

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	609.0	595.0	595.0
On Roll Special Ed Full-Time	79.0	84.0	84.0
On Roll Subtotal	688.0	679.0	679.0
In Private School Placements	1.0	2.0	0.0
Sent to Contracted Preschool	14.0	14.0	13.0
Sent to Other Districts Regular	207.0	184.0	193.0
Sent to Other Districts Special Ed	51.0	47.0	43.0
Received	3.0		0.0
In State Facilities	1.0		1.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,705,694	16,405,694	16,400,478
Total Tuition	10-1300	0	0	8,610
Transportation Fees From Other LEAs	10-1420-1440	294,265	297,844	287,760
Rents And Royalties	10-1910	72,995	76,403	49,200
Unrestricted Miscellaneous Revenues	10-1XXX	5,186	0	0
Interest Earned On Maintenance Reserve	10-1XXX	50	100	100
Interest Earned On Capital Reserve Funds	10-1XXX	500	500	500
Subtotal - Revenues From Local Sources		18,078,690	16,780,541	16,746,648
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	330,385	417,427	417,427
Extraordinary Aid	10-3131	60,939	0	0
Categorical Special Education Aid	10-3132	697,283	701,056	701,056
Categorical Security Aid	10-3177	344,749	344,749	344,749
Adjustment Aid	10-3178	658,541	658,541	480,568
PARCC Readiness Aid	10-3181	10,650	0	0
Per Pupil Growth Aid	10-3182	10,650	0	0
Professional Learning Community Aid	10-3183	9,690	0	0
Other State Aids	10-3XXX	55,711	0	0
Subtotal - Revenues From State Sources		2,178,598	2,121,773	1,943,800
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	18,890	21,227	36,035
Subtotal - Revenues From Federal Sources		18,890	21,227	36,035
Budgeted Fund Balance - Operating Budget	10-303	0	937,086	1,103,591

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	266,054	0
Adjustment For Prior Year Encumbrances		0	88,456	0
Actual Revenues (Over)/Under Expenditures		-51,049	0	0
Total Operating Budget		20,225,129	20,215,137	19,830,074
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	4,661	0	17,234
Preschool Education Aid	20-3218	723,994	755,858	935,571
Total Revenues From State Sources		728,655	755,858	952,805
Revenues from Federal Sources:				
Title I	20-4411-4416	480,303	522,447	444,080
Title II	20-4451-4455	34,582	89,561	76,127
Title III	20-4491-4494	14,307	11,059	4,264
Title IV	20-4471-4474	2,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	226,207	216,743	184,231
Total Revenues From Federal Sources		757,399	849,810	717,202
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	110,714	116,575
Total Grants And Entitlements		1,486,054	1,716,382	1,786,582
Total Revenues/Sources		21,711,183	21,931,519	21,616,656
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	110,714	116,575
Total Revenues/Sources Net of Transfers		21,711,183	21,820,805	21,500,081

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,401,443	4,679,879	4,567,242
Special Education - Instruction	11-2XX-100-XXX	1,013,168	1,268,754	1,322,634
Basic Skills/Remedial - Instruction	11-230-100-XXX	131,108	72,344	257,042
Bilingual Education - Instruction	11-240-100-XXX	72,809	92,336	95,843
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,817	36,932	42,287
School-Sponsored Athletics - Instruction	11-402-100-XXX	19,591	31,638	36,054
Summer School	11-422-XXX-XXX	0	3,525	3,525
Instructional Alternative Ed Program	11-423-XXX-XXX	2,166	0	0
Other Alternative Education Program	11-425-XXX-XXX	0	2,112	2,112
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	4,588,963	4,246,704	4,625,248
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,900	62,927	62,933
Undist. Expenditures - Health Services	11-000-213-XXX	114,728	121,970	127,474
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	182,777	165,943	175,305
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	258,654	363,328	242,009
Undist. Expenditures - Guidance	11-000-218-XXX	112,171	134,367	140,572
Undist. Expenditures - Child Study Teams	11-000-219-XXX	357,395	400,427	438,601
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	80,924	89,019	92,313
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	207,462	220,764	216,653
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,658	16,872	16,805
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	373,833	417,841	361,176
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	474,521	447,385	447,972
Undist. Expend. - Central Services	11-000-251-XXX	188,751	207,436	215,533
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	110,254	166,176	103,170
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,366,676	1,543,747	1,477,413

