational Education	20-XXX-XXX-XXX	83,786	68,027	57,294
Other	20-XXX-XXX-XXX	0	8,260	0
ARP-ESSER Grant Program	20-487-xxx-xxx	1,339,151	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	647,506	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	51,277	0	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	391,216	0	0
Total Federal Projects	20-XXX-XXX-XXX	13,269,668	13,220,840	8,956,867
Total Special Revenue Funds		22,183,393	23,805,708	19,814,028
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	5,020,429	5,008,957	5,000,446
Total Debt Service Funds		5,020,429	5,008,957	5,000,446
Total Expenditures/Appropriations		214,696,035	319,866,587	296,962,470
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	566,880	668,235
Total Expenditures Net of Transfers		214,696,035	319,299,707	296,294,235

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Atlantic - Atlantic City
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	4,757,587	5,720,285	5,720,285	5,720,285
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	131,576,741	131,081,231	108,658,185	76,658,185
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	13,093,526	22,143,526	22,193,526	22,243,526
--Legal Reserve	45,918,414	56,780,757	29,965,189	452,428
--Unemployment Fund	2,735,040	2,960,576	2,960,576	2,960,576
--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	177,507	216,520	216,520	216,520
--Scholarship Fund	44,815	39,438	39,438	39,438
(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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,641	\$27,219	\$29,276	\$30,468	\$30,085
Total Classroom Instruction	\$13,195	\$16,614	\$18,082	\$18,288	\$18,657
Classroom-Salaries and Benefits	\$12,003	\$14,181	\$14,429	\$14,704	\$15,212
Classroom-General Supplies and Textbooks	\$416	\$599	\$1,190	\$1,117	\$1,170
Classroom-Purchased Services	\$776	\$1,834	\$2,463	\$2,467	\$2,275
Total Support Services	\$2,785	\$3,839	\$4,237	\$4,250	\$4,346
Support Services-Salaries and Benefits	\$2,447	\$2,905	\$3,159	\$3,163	\$3,311
Total Administrative Costs	\$2,262	\$2,594	\$2,596	\$2,720	\$2,720
Administration Salaries and Benefits	\$1,722	\$1,996	\$1,872	\$1,900	\$1,998
Total Operations and Maintenance of Plant	\$3,132	\$3,899	\$4,027	\$4,834	\$3,988
Operations and Maintenance-Salaries and Benefits	\$1,524	\$1,833	\$1,834	\$1,861	\$1,814
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$234	\$239	\$299	\$340	\$318
Total Equipment Costs	\$256	\$739	\$343	\$521	\$360
Legal Costs	\$130	\$134	\$132	\$133	\$82
Employee Benefits as a percentage of salaries*	27.68%	29.53%	30.89%	31.89%	39.93%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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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Atlantic - Atlantic City
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Atlantic City Bleachers and Press Box	20206-1	\$2,665,000	N	N	
Atlantic City High School Culinary Renovation	2026-02	\$3,700,000	N	N	
Atlantic City Track/Turf/Lighting Upgrades	2026-03	\$6,900,000	N	N	
Texas Avenue School Playground Renovation	2026-04	\$350,000	N	N	
Venice Park Steam Trap Distribution	2026-05	\$975,000	N	N	
MLK Variable Air Volume Box Replacement	2026-06	\$925,000	N	N	
MLK Student Bathroom Renovation	2026-07	\$1,200,000	N	N	
MLK Interior Door Replacements	2026-08	\$700,000	N	N	
Uptown School Variable Air Volume Box Replacement	2026-09	\$950,000	N	N	
Uptown School Parking Lot Repave	2026-10	\$725,000	N	N	
Uptown School Corridor Hall Floor Replacement	2026-11	\$835,000	N	N	
Uptown School Interior Door Replacement	2026-12	\$675,000	N	N	
NAS Staff and Locker Room Toilets	2026-13	\$1,130,000	N	N	
NAS Security Window	2026-14	\$450,000	N	N	
NAS Stairwell Floor Replacement	2026-15	\$250,000	N	N	
Indiana Avenue School Demolition	2026-16	\$2,500,000	N	N	
New Administration Building	2026-17	\$21,500,000	N	N	
Texas Avenue Steam Trap Distribution	2026-18	\$320,000	N	N	

The complete budget will be on file and open to examination in the Business Office located on the 5th floor of the Atlantic City Board of Education, CitiCenter building, 1300 Atlantic Avenue, Atlantic City NJ 08401, Atlantic County New Jersey between the hours of 8:00 am and 4:00 pm 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.

2026 2027 Budget - Atlantic City Board of Education Statement of Purpose for Capital Reserve Withdrawal

Other Capital Projects – Included in budget line 620, there is a budgeted withdrawal from Capital Reserve, Other Capital Projects for a total of \$32,100,000. The total cost of the (3) projects listed below represents expenditures for the construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

- Administrative Building - \$21,500,000
- High School Culinary Renovation - \$3,700,000
- High School Track, Turf and Lighting Project - \$6,900,000