

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	274.0	285.0	269.0
On Roll Special Ed Full-Time	54.0	47.0	44.0
On Roll Subtotal	328.0	332.0	313.0
In Private School Placements	2.0	1.0	2.0
Sent to Other Districts Regular	29.0	25.0	29.0
Sent to Other Districts Special Ed	5.0	4.0	8.0
Received	34.0	35.0	34.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	10,845,605	11,516,634	12,094,984
	Total Tax Levy	10-121x	10,845,605	11,516,634	12,094,984
	Total Tuition	10-1300	880,611	689,739	503,790
	Unrestricted Miscellaneous Revenues	10-1XXX	110,127	22,000	22,067
	Total Revenues from Local Sources		11,836,343	12,228,373	12,620,841
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	136,684	114,627	107,619
	Extraordinary Aid	10-3131	127,379	30,000	30,000
	Categorical Special Education Aid	10-3132	304,414	357,950	344,120
	Categorical Security Aid	10-3177	43,782	41,396	46,814
	Other State Aids	10-3XXX	26,566	0	0
	Total Revenues from State Sources		638,825	543,973	528,553
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,031,633	2,011,835
	Adjustment for Prior Year Encumbrances		0	142,830	0
	Actual Revenues (Over)/Under Expenditures		-280,530	0	0
General Fund Revenues	Total Operating Budget		12,194,638	14,946,809	15,161,229
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	29,642	0	0
	Scholarship Fund Revenue	20-1770	53	0	0
	Other Revenue from Local Sources	20-1XXX	0	4,257	4,257
	Total Revenues from Local Sources	20-1XXX	29,695	4,257	4,257
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,130	48,733	38,986
	Title II	20-4451-4455	9,330	9,812	7,850
	Title IV	20-4471-4474	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	137,153	139,285	111,428
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	18,840	0	0
	Total Revenues from Federal Sources		207,453	207,830	166,264
Special Revenue Fund Revenues	Total Grants and Entitlements		240,961	212,087	170,521
All Fund Revenues	Total Revenues/Sources		12,435,599	15,158,896	15,331,750
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,435,599	15,158,896	15,331,750

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,204,737	3,722,220	3,393,242
	Special Education-Instruction	11-2XX-100-XXX	1,484,197	1,595,999	1,664,357
	Basic Skills/Remedial-Instruction	11-230-100-XXX	184,370	194,115	115,415
	Bilingual Education-Instruction	11-240-100-XXX	21,380	24,204	24,302
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	80,003	134,020	94,677
	School-Sponsored Athletics-Instruction	11-402-100-XXX	24,060	31,350	33,550
	Summer School	11-422-XXX-XXX	21,452	44,800	29,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	761,649	973,600	1,718,953
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	26,137	27,026	28,491
	Undistributed Expenditures-Health Services	11-000-213-XXX	172,819	185,487	201,694
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	108,737	135,740	146,240
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	122,054	177,500	232,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	432,545	469,293	466,030
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	115,681	140,754	143,071
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	381,471	501,820	407,928
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	390	6,850	9,150
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	357,161	333,309	241,631
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	196,210	200,845	185,012
	Undistributed Expenditures-Central Services	11-000-251-XXX	202,728	256,590	233,446
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	569	11,394	5,540
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,238,988	1,871,887	1,650,845
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	411,421	679,112	657,824
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,238,368	2,751,545	3,333,391
	Undistributed Expenditures-Food Services	11-000-310-930	36,000	40,000	30,000
	Total Undistributed Expenditures		6,802,928	8,762,752	9,691,846
General Fund Current Expenses	Total General Current Expense		11,823,127	14,509,460	15,046,989

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	15,449	131,980	51,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	356,062	305,369	63,240
	Total Capital Outlay		371,511	437,349	114,240
General Fund Expenses and Transfers	General Fund Grand Total		12,194,638	14,946,809	15,161,229
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	4,257	4,257
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,130	48,733	38,986
	Title II	20-XXX-XXX-XXX	9,330	9,812	7,850
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	137,153	139,285	111,428
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	18,840	0	0
	Total Federal Projects	20-XXX-XXX-XXX	207,453	207,830	166,264
Special Revenue Fund Expenses	Total Special Revenue Funds		240,961	212,087	170,521
All Fund Expenses	Total Expenditures/Appropriations		12,435,599	15,158,896	15,331,750
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,435,599	15,158,896	15,331,750

