

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	424.0	416.0	420.0
Pupils On Roll - Special Full-Time	51.0	41.0	39.0
Subtotal - Pupils On Roll	475.0	457.0	459.0
Private School Placements	2.0	2.0	2.0
Pupils Sent to Other Districts-Reg Prog	113.0	98.0	113.0
Pupils Sent to Other Dists-Spec Ed Prog	14.0	12.0	11.0
Pupils Received	56.0	49.0	43.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,536,409	10,511,408	10,511,408
Total Tuition	10-1300	790,963	829,096	894,486
Transportation Fees From Individuals	10-1410	20,575	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	117,466	41,000	40,700
Subtotal - Revenues From Local Sources		11,465,413	11,381,504	11,446,594
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	134,166	134,194	134,194
Extraordinary Aid	10-3131	52,060	50,695	50,450
Categorical Special Education Aid	10-3132	309,923	312,910	312,910
Categorical Security Aid	10-3177	43,427	43,753	43,753
Adjustment Aid	10-3178	45,463	45,463	45,463
Other State Aids	10-3XXX	9,918	0	10,060
Subtotal - Revenues From State Sources		594,957	587,015	596,830
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	854,354	852,132
Adjustment For Prior Year Encumbrances		0	112,585	0
Actual Revenues (Over)/Under Expenditures		368,304	0	0
Total Operating Budget		12,428,674	12,935,458	12,895,556
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	22,283	0	0
Total Revenues From Local Sources	20-1XXX	22,283	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	28,016	31,419	21,993
Title II	20-4451-4455	21,160	19,709	13,796
I.D.E.A. Part B (Handicapped)	20-4420-4429	145,824	163,259	114,281

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Revenues From Federal Sources		195,000	214,387	150,070
Total Grants And Entitlements		217,283	214,387	150,070
Total Revenues/Sources		12,645,957	13,149,845	13,045,626
Total Revenues/Sources Net of Transfers		12,645,957	13,149,845	13,045,626

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,462,240	3,528,119	3,692,846
Special Education - Instruction	11-2XX-100-XXX	689,544	661,513	705,578
Basic Skills/Remedial - Instruction	11-230-100-XXX	77,346	85,337	94,066
Bilingual Education - Instruction	11-240-100-XXX	45,601	43,571	44,869
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	31,380	28,890	45,734
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,158	22,650	23,650
Summer School	11-422-XXX-XXX	5,183	11,900	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,398,474	2,515,574	2,417,726
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	43,677	43,271	44,569
Undist. Expenditures - Health Services	11-000-213-XXX	177,900	179,677	185,629
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	179,432	104,560	77,796
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	248,818	272,799	360,741
Undist. Expenditures - Child Study Teams	11-000-219-XXX	292,264	349,636	322,819
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	113,784	90,541	93,227
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	283,056	267,736	295,388
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	313,118	447,072	311,451
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	172,345	175,359	183,051
Undist. Expend. - Central Services	11-000-251-XXX	185,759	193,020	194,354
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	16,326	16,980	17,659
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,081,835	1,285,622	1,287,980
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	415,571	454,304	395,262
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,620,357	1,893,865	1,818,077
Undistributed Expenditures-Food Services	11-000-310-930	53,870	58,973	59,048
Total Undistributed Expenditures		7,596,586	8,348,989	8,064,777
Total General Current Expense		11,931,038	12,730,969	12,671,520

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	282,118	65,805	72,290
Facilities Acquisition And Const. Serv.	12-000-400-XXX	153,204	108,361	126,240
Total Capital Outlay		435,322	174,166	198,530
Transfer Of Funds To Charter Schools	10-000-100-56X	62,314	30,323	25,506
General Fund Grand Total		12,428,674	12,935,458	12,895,556
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	22,283	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	28,016	31,419	21,993
Title II	20-XXX-XXX-XXX	21,160	19,709	13,796
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	145,824	163,259	114,281
Total Federal Projects	20-XXX-XXX-XXX	195,000	214,387	150,070
Total Special Revenue Funds		217,283	214,387	150,070
Total Expenditures/Appropriations		12,645,957	13,149,845	13,045,626
Total Expenditures Net of Transfers		12,645,957	13,149,845	13,045,626

