

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	772.0	819.0	827.0
On Roll Special Ed Full-Time	72.0	80.0	80.0
On Roll Subtotal	844.0	899.0	907.0
In Private School Placements	2.0	4.0	4.0
Sent to Other Districts Regular	33.0	22.0	25.0
Sent to Other Districts Special Ed	21.0	20.0	23.0
Received	29.0	26.0	25.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,254,562	11,661,111	12,167,429
Total Tuition	10-1300	99,169	29,236	8,927
Transportation Fees From Individuals	10-1410	700	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	15,548	4,100	4,100
Interest Earned On Maintenance Reserve	10-1XXX	2	2	2
Interest Earned On Capital Reserve Funds	10-1XXX	143	10	10
Subtotal - Revenues From Local Sources		11,370,124	11,694,459	12,180,468
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	69,426	69,426	259,870
Extraordinary Aid	10-3131	33,894	0	0
Categorical Special Education Aid	10-3132	515,308	515,308	515,308
Equalization Aid	10-3176	798,863	798,863	952,393
Categorical Security Aid	10-3177	51,965	51,965	51,965
Under Adequacy Aid	10-3180	77,534	77,534	0
Parcc Readiness Aid	10-3181	9,570	9,570	0
Per Pupil Growth Aid	10-3182	9,570	9,570	0
Professional Learning Community Aid	10-3183	9,030	9,030	0
Other State Aids	10-3XXX	12,870	0	0
Subtotal - Revenues From State Sources		1,588,030	1,541,266	1,779,536
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	16,103	21,227
Subtotal - Revenues From Federal Sources		0	16,103	21,227
Budgeted Fund Balance - Operating Budget	10-303	0	298,374	451,904
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	40,000	40,000
Withdrawal From Maint. Reserve	10-310	0	20,000	40,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	163,400	135,240
Adjustment For Prior Year Encumbrances		0	18,539	0
Actual Revenues (Over)/Under Expenditures		136,483	0	0
Total Operating Budget		13,094,637	13,792,141	14,648,375
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	188,375	237,213	173,299
Total Revenues From State Sources		188,375	237,213	173,299
Revenues from Federal Sources:				
Title I	20-4411-4416	228,837	222,864	189,434
Title II	20-4451-4455	32,178	31,553	26,820
Title III	20-4491-4494	10,387	10,494	8,972
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	307,582	287,814	244,642
Preschool Development Expansion Grant	20-4527	329,410	359,989	325,959
Other	20-4XXX	0	8,696	7,392
Total Revenues From Federal Sources		908,394	931,410	803,219
Total Grants And Entitlements		1,096,769	1,168,623	976,518
Repayment of Debt:				
Transfers From Other Funds	40-5200	785	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	251,167	259,380	260,024
Interest On Investments	40-1510	12	10	10
Miscellaneous	40-1XXX	12	10	10
Total Revenues From Local Sources		251,179	259,390	260,034

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	133,263	134,746	134,361
Budgeted Fund Balance	40-303	0	2,177	787
Total Local Repayment Of Debt		385,227	396,313	395,182
Actual Revenues (Over)/Under Expenditures		6,723	0	0
Total Repayment Of Debt		391,950	396,313	395,182
Total Revenues/Sources		14,583,356	15,357,077	16,020,075
Total Revenues/Sources Net of Transfers		14,583,356	15,357,077	16,020,075

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,080,679	3,943,976	4,084,238
Special Education - Instruction	11-2XX-100-XXX	954,779	959,709	998,477
Basic Skills/Remedial - Instruction	11-230-100-XXX	380	90,888	93,730
Bilingual Education - Instruction	11-240-100-XXX	170,461	171,866	176,233
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	27,000	28,800	28,800
School-Sponsored Athletics - Instruction	11-402-100-XXX	6,460	7,600	7,200
Before/After School Programs	11-421-XXX-XXX	7,330	29,700	35,000
Community Services Programs/Operations	11-800-330-XXX	0	350	350
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,047,891	2,290,010	2,639,979
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	58,409	63,261	63,228
Undist. Expenditures - Health Services	11-000-213-XXX	95,998	97,758	98,629
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	180,441	182,516	185,276
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	30,277	71,078	88,406
Undist. Expenditures - Guidance	11-000-218-XXX	62,237	65,244	71,690
Undist. Expenditures - Child Study Teams	11-000-219-XXX	277,180	275,072	278,006
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	9,361	17,800	11,200
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	184,580	139,542	113,908
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,596	6,600	6,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	317,910	358,049	348,226
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	343,039	351,113	357,434
Undist. Expend. - Central Services	11-000-251-XXX	240,491	261,650	252,321
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	16,266	68,700	61,550
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	816,217	873,707	890,460
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	622,917	603,307	661,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,102,247	2,305,156	2,447,203
Total Undistributed Expenditures		7,411,057	8,030,563	8,575,116

