

03/06/2008

ATLANTIC - VENTNOR CITY

Advertised Enrollments

ENROLLMENT CATEGORY 15, 2008	October 15, 2006 Actual	October 15, 2007 Actual	October
Estimated			
885 Pupils on Roll Regular Full-Time	869	865	
77 Pupils on Roll - Special Full-Time	80	78	
2 Private School Placements	2	2	
305 Pupils Sent to Other Districts-Reg Prog	321	307	
42 Pupils Sent to Other Dists-Spec Ed Prog	36	50	
1 Pupils in State Facilities	4	1	

ATLANTIC - VENTNOR CITY

Advertised Revenues

Budget Category 2008-09	Account	2006-07 Actual	2007-08 Revised
Anticipated OPERATING BUDGET			

Budgeted Fund Balance - Operating Budget	10-303	
425,667 461,064		
Revenues from Local Sources:		
Local Tax Levy	10-1210	15,597,115
15,193,897 15,755,683		
Transportation Fees from Other LEAs	10-1420-1440	202,611
205,000 190,000		
Unrestricted Miscellaneous Revenues	10-1XXX	104,111
80,000 112,949		
SUBTOTAL		15,903,837
15,478,897 16,058,632		
Revenues from State Sources:		
Transportation Aid	10-3120	364,427
364,427		
Special Education Aid	10-3130	608,896
608,896		
Bilingual Education	10-3140	92,670
92,670		
Stabilization Aid	10-3171	100,000
100,000		
Extraordinary Aid	10-3131	7,724
6,495		
Consolidated Aid	10-3195	160,233
160,233		
Additional Formula Aid	10-3196	51,228
119,527		
Other State Aids	10-3XXX	122,147
118,319		
Categorical Special Education Aid	10-3132	
602,234		
Categorical Security Aid	10-3177	
293,133		
Adjustment Aid	10-3178	
1,408,099		
Categorical Transportation Aid	10-3121	
253,002		

	SUBTOTAL		1,507,325
1,564,072	2,562,963		
	Revenues from Federal Sources:		
	Medicaid Reimbursement	10-4200	6,327
	SUBTOTAL		6,327
	Adjustment for Prior Year Encumbrances		
58,801			
	Actual Revenues (Over)/Under Expenditures		-341,716
	TOTAL OPERATING BUDGET		17,075,773
17,527,437	19,082,659		
	GRANTS AND ENTITLEMENTS		
	Revenues from State Sources:		
	Early Childhood Program Aid - Pr Year Carryover	20-3211	
3,980			
	Demonstrably Effect Prog Aid - Pr Year Carryover	20-3212	
10			
	Early Childhood Program Aid	20-3211	553,471
547,386			
	Demonstrably Effective Program Aid	20-3212	351,801
351,801			
	Preschool Education Aid	20-3218	441
199,051			
	Other Restricted Entitlements	20-32XX	87,075
329,053	40,800		
	TOTAL REVENUES FROM STATE SOURCES		992,788
1,232,230	239,851		
	Revenues from Federal Sources:		
	Title I	20-4411-4416	439,488
482,655	303,804		
	I.D.E.A. Part B (Handicapped)	20-4420-4429	307,288
310,368	254,887		
	Other	20-4XXX	674,368
669,586	78,100		
	TOTAL REVENUES FROM FEDERAL SOURCES		1,421,144
1,462,609	636,791		

TOTAL GRANTS AND ENTITLEMENTS		2,413,932
2,694,839	876,642	
TOTAL REVENUES/SOURCES		19,489,705
20,222,276	19,959,301	

ATLANTIC - VENTNOR CITY

Advertised Appropriations

2008-09	Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.
Appropriations				
GENERAL CURRENT EXPENSE				
Instruction:				
	Regular Programs	11-1XX-100-XXX	3,622,645	
3,630,438	4,326,275			
	Special Education	11-2XX-100-XXX	807,615	
895,800	868,400			
	Basic Skills/Remedial	11-230-100-XXX	98,075	
153,650	163,200			
	Bilingual Education	11-240-100-XXX	365,982	
408,900	455,050			
	School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	19,276	
29,800	47,200			
	School Sponsored Athletics	11-402-100-XXX	24,877	
45,400	43,300			
Support Services:				
	Tuition	11-000-100-XXX	6,007,506	
5,599,631	5,694,818			
	Attendance and Social Work Services	11-000-211-XXX	54,188	
35,550	54,550			
	Health Services	11-000-213-XXX	130,243	
145,874	162,900			
	Students - Related & Extraordinary	11-000-216,217	194,509	
275,700	345,700			
	Guidance	11-000-218-XXX	116,868	
122,900	184,600			

Child Study Teams	11-000-219-XXX	190,093
208,900 208,900		
Improvement of Instructional Services	11-000-221-XXX	65,344
72,669 95,100		
Educational Media Services - School Library	11-000-222-XXX	125,438
144,835 174,300		
General Administration	11-000-230-XXX	283,862
345,575 323,000		
School Administration	11-000-240-XXX	447,362
511,124 468,200		
Central Svcs & Admin Info Technology	11-000-25X-XXX	236,392
284,202 325,550		
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,114,646
1,188,292 1,237,900		
Student Transportation Services	11-000-270-XXX	830,155
939,848 951,261		
Deposit to Current Expense Emergency Reserve	10-607	
126,255		
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,155,389
2,226,021 2,651,200		
Total Support Services Expenditures		11,951,995
12,101,121 12,877,979		
TOTAL GENERAL CURRENT EXPENSE		16,890,465
17,265,109 18,907,659		
CAPITAL EXPENDITURES		
Equipment	12-XXX-XXX-73X	28,537
48,931		
Facilities Acquisition and Construction Services	12-000-4XX-XXX	14,257
66,268		
TOTAL CAPITAL EXPENDITURES		42,794
115,199		
Transfer of Funds to Charter Schools	10-000-100-56X	142,514
147,129 175,000		
OPERATING BUDGET GRAND TOTAL		17,075,773
17,527,437 19,082,659		