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	300,000	400,000	415,000	250,000
--Repayment of Debt	0	0	0	0
Restricted 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	1,792,708	1,391,486	687,132	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,170	\$19,257	\$20,497	\$21,132	\$21,525
Total Classroom Instruction	\$10,156	\$11,253	\$11,774	\$12,185	\$12,500
Classroom-Salaries and Benefits	\$9,707	\$10,603	\$10,907	\$11,274	\$11,392
Classroom-General Supplies and Textbooks	\$416	\$622	\$826	\$880	\$1,079
Classroom-Purchased Services	\$33	\$29	\$42	\$32	\$29
Total Support Services	\$3,172	\$3,442	\$3,631	\$3,585	\$3,672
Support Services-Salaries and Benefits	\$2,692	\$2,940	\$3,085	\$3,004	\$2,895
Total Administrative Costs	\$1,741	\$1,738	\$1,841	\$1,913	\$1,887
Administration Salaries and Benefits	\$1,306	\$1,368	\$1,467	\$1,515	\$1,514
Total Operations and Maintenance of Plant	\$2,828	\$2,543	\$2,954	\$3,144	\$3,124
Operations and Maintenance-Salaries and Benefits	\$1,161	\$1,234	\$1,321	\$1,360	\$1,371
Board Contribution to Food Services	\$113	\$114	\$126	\$129	\$129
Total Extracurricular Costs	\$139	\$138	\$135	\$140	\$178
Total Equipment Costs	\$101	\$596	\$77	\$144	\$158
Legal Costs	\$194	\$152	\$107	\$118	\$98
Employee Benefits as a percentage of salaries*	28.56%	26.38%	30.90%	31.31%	29.47%

*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 (formerly the Comparative Spending Guide) 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 2013-14 revised appropriations and the 2014-15 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)
Custodial and Maintenance Services	Lawn and athletic field maintenance through the City of Margate	0
Food Services	School lunch program with Ventnor School District	0
Recycling	Recycle through the City of Margate	0
Transportation Services, including Fuel	Transportation jointures with Ventnor School District	0
Transportation Services, including Fuel	Purchase of diesel fuel and gasoline through the City of Margate	0
Transportation Services, including Fuel	Transportation jointures with Mainland Regional School District	0
Transportation Services, including Fuel	Transportation jointures with Atlantic County Special Services	0
Purchasing	Xtel communications consortium participation for telephone	0
Purchasing	Federal E-rate program for discounted internet service	0
Purchasing	Alliance for Competitive Energy Services (ACES) for gas heat	0
Purchasing	Alliance for Competitive Energy Services (ACES) for electric	0
Purchasing	Federal E-rate program for discounted telephone service	0
Municipal/Public Works	Snow removal of district parking and lots through the City of Margate	0
Municipal/Public Works	Water through the City of Margate	0
Municipal/Public Works	Trash through the City of Margate	0
Insurance Coverages and Benefits	School Alliance Insurance fund for other than health insurance	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,498,908
(B) Estimated Net Taxable Valuation (as of 10/01/13)	3,500,555,050
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.2999
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,498,908
(E) Estimated Net Taxable Valuation (as of 10/01/13)	3,500,555,050
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.2999

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,498,908
(H) Estimated Equalized Valuation (as of 10/01/13)	3,847,096,543
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2729
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,498,908
(K) Estimated Equalized Valuation (as of 10/01/13)	3,847,096,543
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.2729

NAME=Kurtis Woodrow

CATEGORY	MEASURE
Job Title	Other
Job Title II	Director of Facilities
Base Annual Salary Amount	\$78,221
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	10
Description of Other Contracted Non-Working Days	Family Illness Days
Total Allowances Amount	\$275
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,000
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	\$24,026
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day up to \$15000 (\$5000 less than teachers' contract)
Contractual Post-Employment Benefit Description of Payout of Vacation days	limited to 30 accrued vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Kurtis Woodrow

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Susan Palaia

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$95,415
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
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	10

NAME=Susan Palaia

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Family Illness Days
Total Allowances Amount	\$1,104
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	\$29,391
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day up to \$15000 (\$5000 less than teachers' contract)
Contractual Post-Employment Benefit Description of Payout of Vacation days	limited to 40 accrued vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Theresa DeFranco

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0

NAME=Theresa DeFranco

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	14
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	
Total Allowances Amount	\$2,236
Total Bonuses Amount	\$2,700
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	\$30,577
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of salary per day up to \$15000 (\$5000 less than teachers' contract)
Contractual Post-Employment Benefit Description of Payout of Vacation days	limited to 30 accrued vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

NAME=Theresa DeFranco

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	