

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	416.0	399.0	408.0
Pupils On Roll Special Ed Full-Time	41.0	35.0	38.0
Pupils On Roll SUBTOTAL	457.0	434.0	446.0
Pupils in Private School Placements	2.0	2.0	0.0
Pupils Sent to Other Districts Regular	98.0	90.0	88.0
Pupils Sent to Other Districts Special Ed	12.0	13.0	9.0
Pupils Received	49.0	40.0	34.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,511,408	10,511,408	10,511,408
Total Tuition	10-1300	817,996	894,486	844,806
Unrestricted Miscellaneous Revenues	10-1XXX	89,435	40,700	40,600
Subtotal - Revenues From Local Sources		11,418,839	11,446,594	11,396,814
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	134,194	134,194	134,194
Extraordinary Aid	10-3131	82,838	50,450	51,600
Categorical Special Education Aid	10-3132	312,910	312,910	312,910
Categorical Security Aid	10-3177	43,753	43,753	43,753
Adjustment Aid	10-3178	45,463	45,463	45,463
Other State Aids	10-3XXX	22,747	10,060	10,060
Subtotal - Revenues From State Sources		641,905	596,830	597,980
Budgeted Fund Balance - Operating Budget	10-303	0	852,132	941,365
Adjustment For Prior Year Encumbrances		0	37,786	0
Actual Revenues (Over)/Under Expenditures		117,765	0	0
Total Operating Budget		12,178,509	12,933,342	12,936,159
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	22,272	0	0
Total Revenues From Local Sources	20-1XXX	22,272	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	36,866	31,006	29,513
Title II	20-4451-4455	19,887	19,731	18,734
I.D.E.A. Part B (Handicapped)	20-4420-4429	197,687	114,314	108,599
Total Revenues From Federal Sources		254,440	165,051	156,846

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Grants And Entitlements		276,712	165,051	156,846
Total Revenues/Sources		12,455,221	13,098,393	13,093,005
Total Revenues/Sources Net of Transfers		12,455,221	13,098,393	13,093,005

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,481,028	3,683,987	3,618,252
Special Education - Instruction	11-2XX-100-XXX	654,142	747,978	804,401
Basic Skills/Remedial - Instruction	11-230-100-XXX	85,968	169,938	276,000
Bilingual Education - Instruction	11-240-100-XXX	43,270	44,869	44,883
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	35,881	45,852	57,465
School-Sponsored Athletics - Instruction	11-402-100-XXX	22,235	23,650	30,244
Summer School	11-422-XXX-XXX	10,707	0	3,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,343,182	2,286,401	2,000,373
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	43,270	44,189	44,883
Undist. Expenditures - Health Services	11-000-213-XXX	179,520	193,799	197,360
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	63,882	79,136	74,485
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	280,499	308,264	280,728
Undist. Expenditures - Child Study Teams	11-000-219-XXX	313,821	329,406	349,477
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	95,328	106,803	122,718
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	261,738	296,205	324,369
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	387,425	310,841	296,375
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	177,121	156,877	168,453
Undist. Expend. - Central Services	11-000-251-XXX	190,853	194,925	200,660
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	16,980	17,660	18,367
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,200,092	1,318,891	1,282,094
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	361,710	395,262	381,917
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,678,741	1,841,077	2,115,509
Undistributed Expenditures-Food Services	11-000-310-930	57,131	59,048	51,285
Total Undistributed Expenditures		7,651,293	7,938,784	7,909,053
Total General Current Expense		11,984,524	12,655,058	12,743,298

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	65,805	75,637	29,731
Facilities Acquisition And Const. Serv.	12-000-400-XXX	90,265	126,240	63,240
Total Capital Outlay		156,070	201,877	92,971
Transfer Of Funds To Charter Schools	10-000-100-56X	37,915	76,407	99,890
General Fund Grand Total		12,178,509	12,933,342	12,936,159
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	22,272	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	36,866	31,006	29,513
Title II	20-XXX-XXX-XXX	19,887	19,731	18,734
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	197,687	114,314	108,599
Total Federal Projects	20-XXX-XXX-XXX	254,440	165,051	156,846
Total Special Revenue Funds		276,712	165,051	156,846
Total Expenditures/Appropriations		12,455,221	13,098,393	13,093,005
Total Expenditures Net of Transfers		12,455,221	13,098,393	13,093,005