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	322,392	354,939	554,939	295,280
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	3,629,509	3,783,809	1,752,176	0
	Unemployment Fund	141,788	141,457	141,457	141,457
	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 Special Revenue Fund	Student Activity Fund	17,794	16,028	16,028	16,028
	Scholarship Fund	7,080	5,033	5,033	5,033
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$33,087	\$32,315	\$38,160	\$38,567	\$40,432
Total Classroom Instruction	\$20,670	\$19,876	\$22,232	\$22,539	\$24,070
Classroom-Salaries and Benefits	\$19,793	\$19,496	\$21,280	\$21,592	\$23,544
Classroom-General Supplies and Textbooks	\$856	\$360	\$838	\$840	\$452
Classroom-Purchased Services	\$20	\$20	\$114	\$107	\$74
Total Support Services	\$4,963	\$5,198	\$6,075	\$6,153	\$6,867
Support Services-Salaries and Benefits	\$3,916	\$4,156	\$4,490	\$4,525	\$5,248
Total Administrative Costs	\$2,352	\$2,281	\$2,495	\$2,790	\$2,726
Administration Salaries and Benefits	\$1,898	\$1,823	\$1,771	\$2,006	\$2,069
Total Operations and Maintenance of Plant	\$4,594	\$4,376	\$6,512	\$6,234	\$5,979
Operations and Maintenance-Salaries and Benefits	\$2,368	\$2,306	\$2,463	\$2,245	\$2,250
Board Contribution to Food Services	\$101	\$111	\$119	\$120	\$96
Total Extracurricular Costs	\$346	\$401	\$630	\$635	\$559
Total Equipment Costs	\$646	\$48	\$367	\$398	\$163
Legal Costs	\$86	\$62	\$90	\$105	\$96
Employee Benefits as a percentage of salaries*	29.30%	32.05%	36.24%	36.10%	45.57%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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)
Custodial and Maintenance Services	GROUND'S AND ATHLETIC FIELD MAINTENANCE THROUGH THE CITY OF MARGATE.	0
	THE CITY OF MARGATE UTILIZES MARGATE SCHOOLS FACILITIES FOR RECREATIONAL SPORTS, EVENTS, AND ACTIVITIES AT NO COST.	0
Food Services	SCHOOL LUNCH PROGRAM IN COLLABORATION WITH VENTNOR SCHOOL DISTRICT.	0
Insurance Coverages and Benefits	ACCASBO JOINT INSURANCE FUND FOR GENERAL LIABILITY INSURANCE, AUTOMOBILE, ERRORS & OMISSIONS, & WORKERS' COMPENSATION.	0
Municipal/Public Works	SNOW REMOVAL OF DISTRICT PARKING LOTS THROUGH THE CITY OF MARGATE.	0
	WATER THROUGH THE CITY OF MARGATE.	0
	TRASH REMOVAL THROUGH THE CITY OF MARGATE.	0
Professional Staff Development	SRI/ETTC FOR STAFF PROFESSIONAL DEVELOPMENT.	0
Purchasing	FEDERAL ERATE PROGRAM FOR DISCOUNTED INTERNET SERVICE.	0
	FEDERAL ERATE PROGRAM FOR DISCOUNTED TECHNOLOGY HARDWARE IN A FIVE-YEAR CYCLE.	0
	ALLIANCE FOR COMPETITIVE ENERGY SERVICES (ACES) FOR GAS HEAT.	0
	ALLIANCE FOR COMPETITIVE ENERGY SERVICES (ACES) FOR ELECTRICITY.	0
Recycling	RECYCLING THROUGH THE CITY OF MARGATE.	0
Special Education Services	CONTRACT AGREEMENTS FOR ITINERANT SERVICES (O/T, P/T, NURSING) WITH ACSSSD AND CMCSSSD.	0
Transportation Services, including Fuel	TRANSPORTATION JOINTURE WITH VENTNOR SCHOOL DISTRICT.	0
	TRANSPORTATION JOINTURE WITH MAINLAND SCHOOL DISTRICT.	0
	PURCHASE OF DIESEL FUEL AND GASOLINE THROUGH THE CITY OF MARGATE.	0
	CONTRACT AGREEMENT WITH ACSSSD FOR VEHICLE MAINTENANCE, REPAIRS, AND JOINT ROUTES.	0

Estimated Tax Rates

Municipality	Category	Amount
Margate City City	(A) General Fund School Levy	11,805,809
	(D) Total School Levy	11,805,809
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	4,110,031,700
	(H) Estimated Equalized Valuation (as of 10/01/25)	8,778,367,578
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.2872
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.2872
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.1345
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.1345

Employee Contract List for District

Name	Category	Measure
MATTHEW BURTON	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	FACILITIES DIRECTOR
	Base Annual Salary Amount	\$93,243
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	240
	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	\$500
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NO PAYOUT AVAILABLE
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO PAYOUT AVAILABLE
	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
MATTHEW BURTON	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
MELINA SKWAREK	Job Title	Business Administrator
	Job Title II	BUSINESS ADMINISTRATOR
	Base Annual Salary Amount	\$126,880
	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	07/01/25
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
MELINA SKWAREK	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	\$34,520
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAXIMUM PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO PAYOUT AVAILABLE
	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
MICHAEL MORRIS	Job Title	Information Technology
	Job Title II	TECHNOLOGY COORDINATOR
	Base Annual Salary Amount	\$86,640
	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
MICHAEL MORRIS	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	240
	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	\$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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NO PAYOUT AVAILABLE
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO PAYOUT AVAILABLE
	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
MICHAEL MORRIS	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
RYAN GASKILL	Job Title	Superintendent
	Job Title II	SUPERINTENDENT
	Base Annual Salary Amount	\$154,500
	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	07/01/24
	End Date of Contract	06/30/27
	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	\$5,500
	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	\$38,769
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PAYOUT

Employee Contract List for District

Name	Category	Measure
RYAN GASKILL	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAXIMUM PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO PAYOUT AVAILABLE
	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