SPECIAL GRANTS AND ENTITLEMENTS

Instruction	20-211-100-XXX	456,471
453,866 174,100		
Early Childhood Program Aid:		
Support Services	20-211-200-XXX	97,000
97,500 24,951		
TOTAL EARLY CHILDHOOD PROGRAM AID		553,471
551,366 199,051		
Demonstrably Effective Program Aid:		
Instruction	20-212-100-XXX	271,801
271,811		
Support Services	20-212-200-XXX	80,000
80,000		
TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID		351,801
351,811		
Distance Learning Network Aid:		
Support Services	20-213-200-XXX	441
TOTAL DISTANCE LEARNING NETWORK AID		441
Other State Projects:		
Instruction	20-217-100-XXX	
206,440		
Support Services	20-217-200-XXX	
42,060		
TOTAL TARA USED TO SUPPORT PROGRAMS		
248,500		
Nonpublic Textbooks	20-XXX-XXX-XXX	9,097
8,942		
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	42,914
46,139 39,219		
Nonpublic Handicapped Services	20-XXX-XXX-XXX	6,465
2,620 1,581		
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,103
12,352		
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,520
6,400		
Other Special Projects	20-XXX-XXX-XXX	9,976
4,100		
Total State Projects		992,788
1,232,230 239,851		

Federal Projects:			
Title I		20-XXX-XXX-XXX	439,488
482,655	303,804		
I.D.E.A. Part B (Handicapped)		20-XXX-XXX-XXX	307,288
310,368	254,887		
Other Special Projects		20-XXX-XXX-XXX	674,368
669,586	78,100		
Total Federal Projects			1,421,144
1,462,609	636,791		
TOTAL GRANTS AND ENTITLEMENTS			2,413,932
2,694,839	876,642		
Total Expenditures			19,489,705
20,222,276	19,959,301		

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:

Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933

TOTAL EXPENDITURES NET OF TRANSFERS			19,489,705
20,222,276	19,959,301		

ATLANTIC - VENTNOR CITY

Advertised Recapitulation of Balance

Estimated	Estimated	Audited	Audited
Balance	Balance	Balance	Balance
Budget Category	Budget Category	6/30/2006	6/30/2007
6/30/2008	6/30/2009		
Unreserved:			
General Operating Budget		422,574	345,343
395,343	349,373		
Repayment of Debt		0	0
0	0		

Reserved for Specific Purposes:			
General Operating Budget:			
	Capital Reserve	0	0
0	0		
	Adult Education Programs	0	0
0	0		
	Maintenance Reserve	0	0
0	0		
	Legal Reserve	475,963	840,761
415,094	0		
	Tuition Reserve	0	0
0	0		
	Current Expense Emergency Reserve	0	0
0	126,255		
	Reserved for Repayment of Debt	0	0
0	0		

ATLANTIC - VENTNOR CITY

Advertised Per Pupil Cost Calculations

2008 - 2009				
	2005-06	2006-07	2007-08	2007-08
2008-2009				
Proposed	Actual	Actual	Original	Revised
Budget			Budget	Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)
(5)				
Total Comparative Per Pupil Cost	10400	11201	12286	
12595 12822				

Total Classroom Instruction		6841	7343	7900
8082	8182			
Classroom-Salaries and Benefits		6650	7109	7529
7497	7863			
Classroom-General Supplies and Textbooks		165	189	286
462	187			
Classroom-Purchased Services and Other		27	45	85
122	132			
Total Support Services		1209	1282	1493
1542	1614			
Support Services-Salaries and Benefits		1052	1148	1341
1342	1362			
Total Administrative Costs		1126	1219	1363
1481	1459			
Administration-Salaries and Benefits		911	997	1107
1197	1198			
Total Operations and Maintenance of Plant		1045	1184	1273
1269	1299			
Operations & Maintenance of Plant-Salary & Ben.		31	36	42
41	47			
Total Food Services Costs				
0	0			
Total Extracurricular Costs		66	55	93
92	112			
Total Equipment Costs		16	30	41
52	0			
Employee Benefits as a % of Salaries		25.2	29.3	32.2
29.3	33.2			

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations

are contained in the 2008 Comparative Spending Guide and can be found on the Department of Education's Internet address:

<http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public

libraries. The same calculations were performed using the 2007-08 revised appropriations and 2008-09 budgeted appropriations

presented in this advertised budget. Total 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.

ATLANTIC - VENTNOR CITY

Shared Services -- Description of Shared Services

- Supply transportation through jointures to 2 other districts
- City supplies sewer, trash and water
- City repairs buses
- ACES cooperative for gas and electric
- ACT cooperative for phone service
- Purchasing cooperative for school supplies
- Insurance purchased through joint insurance fund

ATLANTIC - VENTNOR CITY

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS		
General Fund School Levy		15,474,791 (A)
Estimated Net Taxable Valuation (as of 01/01/2008)		2,674,232,800 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100		0.5787 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	15,474,791 (D)
Estimated Net Taxable Valuation (as of 01/01/2008)	2,674,232,800 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	0.5787 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	15,474,791 (G)
Estimated Equalized Valuation (as of 10/01/2007)	2,894,359,113 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	0.5347 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	15,474,791 (J)
Estimated Equalized Valuation (as of 10/01/2007)	2,894,359,113 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	0.5347 (L)