

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	595.0	565.0	592.0
On Roll Special Ed Full-Time	84.0	81.0	72.0
On Roll Subtotal	679.0	646.0	664.0
In Private School Placements	2.0	3.0	0.0
Sent to Contracted Preschool	14.0	15.0	13.0
Sent to Other Districts Regular	184.0	181.0	174.0
Sent to Other Districts Special Ed	47.0	46.0	49.0
Received		3.0	0.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	16,405,694	16,400,478	17,382,698
	Total Tuition	10-1300	46,035	8,610	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	279,702	287,760	222,944
	Rents and Royalties	10-1910	77,878	49,200	48,000
	Unrestricted Miscellaneous Revenues	10-1XXX	148,670	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	100	100	50
	Interest Earned on Capital Reserve Funds	10-1XXX	500	500	500
	Total Revenues from Local Sources		16,958,579	16,746,648	17,654,192
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	417,427	417,427	417,427
	Extraordinary Aid	10-3131	60,861	0	0
	Categorical Special Education Aid	10-3132	701,056	701,056	701,056
	Categorical Security Aid	10-3177	344,749	344,749	344,749
	Adjustment Aid	10-3178	564,526	480,568	340,567
	Other State Aids	10-3XXX	10,150	0	0
	Total Revenues from State Sources		2,098,769	1,943,800	1,803,799
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	36,360	36,035	37,097
	Total Revenues from Federal Sources		36,360	36,035	37,097
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,103,591	1,137,999
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	173,802
	Withdrawal from Maintenance Reserve	10-310	0	0	199,240
	Adjustment for Prior Year Encumbrances		0	112,521	0
	Actual Revenues (Over)/Under Expenditures		-42,772	0	0
General Fund Revenues	Total Operating Budget		19,050,936	19,942,595	21,006,129
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	17,234	17,234	15,263
	Preschool Education Aid	20-3218	723,362	935,571	977,605
	Total Revenues from State Sources		740,596	952,805	992,868

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	504,975	598,692	430,965
	Title II	20-4451-4455	48,577	98,544	48,692
	Title III	20-4491-4494	10,478	11,742	9,178
	Title IV	20-4471-4474	8,200	6,525	5,546
	I.D.E.A. Part B (Handicapped)	20-4420-4429	216,743	215,965	183,569
	Total Revenues from Federal Sources		788,973	931,468	677,950
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	15,951	0	0
	Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	116,575	84,924
Special Revenue Fund Revenues	Total Grants and Entitlements		1,545,520	2,000,848	1,755,742
All Fund Revenues	Total Revenues/Sources		20,596,456	21,943,443	22,761,871
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	15,951	0	0
	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	116,575	84,924
	Total Revenues/Sources Net of Transfers		20,580,505	21,826,868	22,676,947

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,571,045	4,567,239	4,753,187
	Special Education-Instruction	11-2XX-100-XXX	1,309,864	1,333,941	1,243,886
	Basic Skills/Remedial-Instruction	11-230-100-XXX	125,772	255,225	357,776
	Bilingual Education-Instruction	11-240-100-XXX	86,580	111,537	23,564
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	33,812	42,287	42,479
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,738	36,054	35,625
	Summer School	11-422-XXX-XXX	0	1,880	8,037
	Other Alternative Education Program	11-425-XXX-XXX	2,112	3,757	2,112
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,988,618	4,564,728	5,753,003
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	61,957	62,933	71,123
	Undistributed Expenditures-Health Services	11-000-213-XXX	120,257	127,474	134,464
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	181,826	193,828	173,109
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	298,578	333,225	297,102
	Undistributed Expenditures-Guidance	11-000-218-XXX	128,921	126,736	143,810
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	391,183	491,313	516,080
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	86,295	3,080	3,080
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	201,929	218,174	223,539
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,516	16,805	16,005
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	347,714	381,813	369,617
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	429,238	435,748	457,271
	Undistributed Expenditures-Central Services	11-000-251-XXX	194,396	215,533	219,410
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	102,300	94,838	93,949
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,340,460	1,525,776	1,487,163
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,138,476	1,313,047	1,301,474
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,428,139	2,825,419	2,735,235
	Total Undistributed Expenditures		11,441,803	12,930,470	13,995,434
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	50
General Fund Current Expenses	Total General Current Expense		17,589,726	19,282,490	20,462,150

