

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	565.0	534.0	553.0
On Roll Special Ed Full-Time	81.0	81.0	79.0
On Roll Subtotal	646.0	615.0	632.0
In Private School Placements	3.0	2.0	0.0
Sent to Contracted Preschool	15.0	7.0	0.0
Sent to Other Districts Regular	181.0	168.0	174.0
Sent to Other Districts Special Ed	46.0	40.0	36.0
Received	3.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	16,400,478	17,382,698	16,782,698
	Total Tuition	10-1300	15,366	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	183,969	222,944	258,749
	Rents and Royalties	10-1910	48,000	48,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	80,262	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	100	50	10
	Interest Earned on Capital Reserve Funds	10-1XXX	500	500	550
	Total Revenues from Local Sources		16,728,675	17,654,192	17,042,007
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	417,427	417,427	417,427
	Extraordinary Aid	10-3131	88,834	0	0
	Categorical Special Education Aid	10-3132	701,056	701,056	701,056
	Family Crisis Transportation Aid	10-3133	5,110	0	0
	Categorical Security Aid	10-3177	344,749	344,749	344,749
	Adjustment Aid	10-3178	480,568	340,567	126,321
	Total Revenues from State Sources		2,037,744	1,803,799	1,589,553
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	13,180	37,097	36,483
	Total Revenues from Federal Sources		13,180	37,097	36,483
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	1,103,591	1,137,999	1,451,887
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	173,802	200,000
	Withdrawal from Maintenance Reserve	10-310	0	199,240	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	500,000
	Adjustment for Prior Year Encumbrances		0	135,703	0
	Actual Revenues (Over)/Under Expenditures		-2,000,642	0	0
General Fund Revenues	Total Operating Budget		17,882,548	21,141,832	20,819,930
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	30,221	20,000
	Total Revenues from Local Sources	20-1XXX	0	30,221	20,000

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	32,497	15,263	5,527
	Preschool Education Aid	20-3218	914,781	977,605	1,099,086
	Total Revenues from State Sources		947,278	992,868	1,104,613
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	542,867	582,355	449,841
	Title II	20-4451-4455	25,436	122,161	41,355
	Title III	20-4491-4494	11,336	0	0
	Title IV	20-4471-4474	1,634	15,630	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	215,965	221,395	188,186
	CARES Act Education Stabilization Fund	20-4530	271,658	179,548	0
	Coronavirus Relief Fund (CRF)	20-4532	0	71,411	0
	Other	20-4XXX	11,615	0	0
	Total Revenues from Federal Sources		1,080,511	1,192,500	687,882
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	116,575	84,924	92,694
Special Revenue Fund Revenues	Total Grants and Entitlements		2,144,364	2,300,513	1,905,189
All Fund Revenues	Total Revenues/Sources		20,026,912	23,442,345	22,725,119
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	116,575	84,924	92,694
	Total Revenues/Sources Net of Transfers		19,910,337	23,357,421	22,632,425

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,266,395	4,592,113	4,476,425
	Special Education-Instruction	11-2XX-100-XXX	1,230,184	1,299,960	1,327,903
	Basic Skills/Remedial-Instruction	11-230-100-XXX	298,995	369,934	427,422
	Bilingual Education-Instruction	11-240-100-XXX	103,907	40,900	34,579
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	28,114	42,479	43,600
	School-Sponsored Athletics-Instruction	11-402-100-XXX	23,471	35,625	38,955
	Summer School	11-422-XXX-XXX	0	8,037	12,549
	Other Alternative Education Program	11-425-XXX-XXX	3,757	2,112	2,112
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,280,758	5,769,103	5,088,400
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	66,148	71,124	72,505
	Undistributed Expenditures-Health Services	11-000-213-XXX	123,403	135,258	139,155
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	162,183	175,109	175,884
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	265,339	283,712	190,825
	Undistributed Expenditures-Guidance	11-000-218-XXX	131,542	151,246	142,366
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	420,504	509,244	616,680
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	940	3,080	3,080
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	182,141	234,597	206,935
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	486	16,005	16,075
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	368,697	389,282	393,303
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	422,459	444,271	320,914
	Undistributed Expenditures-Central Services	11-000-251-XXX	197,509	220,485	224,270
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	95,068	93,949	196,231
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,312,865	1,700,269	1,661,003
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,092,924	1,285,399	1,300,903
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,474,412	2,705,235	2,870,164
	Total Undistributed Expenditures		11,597,378	14,187,368	13,618,693
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	10
General Fund Current Expenses	Total General Current Expense		17,552,201	20,578,578	19,982,248

