

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	161.0	154.0	152.0
On Roll Special Ed Full-Time	24.0	29.0	29.0
On Roll Subtotal	185.0	183.0	181.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	21.0	35.0	41.0
Sent to Other Districts Special Ed	5.0	6.0	6.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,354,957	2,354,957	2,487,524
Unrestricted Miscellaneous Revenues	10-1XXX	20,495	10,000	10,000
Interest Earned On Maintenance Reserve	10-1XXX	0	10	10
Interest Earned On Capital Reserve Funds	10-1XXX	35	35	35
Subtotal - Revenues From Local Sources		2,375,487	2,365,002	2,497,569
Revenues from State Sources:				
School Choice Aid	10-3116	273,730	356,084	205,367
Categorical Transportation Aid	10-3121	45,514	0	0
Categorical Special Education Aid	10-3132	167,247	167,247	167,247
Equalization Aid	10-3176	1,604,758	1,604,758	1,531,195
Categorical Security Aid	10-3177	36,675	34,171	34,171
PARCC Readiness Aid	10-3181	2,340	0	0
Per Pupil Growth Aid	10-3182	2,340	0	0
Professional Learning Community Aid	10-3183	1,980	0	0
Other State Aids	10-3XXX	290	0	0
Subtotal - Revenues From State Sources		2,134,874	2,162,260	1,937,980
Budgeted Fund Balance - Operating Budget	10-303	0	429,715	490,124
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	0	0	100,000
Adjustment For Prior Year Encumbrances		0	102,840	0
Actual Revenues (Over)/Under Expenditures		-151,060	0	0
Total Operating Budget		4,359,301	5,059,817	5,025,673
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	39,557	44,074	37,463
Title II	20-4451-4455	6,301	7,068	6,008
Title IV	20-4471-4474	2,317	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	62,269	52,928
Total Revenues From Federal Sources		48,175	123,411	104,899
Total Grants And Entitlements		48,175	123,411	104,899
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	96,266	0
Transfers From Capital Reserve	40-5210	191,054	0	100,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	19,348	19,348	17,154
Total Revenues From Local Sources		19,348	19,348	17,154
Total Local Repayment Of Debt		210,402	115,614	117,154
Total Repayment Of Debt		210,402	115,614	117,154
Total Revenues/Sources		4,617,878	5,298,842	5,247,726
Deduct Transfer-Transfers From Capital Reserve	40-5210	191,054	0	100,000
Total Revenues/Sources Net of Transfers		4,426,824	5,298,842	5,147,726

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,170,213	1,191,619	1,170,696
Special Education - Instruction	11-2XX-100-XXX	121,848	105,341	160,784
Basic Skills/Remedial - Instruction	11-230-100-XXX	61,643	79,927	93,779
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	9,000	9,280
School-Sponsored Athletics - Instruction	11-402-100-XXX	5,199	13,600	10,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	749,682	1,317,450	1,168,991
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	6,005	16,200	21,596
Undist. Expenditures - Health Services	11-000-213-XXX	68,493	70,643	75,751
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	60,000	79,398	86,723
Undist. Expenditures - Guidance	11-000-218-XXX	42,971	46,715	46,335
Undist. Expenditures - Child Study Teams	11-000-219-XXX	103,301	117,926	123,763
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	14,576	17,000	17,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,013	7,000	7,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	89,809	102,271	96,466
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	98,610	95,213	100,253
Undist. Expend. - Central Services	11-000-251-XXX	94,716	70,537	72,340
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	439,244	458,987	456,182
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	263,538	463,961	467,432
Personal Services - Employee Benefits	11-XXX-XXX-2XX	711,528	736,704	694,336
Total Undistributed Expenditures		2,748,486	3,600,005	3,434,168
Interest Earned On Maintenance Reserve	10-606	0	10	10
Total General Current Expense		4,107,389	4,999,502	4,878,917
Capital Expenditures:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	13,383	14,871	14,871
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	191,054	0	100,000
Interest Deposit To Capital Reserve	10-604	0	35	35
Total Capital Outlay		204,437	14,906	114,906
Transfer Of Funds To Charter Schools	10-000-100-56X	47,475	45,409	31,850
General Fund Grand Total		4,359,301	5,059,817	5,025,673
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	39,557	44,074	37,463
Title II	20-XXX-XXX-XXX	6,301	7,068	6,008
Title IV	20-XXX-XXX-XXX	2,317	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	62,269	52,928
Total Federal Projects	20-XXX-XXX-XXX	48,175	123,411	104,899
Total Special Revenue Funds		48,175	123,411	104,899
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	210,402	115,614	117,154
Total Debt Service Funds		210,402	115,614	117,154
Total Expenditures/Appropriations		4,617,878	5,298,842	5,247,726
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	191,054	0	100,000
Total Expenditures Net of Transfers		4,426,824	5,298,842	5,147,726

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	250,706	298,308	540,516	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	606,565	449,593	449,628	349,663
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	85,000	100,010	100,020	100,030
Restricted for General Operating Budget	Legal Reserve	395,330	581,305	199,608	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	\$16,910	\$16,868	\$17,737	\$17,682	\$18,014
Total Classroom Instruction	\$9,876	\$9,896	\$10,291	\$10,154	\$10,406
Classroom-Salaries and Benefits	\$9,174	\$9,335	\$9,539	\$9,644	\$10,094
Classroom-General Supplies and Textbooks	\$584	\$506	\$680	\$438	\$250
Classroom-Purchased Services	\$118	\$55	\$72	\$73	\$62
Total Support Services	\$2,340	\$2,157	\$2,504	\$2,531	\$2,661
Support Services-Salaries and Benefits	\$2,037	\$1,908	\$2,142	\$2,166	\$2,273
Total Administrative Costs	\$2,062	\$1,982	\$1,826	\$1,846	\$1,845
Administration Salaries and Benefits	\$1,463	\$1,628	\$1,377	\$1,392	\$1,421
Total Operations and Maintenance of Plant	\$2,535	\$2,728	\$2,849	\$2,881	\$2,860
Operations and Maintenance-Salaries and Benefits	\$1,146	\$1,237	\$1,322	\$1,337	\$1,321
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$46	\$28	\$153	\$154	\$137
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$62	\$88	\$54	\$55	\$67
Employee Benefits as a percentage of salaries*	31.15%	36.89%	36.70%	36.70%	32.70%

*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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	ACSSSD - OT, PT, etc. services and testing as needed.	0
Transportation Services, including Fuel	Student transportation jointures with GEHR, along with Buena and Weymouth.	0
Transportation Services, including Fuel	Jointures with Cape May Special Services & Atlantic County Special Services for field trips and special transportation needs.	0
Municipal/Public Works	Trash pick up with Estell Manor.	0
Insurance Coverages and Benefits	Atlantic Cape Joint Insurance Fund participation.	0

ID=Estell Manor City

Category	Amount
(A) General Fund School Levy	2,487,524
(D) Total School Levy	2,504,678
(B) Estimated Net Taxable Valuation (as of 10/01/18)	154,115,073
(H) Estimated Equalized Valuation (as of 10/01/18)	169,336,398
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6141
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6252
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4690
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4791

Name=Dianna Abraham

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$105,000
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	10
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	\$5,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$937
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,119
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout of sick pay.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout of vacation pay.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of unused personal days.
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Dianna Abraham

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=Joseph Rodio

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$81,600
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	10
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	\$2,127
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	\$21,277
Contractual Post-Employment Benefit Description of Payout of Sick days	Max. payout of unused sick days.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. payout of unused vacation days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of unused personal days.
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Joseph Rodio

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