

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	708.0	684.0	675.0
Pupils On Roll Special Ed Full-Time	87.0	86.0	84.0
Pupils On Roll SUBTOTAL	795.0	770.0	759.0
Pupils in Private School Placements	1.0		0.0
Pupils Sent to Other Districts Regular	244.0	223.0	232.0
Pupils Sent to Other Districts Special Ed	44.0	51.0	35.0
Pupils Received	6.0		0.0
Pupils in State Facilities	4.0	4.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,819,977	17,819,977	17,734,656
Total Tuition	10-1300	61,995	1,228	4,897
Transportation Fees From Other LEAs	10-1420-1440	281,848	308,140	226,703
Rents And Royalties	10-1910	69,950	66,000	69,300
Unrestricted Miscellaneous Revenues	10-1XXX	58,465	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	500
Subtotal - Revenues From Local Sources		18,292,235	18,195,345	18,036,056
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	328,572	328,572	330,385
Extraordinary Aid	10-3131	63,579	0	0
Categorical Special Education Aid	10-3132	693,629	693,629	697,283
Categorical Security Aid	10-3177	344,762	344,762	344,749
Adjustment Aid	10-3178	700,622	700,622	700,622
PARCC Readiness Aid	10-3181	0	0	10,650
Per Pupil Growth Aid	10-3182	0	0	10,650
Professional Learning Community Aid	10-3183	0	0	9,690
Other State Aids	10-3XXX	30,930	21,300	0
Subtotal - Revenues From State Sources		2,162,094	2,088,885	2,104,029
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	16,592	0	20,495
Subtotal - Revenues From Federal Sources		16,592	0	20,495
Budgeted Fund Balance - Operating Budget	10-303	0	1,124,551	603,680
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	215,427
Transfers From Other Funds	10-5200	50,000	0	0
Adjustment For Prior Year Encumbrances		0	7,607	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-191,003	0	0
Total Operating Budget		20,329,918	21,416,388	20,979,687
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	9,228
Preschool Education Aid	20-3218	124,278	163,174	96,421
Total Revenues From State Sources		124,278	163,174	105,649
Revenues from Federal Sources:				
Title I	20-4411-4416	492,262	519,523	411,622
Title II	20-4451-4455	46,667	41,632	35,387
Title III	20-4491-4494	20,986	11,741	9,980
I.D.E.A. Part B (Handicapped)	20-4420-4429	241,572	241,486	205,263
Total Revenues From Federal Sources		801,487	814,382	662,252
Total Grants And Entitlements		925,765	977,556	767,901
Total Revenues/Sources		21,255,683	22,393,944	21,747,588
Total Revenues/Sources Net of Transfers		21,255,683	22,393,944	21,747,588