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	14,329	62,911	68,797
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,067,376	261,155	233,699
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		1,081,705	324,566	302,996
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	379,505	335,539	240,983
	General Fund Grand Total		19,050,936	19,942,595	21,006,129
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	487,294	716,437	716,679
	Support Services	20-218-200-XXX	269,253	348,443	361,113
	Facility Acquisition and Construction Services	20-218-400-XXX	0	4,500	0
	Total Preschool Education Aid	20-218-XXX-XXX	756,547	1,069,380	1,077,792
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	756,547	1,069,380	1,077,792
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	504,975	598,692	430,965
	Title II	20-XXX-XXX-XXX	48,577	98,544	48,692
	Title III	20-XXX-XXX-XXX	10,478	11,742	9,178
	Title IV	20-XXX-XXX-XXX	8,200	6,525	5,546
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	216,743	215,965	183,569
	Total Federal Projects	20-XXX-XXX-XXX	788,973	931,468	677,950
Special Revenue Fund Expenses	Total Special Revenue Funds		1,545,520	2,000,848	1,755,742
All Fund Expenses	Total Expenditures/Appropriations		20,596,456	21,943,443	22,761,871
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	15,951	0	0
	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	116,575	84,924
	Total Expenditures Net of Transfers		20,580,505	21,826,868	22,676,947

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	785,644	720,090	720,590	547,288
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	209,750	209,850	209,950	10,760
	Legal Reserve	1,929,207	2,149,622	1,046,031	0
	Tuition Reserve	0	0	0	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	580,694	444,440	488,569	396,601
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,751	\$20,139	\$21,292	\$22,408	\$21,861
Total Classroom Instruction	\$11,655	\$12,811	\$13,606	\$14,271	\$13,950
Classroom-Salaries and Benefits	\$11,247	\$12,185	\$13,124	\$13,760	\$12,995
Classroom-General Supplies and Textbooks	\$385	\$594	\$449	\$476	\$925
Classroom-Purchased Services	\$23	\$32	\$32	\$34	\$31
Total Support Services	\$2,746	\$3,042	\$3,018	\$3,194	\$3,143
Support Services-Salaries and Benefits	\$2,089	\$2,346	\$2,361	\$2,252	\$2,306
Total Administrative Costs	\$2,097	\$2,030	\$2,131	\$2,220	\$2,179
Administration Salaries and Benefits	\$1,682	\$1,709	\$1,721	\$1,774	\$1,760
Total Operations and Maintenance of Plant	\$2,160	\$2,157	\$2,390	\$2,568	\$2,437
Operations and Maintenance-Salaries and Benefits	\$466	\$491	\$646	\$671	\$659
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$94	\$99	\$148	\$155	\$151
Total Equipment Costs	\$343	\$22	\$102	\$106	\$105
Legal Costs	\$92	\$64	\$60	\$63	\$69
Employee Benefits as a percentage of salaries*	29.06%	29.77%	33.27%	33.64%	32.89%

\*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 2019-20 revised appropriations and the 2020-21 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

Line Number	Source	Amount	Explanation
260	Gateway Headstart	48,000	Rental of 2 rooms for Headstart program



Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Provide meals for Margate School District and Headstart	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	16,888,980
	(D) Total School Levy	16,888,980
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,028,525,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,126,782,659
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8326
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8326
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7941
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7941

## Employee Contract List for District

Name	Category	Measure
Eileen Johnson	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$153,953
	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)	\$1,920
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$36,909
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout under contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum days plus carryover if unused
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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

Employee Contract List for District

Name	Category	Measure
Eileen Johnson	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	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$103,591
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$2,250
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,920
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,758
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at 2028
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout annual and carryover unused
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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
	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	\$113,622
	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	07/01/19
	End Date of Contract	06/30/20
	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)	\$17
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,110
	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 payout annual and carryover unused
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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
	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