

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	819.0	802.0	825.0
On Roll Special Ed Full-Time	80.0	93.0	89.0
On Roll Subtotal	899.0	895.0	914.0
In Private School Placements	4.0	4.0	3.0
Sent to Other Districts Regular	22.0	25.0	24.0
Sent to Other Districts Special Ed	20.0	23.0	18.0
Received	26.0	34.0	2.0
In State Facilities		2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,661,111	11,914,429	11,914,429
	Total Tuition	10-1300	89,982	8,927	46,504
	Transportation Fees from Individuals	10-1410	450	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	17,909	4,100	4,100
	Interest Earned on Maintenance Reserve	10-1XXX	5	2	2
	Interest Earned on Capital Reserve Funds	10-1XXX	203	10	10
	Total Revenues from Local Sources			11,769,660	11,927,468
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	69,426	343,882	343,882
	Extraordinary Aid	10-3131	25,719	0	0
	Categorical Special Education Aid	10-3132	515,308	756,476	756,476
	Equalization Aid	10-3176	952,393	1,702,169	1,992,142
	Categorical Security Aid	10-3177	51,965	261,412	261,412
	Under Adequacy Aid	10-3180	77,534	0	0
	PARCC Readiness Aid	10-3181	9,570	0	0
	Per Pupil Growth Aid	10-3182	9,570	0	0
	Professional Learning Community Aid	10-3183	9,030	0	0
	Other State Aids	10-3XXX	17,400	0	0
	Total Revenues from State Sources			1,737,915	3,063,939
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	6,220	21,227	28,023
	Total Revenues from Federal Sources		6,220	21,227	28,023
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	451,904	350,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	40,000	12,000
	Withdrawal from Maintenance Reserve	10-310	0	40,000	20,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	135,240	165,030
	Adjustment for Prior Year Encumbrances		0	773	0
	Actual Revenues (Over)/Under Expenditures			-153,421	0
General Fund Revenues	Total Operating Budget		13,360,374	15,680,551	15,894,010

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	188,730	691,362
	Other Restricted Entitlements	20-32XX	256,737	241,604	241,604
	Total Revenues from State Sources		256,737	430,334	932,966
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	241,640	255,351	189,434
	Title II	20-4451-4455	25,485	43,863	26,820
	Title III	20-4491-4494	9,069	13,974	8,972
	Title IV	20-4471-4474	2,874	20,518	17,440
	I.D.E.A. Part B (Handicapped)	20-4420-4429	294,032	308,202	244,642
	Preschool Development Expansion Grant	20-4527	383,465	341,945	0
	Other	20-4XXX	14,875	9,187	7,392
	Total Revenues from Federal Sources		971,440	993,040	494,700
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	10,000
Special Revenue Fund Revenues	Total Grants and Entitlements		1,228,177	1,423,374	1,437,666
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	582	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	259,380	260,024	262,660
	Interest on Investments	40-1510	10	10	10
	Miscellaneous	40-1XXX	10	10	10
	Total Revenues from Local Sources		259,390	260,034	262,670
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	134,746	134,361	135,620
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	787	592
	Total Local Repayment of Debt		394,718	395,182	398,882
	Actual Revenues (Over)/Under Expenditures		1,595	0	0
Debt Service Fund Revenues	Total Repayment of Debt		396,313	395,182	398,882
All Fund Revenues	Total Revenues/Sources		14,984,864	17,499,107	17,730,558
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	10,000
	Total Revenues/Sources Net of Transfers		14,984,864	17,499,107	17,720,558

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,912,172	4,197,574	4,320,373
	Special Education-Instruction	11-2XX-100-XXX	986,832	1,016,504	1,194,025
	Basic Skills/Remedial-Instruction	11-230-100-XXX	90,862	146,181	31,954
	Bilingual Education-Instruction	11-240-100-XXX	170,098	176,233	183,578
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	28,800	36,800	60,200
	School-Sponsored Athletics-Instruction	11-402-100-XXX	7,680	8,000	13,500
	Before/After School Programs	11-421-XXX-XXX	6,383	51,000	33,680
	Community Services Programs/Operations	11-800-330-XXX	0	350	350
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,225,991	2,527,914	2,212,123
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	59,566	63,228	69,122
	Undistributed Expenditures-Health Services	11-000-213-XXX	99,640	100,559	103,110
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	206,425	276,959	177,433
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	68,639	88,436	147,400
	Undistributed Expenditures-Guidance	11-000-218-XXX	59,887	130,478	128,427
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	274,273	278,006	278,074
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	7,840	136,700	265,654
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	136,929	113,908	122,482
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,366	56,600	52,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	329,903	410,227	379,990
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	344,874	418,164	463,741
	Undistributed Expenditures-Central Services	11-000-251-XXX	241,208	254,995	258,797
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	50,405	73,050	75,196
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	762,000	992,122	982,048
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	612,367	670,483	699,450
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,165,177	2,628,182	2,881,782
	Total Undistributed Expenditures		7,650,490	9,220,011	9,297,079
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2	2
General Fund Current Expenses	Total General Current Expense		12,853,317	14,852,655	15,134,741