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Earned On Maintenance Reserve	10-606	0	2	2
Total General Current Expense		12,658,146	13,263,454	13,999,146
Capital Expenditures:				
Equipment	12-XXX-XXX-730	2,670	2,730	51,125
Facilities Acquisition And Const. Serv.	12-000-400-XXX	36,819	65,742	65,742
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		39,489	68,482	116,877
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	19,097	23,315	23,315
Total Summer School	13-422-X00-XXX	19,097	23,315	23,315
Total Special Schools	13-XXX-XXX-XXX	19,097	23,315	23,315
Transfer Of Funds To Charter Schools	10-000-100-56X	377,905	436,890	509,037
General Fund Grand Total		13,094,637	13,792,141	14,648,375
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	23,377	24,103	24,381
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	46,493	78,220	42,462
Nonpublic Handicapped Services	20-XXX-XXX-XXX	51,508	42,930	36,238
Nonpublic Nursing Services	20-XXX-XXX-XXX	35,443	42,680	38,070
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,883	16,280	10,998
Nonpublic Security Aid	20-XXX-XXX-XXX	20,671	33,000	21,150
Total Other State Projects		188,375	237,213	173,299
Total State Projects	20-XXX-XXX-XXX	188,375	237,213	173,299
Preschool Expansion Grant Instruction	20-220-100-XXX	194,702	213,477	211,698
Preschool Expansion Grant Support Services	20-220-200-XXX	134,709	146,512	114,261
Preschool Expansion Grant	20-220-XXX-XXX	329,411	359,989	325,959

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Federal Projects:				
Title I	20-XXX-XXX-XXX	228,837	222,864	189,434
Title II	20-XXX-XXX-XXX	32,178	31,553	26,820
Title III	20-XXX-XXX-XXX	10,386	10,494	8,972
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	307,582	287,814	244,642
Other	20-XXX-XXX-XXX	0	8,696	7,392
Total Federal Projects	20-XXX-XXX-XXX	908,394	931,410	803,219
Total Special Revenue Funds		1,096,769	1,168,623	976,518
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	391,950	396,313	395,182
Total Debt Service Funds		391,950	396,313	395,182
Total Expenditures/Appropriations		14,583,356	15,357,077	16,020,075
Total Expenditures Net of Transfers		14,583,356	15,357,077	16,020,075

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	383,150	553,799	620,431	275,472
Unrestricted	Repayment of Debt	9,687	2,964	787	0
Restricted for General Operating Budget	Capital Reserve	129,107	139,250	129,260	89,270
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	75,002	105,004	105,006	65,008
Restricted for General Operating Budget	Legal Reserve	317,317	158,095	106,945	0
Restricted for General Operating Budget	Tuition Reserve	303,308	298,640	135,240	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	50,085	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,148	\$12,199	\$12,307	\$11,933	\$12,269
Total Classroom Instruction	\$7,465	\$8,217	\$8,209	\$7,863	\$8,189
Classroom-Salaries and Benefits	\$7,218	\$8,032	\$7,940	\$7,589	\$7,919
Classroom-General Supplies and Textbooks	\$192	\$126	\$205	\$211	\$189
Classroom-Purchased Services	\$56	\$58	\$64	\$62	\$81
Total Support Services	\$1,235	\$1,388	\$1,314	\$1,353	\$1,357
Support Services-Salaries and Benefits	\$1,045	\$1,231	\$1,151	\$1,193	\$1,204
Total Administrative Costs	\$1,276	\$1,385	\$1,494	\$1,489	\$1,471
Administration Salaries and Benefits	\$1,083	\$1,147	\$1,221	\$1,178	\$1,188
Total Operations and Maintenance of Plant	\$1,117	\$1,148	\$1,222	\$1,163	\$1,186
Operations and Maintenance-Salaries and Benefits	\$633	\$657	\$670	\$636	\$650
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$53	\$53	\$57	\$56	\$55
Total Equipment Costs	\$14	\$3	\$3	\$3	\$59
Legal Costs	\$17	\$15	\$18	\$31	\$29
Employee Benefits as a percentage of salaries*	31.14%	29.90%	33.04%	33.00%	34.02%

*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's Internet 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 2017-18 revised appropriations and the 2018-19 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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Member of Greater Egg Harbor Regional Transportation Consortium	0
Transportation Services, including Fuel	Agreement with Atlantic County Utility Authority for Fuel	0
Purchasing	Member of Educational Data Purchasing Consortium	0
Purchasing	Member of Educational Services Commission of New Jersey	0
Purchasing	Member of E-Rate Program for Technology Purchases and Reimbursements	0
Purchasing	Participant with ACES for Natural Gas Services	0
Purchasing	Participant with the ACT Program for Telecommunication Services	0
Municipal/Public Works	Shared Services with Absecon City for Trash Removal	0

ID=Absecon City

Category	Amount
(A) General Fund School Levy	12,167,429
(D) Total School Levy	12,427,453
(B) Estimated Net Taxable Valuation (as of 10/01/18)	704,301,400
(H) Estimated Equalized Valuation (as of 10/01/17)	745,011,864
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7276
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7645
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6332
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6681

Name=Theresa DeFranco

Category	Measure
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/01/14
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$10,666
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement/50% Per Diem/Cap at \$15k
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation/50% Per Diem
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Theresa DeFranco

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Tina Maruca

Category	Measure
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$107,134
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,889
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement/Per Diem/Excess of 75/Less than 170/Capped at \$15k
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused at Per Diem
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Tina Maruca

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported