

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	640.0	609.0	602.0
On Roll Special Ed Full-Time	79.0	79.0	73.0
On Roll Subtotal	719.0	688.0	675.0
In Private School Placements		1.0	0.0
Sent to Contracted Preschool		14.0	12.0
Sent to Other Districts Regular	202.0	207.0	220.0
Sent to Other Districts Special Ed	46.0	51.0	51.0
Received	1.0	3.0	0.0
In State Facilities	1.0	1.0	1.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,734,656	17,705,694	17,705,694
Total Tuition	10-1300	23,786	0	0
Transportation Fees From Other LEAs	10-1420-1440	181,661	181,965	297,844
Rents And Royalties	10-1910	70,775	72,765	76,403
Unrestricted Miscellaneous Revenues	10-1XXX	25,122	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	50	100
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		18,036,000	17,960,974	18,080,541
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	330,385	330,385	417,427
Extraordinary Aid	10-3131	44,293	0	0
Categorical Special Education Aid	10-3132	697,283	697,283	701,056
Categorical Security Aid	10-3177	344,749	344,749	344,749
Adjustment Aid	10-3178	700,622	700,622	658,541
Parcc Readiness Aid	10-3181	10,650	10,650	0
Per Pupil Growth Aid	10-3182	10,650	10,650	0
Professional Learning Community Aid	10-3183	9,690	9,690	0
Other State Aids	10-3XXX	10,628	0	0
Subtotal - Revenues From State Sources		2,158,950	2,104,029	2,121,773
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	37,157	18,299	21,227
Subtotal - Revenues From Federal Sources		37,157	18,299	21,227
Budgeted Fund Balance - Operating Budget	10-303	0	962,997	937,086
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	1,000,000	0
Other Financing Sources	10-5XXX	71	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Adjustment For Prior Year Encumbrances		0	97,933	0
Actual Revenues (Over)/Under Expenditures		-357,886	0	0
Total Operating Budget		19,874,292	22,144,232	21,160,627
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	4,661	0
Preschool Education Aid	20-3218	105,649	741,228	755,859
Total Revenues From State Sources		105,649	745,889	755,859
Revenues from Federal Sources:				
Title I	20-4411-4416	472,711	509,102	383,774
Title II	20-4451-4455	25,923	66,857	47,599
Title III	20-4491-4494	12,515	14,866	11,697
Title IV	20-4471-4474	0	2,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	228,989	226,207	186,243
Total Revenues From Federal Sources		740,138	819,032	629,313
Total Grants And Entitlements		845,787	1,564,921	1,385,172
Total Revenues/Sources		20,720,079	23,709,153	22,545,799
Total Revenues/Sources Net of Transfers		20,720,079	23,709,153	22,545,799

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,800,102	4,710,050	4,570,437
Special Education - Instruction	11-2XX-100-XXX	1,005,269	1,086,202	1,334,649
Basic Skills/Remedial - Instruction	11-230-100-XXX	139,400	225,395	191,407
Bilingual Education - Instruction	11-240-100-XXX	124,854	151,499	92,078
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,277	36,164	35,160
School-Sponsored Athletics - Instruction	11-402-100-XXX	22,046	30,691	31,585
Summer School	11-422-XXX-XXX	0	3,471	3,525
Other Alternative Education Program	11-425-XXX-XXX	2,262	2,166	2,112
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	5,787,774	4,788,342	4,246,704
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,900	15,050	62,927
Undist. Expenditures - Health Services	11-000-213-XXX	112,767	124,496	119,444
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	165,978	183,105	187,189
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	114,380	258,226	354,087
Undist. Expenditures - Guidance	11-000-218-XXX	117,753	130,912	134,367
Undist. Expenditures - Child Study Teams	11-000-219-XXX	438,229	399,948	395,799
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	77,828	81,652	89,019
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	214,701	226,862	220,764
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,028	11,820	16,872
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	325,510	414,855	367,841
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	473,384	497,665	447,385
Undist. Expend. - Central Services	11-000-251-XXX	207,927	200,124	207,436
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	79,306	161,556	104,463
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,258,626	1,747,008	1,539,628
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	901,616	990,622	1,064,139
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,368,953	2,416,915	2,722,200
Total Undistributed Expenditures		12,669,660	12,649,158	12,280,264

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Earned On Maintenance Reserve	10-606	0	50	100
Total General Current Expense		18,788,870	18,894,846	18,541,317
Capital Expenditures:				
Equipment	12-XXX-XXX-730	498,108	622,208	10,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	268,562	2,254,456	2,111,900
Interest Deposit To Capital Reserve	10-604	500	500	500
Total Capital Outlay		767,170	2,877,164	2,122,400
Transfer Of Funds To Charter Schools	10-000-100-56X	318,252	372,222	496,910
General Fund Grand Total		19,874,292	22,144,232	21,160,627
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	90,896	472,745	472,154
Support Services	20-218-200-XXX	14,753	265,544	281,105
Fac Acquisition And Constr. Services	20-218-400-XXX	0	7,600	2,600
Total Preschool Education Aid	20-218-XXX-XXX	105,649	745,889	755,859
Total State Projects	20-XXX-XXX-XXX	105,649	745,889	755,859
Federal Projects:				
Title I	20-XXX-XXX-XXX	472,711	509,102	383,774
Title II	20-XXX-XXX-XXX	25,923	66,857	47,599
Title III	20-XXX-XXX-XXX	12,515	14,866	11,697
Title IV	20-XXX-XXX-XXX	0	2,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	228,989	226,207	186,243
Total Federal Projects	20-XXX-XXX-XXX	740,138	819,032	629,313
Total Special Revenue Funds		845,787	1,564,921	1,385,172
Total Expenditures/Appropriations		20,720,079	23,709,153	22,545,799
Total Expenditures Net of Transfers		20,720,079	23,709,153	22,545,799

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	980,557	452,396	552,396	440,926
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,000,000	1,185,144	685,644	686,144
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	109,700	109,700	209,750	209,850
Restricted for General Operating Budget	Legal Reserve	1,066,677	1,788,613	825,616	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	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	\$15,703	\$17,559	\$19,081	\$20,683	\$20,627
Total Classroom Instruction	\$9,865	\$12,290	\$11,644	\$12,726	\$12,958
Classroom-Salaries and Benefits	\$9,488	\$11,849	\$11,109	\$12,123	\$12,456
Classroom-General Supplies and Textbooks	\$374	\$437	\$505	\$569	\$467
Classroom-Purchased Services	\$3	\$3	\$30	\$33	\$35
Total Support Services	\$2,314	\$1,825	\$2,518	\$2,787	\$3,034
Support Services-Salaries and Benefits	\$1,998	\$1,530	\$2,051	\$2,237	\$2,322
Total Administrative Costs	\$1,849	\$1,565	\$2,032	\$2,298	\$2,083
Administration Salaries and Benefits	\$1,504	\$1,277	\$1,643	\$1,699	\$1,666
Total Operations and Maintenance of Plant	\$1,583	\$1,811	\$2,770	\$2,749	\$2,428
Operations and Maintenance-Salaries and Benefits	\$367	\$324	\$521	\$545	\$573
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$92	\$68	\$118	\$123	\$125
Total Equipment Costs	\$734	\$717	\$893	\$947	\$19
Legal Costs	\$80	\$52	\$57	\$61	\$45
Employee Benefits as a percentage of salaries*	28.32%	29.48%	29.20%	28.97%	32.45%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	260	Gateway Headstart	76,403	Room rental

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	0
Purchasing	ESCNJ (formerly MRESC), Garden State Cooperative, SJ technology Partnership, EIRC, Pittsgrove and Mainland Regional Purchasing Participants	0
Municipal/Public Works	Use of school facilities by City Recreation Department, snow removal	0

ID=Ventnor City

Category	Amount
(A) General Fund School Levy	17,705,694
(D) Total School Levy	17,705,694
(B) Estimated Net Taxable Valuation (as of 10/01/17)	2,017,342,800
(H) Estimated Equalized Valuation (as of 10/01/17)	2,175,267,199
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8777
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8777
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8140
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8140

Name=Eileen Johnson

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$145,681
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	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	\$21,910
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	\$35,731
Contractual Post-Employment Benefit Description of Payout of Sick days	max at retirement from district
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Eileen Johnson

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=Terri Nowotny

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$107,100
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	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	\$6,419
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	\$27,358
Contractual Post-Employment Benefit Description of Payout of Sick days	max; not eligible until 2028
Contractual Post-Employment Benefit Description of Payout of Vacation days	max; 20 plus 10 carryover
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
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=Terri Nowotny

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