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	400,000	415,000	544,977	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	1,391,486	1,333,520	646,388	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	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,257	\$20,182	\$21,525	\$23,194	\$23,494
Total Classroom Instruction	\$11,253	\$11,780	\$12,500	\$13,652	\$13,945
Classroom-Salaries and Benefits	\$10,603	\$10,940	\$11,392	\$12,462	\$12,880
Classroom-General Supplies and Textbooks	\$622	\$813	\$1,079	\$1,159	\$1,062
Classroom-Purchased Services	\$29	\$27	\$29	\$31	\$2
Total Support Services	\$3,442	\$3,315	\$3,672	\$3,845	\$3,939
Support Services-Salaries and Benefits	\$2,940	\$2,732	\$2,895	\$3,011	\$3,148
Total Administrative Costs	\$1,738	\$1,854	\$1,887	\$1,933	\$1,931
Administration Salaries and Benefits	\$1,368	\$1,479	\$1,514	\$1,535	\$1,540
Total Operations and Maintenance of Plant	\$2,543	\$2,923	\$3,124	\$3,401	\$3,290
Operations and Maintenance-Salaries and Benefits	\$1,234	\$1,325	\$1,371	\$1,462	\$1,549
Board Contribution to Food Services	\$114	\$125	\$129	\$137	\$116
Total Extracurricular Costs	\$138	\$152	\$178	\$190	\$243
Total Equipment Costs	\$596	\$144	\$158	\$176	\$67
Legal Costs	\$152	\$129	\$98	\$105	\$102
Employee Benefits as a percentage of salaries*	26.38%	28.20%	29.47%	29.59%	32.81%

*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 2014-15 revised appropriations and the 2015-16 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
Others	Federal E-rate program for discounted internet service	0
Others	Alliance for Competitive Energy Services (ACES) for gas heat	0
Others	School lunch program with Ventnor School District	0
Others	Purchase of diesel fuel and gasoline through the City of Margate	0
Others	Xtel communications consortium participation for telephone	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
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
Purchasing	Alliance for Competitive Energy Services (ACES) for electric	0
Purchasing	Federal E-rate program for discounted telephone service	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
Municipal/Public Works	Snow removal of district parking and lots through the City of Margate	0
Insurance Coverages and Benefits	School Alliance Insurance fund for other than health insurance	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,511,408
(B) Estimated Net Taxable Valuation (as of 10/01/14)	3,526,571,442
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.2981
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,511,408
(E) Estimated Net Taxable Valuation (as of 10/01/14)	3,526,571,442
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.2981

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,511,408
(H) Estimated Equalized Valuation (as of 10/01/14)	3,858,755,822
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2724
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,511,408
(K) Estimated Equalized Valuation (as of 10/01/14)	3,858,755,822
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.2724

NAME=John DiNicola

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$93,750
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	10/01/14
End Date of Contract	06/30/15
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	\$1,700
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	\$25,817
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 per day of salary \$15,000 less than teachers' contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary per day limited up 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	

NAME=John DiNicola

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=Kurtis Woodrow

CATEGORY	MEASURE
Job Title	Other
Job Title II	Director of Facilities
Base Annual Salary Amount	\$80,568
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	07/01/14
End Date of Contract	06/30/15
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
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	\$24,296
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day up to \$15,000 (\$5,000 less than teachers' contract)
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary 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	

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	\$97,895
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	07/01/14
End Date of Contract	06/30/15
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
Description of Other Contracted Non-Working Days	Family Illness
Total Allowances Amount	\$1,129
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	\$30,061
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day up to \$15,000 (\$5,000 less than teachers' contract)
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary per day 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	

NAME=Susan Palaia

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	