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	929,433	1,103,025	1,301,990
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,235,269	2,705,548	2,825,419
Total Undistributed Expenditures		11,599,369	12,413,479	12,870,586
Interest Earned On Maintenance Reserve	10-606	0	100	100
Total General Current Expense		17,270,471	18,601,099	19,197,425
Capital Expenditures:				
Equipment	12-XXX-XXX-730	220,930	14,817	62,911
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,241,354	1,101,811	233,699
Capital Reserve - Transfer To Capital Projects	12-000-400-931	1,000,000	0	0
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		2,462,284	1,117,128	297,110
Transfer Of Funds To Charter Schools	10-000-100-56X	492,374	496,910	335,539
General Fund Grand Total		20,225,129	20,215,137	19,830,074
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	447,283	564,415	716,437
Support Services	20-218-200-XXX	274,068	299,557	348,443
Fac Acquisition And Constr. Services	20-218-400-XXX	7,304	2,600	4,500
Total Preschool Education Aid	20-218-XXX-XXX	728,655	866,572	1,069,380
Total State Projects	20-XXX-XXX-XXX	728,655	866,572	1,069,380
Federal Projects:				
Title I	20-XXX-XXX-XXX	480,303	522,447	444,080
Title II	20-XXX-XXX-XXX	34,582	89,561	76,127
Title III	20-XXX-XXX-XXX	14,307	11,059	4,264
Title IV	20-XXX-XXX-XXX	2,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	226,207	216,743	184,231

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Federal Projects	20-XXX-XXX-XXX	757,399	849,810	717,202
Total Special Revenue Funds		1,486,054	1,716,382	1,786,582
Total Expenditures/Appropriations		21,711,183	21,931,519	21,616,656
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	110,714	116,575
Total Expenditures Net of Transfers		21,711,183	21,820,805	21,500,081

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	452,396	580,694	402,224	402,224
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,185,144	785,644	720,090	720,590
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	109,700	209,750	209,850	209,950
Restricted for General Operating Budget	Legal Reserve	1,788,613	1,929,207	1,103,591	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,559	\$18,751	\$20,627	\$21,033	\$21,292
Total Classroom Instruction	\$12,290	\$11,655	\$12,958	\$13,041	\$13,606
Classroom-Salaries and Benefits	\$11,849	\$11,247	\$12,456	\$12,523	\$13,124
Classroom-General Supplies and Textbooks	\$437	\$385	\$467	\$489	\$449
Classroom-Purchased Services	\$3	\$23	\$35	\$28	\$32
Total Support Services	\$1,825	\$2,746	\$3,034	\$3,086	\$3,018
Support Services-Salaries and Benefits	\$1,530	\$2,089	\$2,322	\$2,360	\$2,361
Total Administrative Costs	\$1,565	\$2,097	\$2,083	\$2,301	\$2,131
Administration Salaries and Benefits	\$1,277	\$1,682	\$1,666	\$1,724	\$1,721
Total Operations and Maintenance of Plant	\$1,811	\$2,160	\$2,428	\$2,476	\$2,390
Operations and Maintenance-Salaries and Benefits	\$324	\$466	\$573	\$567	\$646
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$68	\$94	\$125	\$130	\$148
Total Equipment Costs	\$717	\$343	\$19	\$26	\$102
Legal Costs	\$52	\$92	\$45	\$47	\$60
Employee Benefits as a percentage of salaries*	29.48%	29.06%	32.45%	32.86%	33.27%

*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 2018-19 revised appropriations and the 2019-20 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	260	Gateway Headstart	49,200	Rent for 2 rooms

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Provide meals for Margate School District and Headstart program	0
Transportation Services, including Fuel	Host district for all Margate, Longport and some Brigantine routes; utilize jointures as often as possible	0
Transportation Services, including Fuel	CTSA County Transportation Services for special education routes	0
Purchasing	ESCNJ, Garden State Coop, SJ Technology Partnership, EIRC, Pittsgrove, Mainland Regional and Hunterdon Co ESC participants	0
Municipal/Public Works	Use of school facilities by City Recreation Department; Snow removal and equipment sharing	0

ID=Ventnor City

Category	Amount
(A) General Fund School Levy	17,400,478
(D) Total School Levy	17,400,478
(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,021,949,500
(H) Estimated Equalized Valuation (as of 10/01/18)	2,203,039,333
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8606
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8606
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7898
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7898

Name=Eileen Johnson

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$149,760
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	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
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	\$21,910
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$697
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$36,312
Contractual Post-Employment Benefit Description of Payout of Sick days	max at retirement from district after Sept 2019
Contractual Post-Employment Benefit Description of Payout of Vacation days	max 25 plus 12 carryover
Contractual Post-Employment Benefit Description of Payout of Personal days	no payment of personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Eileen Johnson

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=John Spencer

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$102,370
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	18
Contracted Number of Annual Sick Days	10
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	\$50
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$697
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,631
Contractual Post-Employment Benefit Description of Payout of Sick days	Max at 2028 retirement from district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 18 plus 9 carryover days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment of personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=John Spencer

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=Terri Nowotny

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$110,313
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	10
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	\$6,590
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$17
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,728
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout untill 2028
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 plus 10 carryover days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment of personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Terri Nowotny

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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