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	12,008	68,797	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	62,071	252,974	600,093
	Interest Deposit to Capital Reserve	10-604	0	500	550
	Total Capital Outlay		74,079	322,271	600,643
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	256,268	240,983	237,039
	General Fund Grand Total		17,882,548	21,141,832	20,819,930
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	30,221	20,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	715,700	693,692	863,754
	Support Services	20-218-200-XXX	348,153	378,100	327,553
	Facility Acquisition and Construction Services	20-218-400-XXX	0	6,000	6,000
	Total Preschool Education Aid	20-218-XXX-XXX	1,063,853	1,077,792	1,197,307
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,063,853	1,077,792	1,197,307
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	542,867	582,355	449,841
	Title II	20-XXX-XXX-XXX	25,436	122,161	41,355
	Title III	20-XXX-XXX-XXX	11,336	0	0
	Title IV	20-XXX-XXX-XXX	1,634	15,630	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	215,965	221,395	188,186
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	271,658	179,548	0
	Other	20-XXX-XXX-XXX	11,615	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	71,411	0
	Total Federal Projects	20-XXX-XXX-XXX	1,080,511	1,192,500	687,882
Special Revenue Fund Expenses	Total Special Revenue Funds		2,144,364	2,300,513	1,905,189
All Fund Expenses	Total Expenditures/Appropriations		20,026,912	23,442,345	22,725,119
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	116,575	84,924	92,694
	Total Expenditures Net of Transfers		19,910,337	23,357,421	22,632,425

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	720,090	720,590	547,288	347,838
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	209,850	209,950	10,760	10,770
	Legal Reserve	2,149,622	2,428,893	1,382,862	0
	Tuition Reserve	0	500,000	500,000	0
	Current Expense Emergency Reserve	0	0	0	0
	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	444,440	538,438	489,148	420,123
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,139	\$20,961	\$21,861	\$23,616	\$23,506
Total Classroom Instruction	\$12,811	\$13,517	\$13,950	\$14,789	\$14,943
Classroom-Salaries and Benefits	\$12,185	\$13,256	\$12,995	\$13,909	\$14,383
Classroom-General Supplies and Textbooks	\$594	\$261	\$925	\$862	\$528
Classroom-Purchased Services	\$32	\$0	\$31	\$18	\$32
Total Support Services	\$3,042	\$2,972	\$3,143	\$3,395	\$3,319
Support Services-Salaries and Benefits	\$2,346	\$2,177	\$2,306	\$2,437	\$2,317
Total Administrative Costs	\$2,030	\$2,147	\$2,179	\$2,342	\$2,237
Administration Salaries and Benefits	\$1,709	\$1,761	\$1,760	\$1,858	\$1,655
Total Operations and Maintenance of Plant	\$2,157	\$2,223	\$2,437	\$2,930	\$2,841
Operations and Maintenance-Salaries and Benefits	\$491	\$535	\$659	\$578	\$719
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$99	\$102	\$151	\$160	\$167
Total Equipment Costs	\$22	\$19	\$105	\$123	\$10
Legal Costs	\$64	\$69	\$69	\$74	\$88
Employee Benefits as a percentage of salaries*	29.77%	30.95%	32.89%	32.88%	34.13%

*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 2020-21 revised appropriations and the 2021-22 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 Services

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

Estimated Tax Rates

Municipality	Category	Amount
Ventnor City	(A) General Fund School Levy	17,082,698
	(D) Total School Levy	17,082,698
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,041,541,000
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,107,941,146
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8368
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8368
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8104
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.8104

Employee Contract List for District

Name	Category	Measure
Carmela Somershoe	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,000
	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	07/01/20
	End Date of Contract	06/30/23
	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	\$7,500
	Total Bonuses Amount	\$20,906
	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	\$33,846
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per agreement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of maximum days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days not paid out
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Carmela Somershoe	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
John Spencer	Job Title	Other
	Job Title II	Technology Coordinator
	Base Annual Salary Amount	\$106,699
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	18
	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

Employee Contract List for District

Name	Category	Measure
John Spencer	Total Allowances Amount	\$0
	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	\$20,080
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout until 2028
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per agreement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days not paid out
	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
	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
Terri Nowotny	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$117,031
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Terri Nowotny	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	\$4,590
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$13,790
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,504
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout until 2028
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per agreement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days not paid out
	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
	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

Employee Contract List for District

Name	Category	Measure
Terri Nowotny	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