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	2,730	72,463	2,800
	Facilities Acquisition and Construction Services	12-000-400-XXX	46,089	65,742	37,742
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		48,819	138,215	40,552
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	19,797	23,315	23,315
	Total Summer School	13-422-X00-XXX	19,797	23,315	23,315
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	19,797	23,315	23,315
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	438,441	666,366	695,402
	General Fund Grand Total		13,360,374	15,680,551	15,894,010
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	96,730	455,394
	Support Services	20-218-200-XXX	0	92,000	245,968
	Total Preschool Education Aid	20-218-XXX-XXX	0	188,730	701,362
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	23,495	22,321	22,321
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	78,663	75,297	75,297
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	65,622	55,494	55,494
	Nonpublic Nursing Services	20-XXX-XXX-XXX	40,551	41,419	41,419
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	16,126	15,048	15,048
	Nonpublic Security Aid	20-XXX-XXX-XXX	32,280	32,025	32,025
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	256,737	430,334	942,966
Special Revenue Fund Expenses for Preschool Expansion Grant	Preschool Expansion Grant Instruction	20-220-100-XXX	234,890	174,146	0
	Preschool Expansion Grant Support Services	20-220-200-XXX	148,575	167,799	0
	Preschool Expansion Grant	20-220-XXX-XXX	383,465	341,945	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	241,640	255,351	189,434
	Title II	20-XXX-XXX-XXX	25,485	43,863	26,820
	Title III	20-XXX-XXX-XXX	9,069	13,974	8,972
	Title IV	20-XXX-XXX-XXX	2,874	20,518	17,440
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	294,032	308,202	244,642
	Other	20-XXX-XXX-XXX	14,875	9,187	7,392
	Total Federal Projects	20-XXX-XXX-XXX	971,440	993,040	494,700

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		1,228,177	1,423,374	1,437,666
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	396,313	395,182	398,882
	Total Debt Service Funds		396,313	395,182	398,882
All Fund Expenses	Total Expenditures/Appropriations		14,984,864	17,499,107	17,730,558
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	10,000
	Total Expenditures Net of Transfers		14,984,864	17,499,107	17,720,558

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	139,250	139,453	199,463	187,473
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	105,004	125,006	185,008	165,010
	Legal Reserve	158,095	205,961	99,016	0
	Tuition Reserve	298,640	300,270	165,030	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	553,799	655,285	564,580	313,596
	Repayment of Debt	2,964	1,369	592	0

Advertised Per Pupil Cost Calculations

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	\$12,199	\$11,548	\$12,269	\$13,803	\$14,709
Total Classroom Instruction	\$8,217	\$7,738	\$8,189	\$8,822	\$9,432
Classroom-Salaries and Benefits	\$8,032	\$7,508	\$7,919	\$8,387	\$9,074
Classroom-General Supplies and Textbooks	\$126	\$174	\$189	\$343	\$279
Classroom-Purchased Services	\$58	\$56	\$81	\$93	\$79
Total Support Services	\$1,388	\$1,338	\$1,357	\$1,881	\$2,170
Support Services-Salaries and Benefits	\$1,231	\$1,175	\$1,204	\$1,439	\$1,834
Total Administrative Costs	\$1,385	\$1,388	\$1,471	\$1,691	\$1,691
Administration Salaries and Benefits	\$1,147	\$1,155	\$1,188	\$1,309	\$1,344
Total Operations and Maintenance of Plant	\$1,148	\$1,021	\$1,186	\$1,330	\$1,298
Operations and Maintenance-Salaries and Benefits	\$657	\$599	\$650	\$664	\$688
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$53	\$55	\$55	\$67	\$108
Total Equipment Costs	\$3	\$3	\$59	\$84	\$3
Legal Costs	\$15	\$21	\$29	\$56	\$40
Employee Benefits as a percentage of salaries*	29.90%	31.08%	34.02%	35.50%	35.16%

*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.

Shared Services

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

Estimated Tax Rates

Municipality	Category	Amount
Absecon City	(A) General Fund School Levy	11,914,429
	(D) Total School Levy	12,177,089
	(B) Estimated Net Taxable Valuation (as of 01/01/19)	707,814,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	749,575,777
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6833
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7204
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5895
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6245

Employee Contract List for District

Name	Category	Measure
Daniel Dooley	Job Title	Superintendent
	Job Title II	N/A
	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	07/01/18
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	\$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	\$10,780
	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 from Employment/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

Employee Contract List for District

Name	Category	Measure
Daniel Dooley	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	
Tina Maruca	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$109,277
	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	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	

Employee Contract List for District

Name	Category	Measure
Tina Maruca	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	\$27,630
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement/Per Diem/Capped at \$15K
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation / 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
	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	