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,662,571	4,436,224	4,881,107
Special Education - Instruction	11-2XX-100-XXX	762,289	801,066	869,256
Basic Skills/Remedial - Instruction	11-230-100-XXX	253,371	295,796	202,442
Bilingual Education - Instruction	11-240-100-XXX	208,934	161,696	123,135
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,287	34,179	34,393
School-Sponsored Athletics - Instruction	11-402-100-XXX	22,869	29,462	28,158
Summer School	11-422-XXX-XXX	235	3,360	3,430
Other Alternative Education Program	11-425-XXX-XXX	0	2,400	2,450
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,454,574	6,662,708	6,072,363
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,900	25,100	15,100
Undist. Expenditures - Health Services	11-000-213-XXX	118,047	152,070	122,275
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	186,995	208,172	171,703
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	255,187	347,510	322,852
Undist. Expenditures - Guidance	11-000-218-XXX	154,133	157,783	161,704
Undist. Expenditures - Child Study Teams	11-000-219-XXX	377,724	399,189	398,341
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	68,131	75,108	79,515
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	199,380	214,708	221,076
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,784	18,968	19,265
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	301,006	407,504	379,006
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	447,883	525,623	495,131
Undist. Expend. - Central Services	11-000-251-XXX	203,284	250,871	234,913
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	80,473	112,273	91,478
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,192,807	1,478,533	1,430,020
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	933,246	1,013,614	1,020,598
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,383,882	2,524,543	2,414,684
Undistributed Expenditures-Food Services	11-000-310-930	30,314	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Undistributed Expenditures		13,420,750	14,574,277	13,650,024
Total General Current Expense		19,354,306	20,338,460	19,794,395
Capital Expenditures:				
Equipment	12-XXX-XXX-730	519,445	724,233	503,178
Facilities Acquisition And Const. Serv.	12-000-400-XXX	204,825	41,174	260,163
Interest Deposit To Capital Reserve	10-604	0	0	500
Total Capital Outlay		724,270	765,407	763,841
Transfer Of Funds To Charter Schools	10-000-100-56X	251,342	312,521	421,451
General Fund Grand Total		20,329,918	21,416,388	20,979,687
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	112,982	140,878	89,107
Support Services	20-218-200-XXX	11,296	22,296	16,542
Total Preschool Education Aid	20-218-XXX-XXX	124,278	163,174	105,649
Total State Projects	20-XXX-XXX-XXX	124,278	163,174	105,649
Federal Projects:				
Title I	20-XXX-XXX-XXX	492,262	519,523	411,622
Title II	20-XXX-XXX-XXX	46,667	41,632	35,387
Title III	20-XXX-XXX-XXX	20,986	11,741	9,980
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	241,572	241,486	205,263
Total Federal Projects	20-XXX-XXX-XXX	801,487	814,382	662,252
Total Special Revenue Funds		925,765	977,556	767,901
Total Expenditures/Appropriations		21,255,683	22,393,944	21,747,588
Total Expenditures Net of Transfers		21,255,683	22,393,944	21,747,588

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	471,736	487,509	879,807	379,807
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	250,000	600,000	600,000	385,073
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	9,700	109,700	109,700	109,700
--Legal Reserve	1,484,060	1,220,529	103,680	0
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,753	\$15,679	\$16,485	\$17,032	\$17,284
Total Classroom Instruction	\$9,591	\$10,009	\$9,966	\$10,085	\$10,632
Classroom-Salaries and Benefits	\$9,216	\$9,610	\$9,518	\$9,648	\$10,038
Classroom-General Supplies and Textbooks	\$333	\$354	\$432	\$421	\$559
Classroom-Purchased Services	\$42	\$45	\$16	\$17	\$35
Total Support Services	\$1,979	\$2,252	\$2,509	\$2,653	\$2,527
Support Services-Salaries and Benefits	\$1,749	\$1,921	\$2,105	\$2,170	\$2,122
Total Administrative Costs	\$1,654	\$1,670	\$1,878	\$2,122	\$1,982
Administration Salaries and Benefits	\$1,348	\$1,428	\$1,488	\$1,660	\$1,575
Total Operations and Maintenance of Plant	\$1,453	\$1,635	\$2,029	\$2,067	\$2,039
Operations and Maintenance-Salaries and Benefits	\$311	\$380	\$422	\$428	\$474
Board Contribution to Food Services	\$0	\$39	\$0	\$0	\$0
Total Extracurricular Costs	\$76	\$74	\$103	\$105	\$104
Total Equipment Costs	\$120	\$674	\$945	\$962	\$679
Legal Costs	\$30	\$40	\$52	\$58	\$54
Employee Benefits as a percentage of salaries*	31.62%	30.17%	32.22%	31.80%	29.79%

\*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 2015-16 revised appropriations and the 2016-17 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.

## Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	260	Gateway Headstart	66,000	Room Rental
1	150	Somers Point BOE	1,442	2014/15 tuition adjustment homeless
2	150	Brigantine BOE	3,455	2014/15 tuition adjustment homeless

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Provide meals for Margate School District and Headstart Program	0
Transportation Services, including Fuel	Host district for all Margate, some Longport and Brigantine routes	0
Purchasing	MRESC, Garden State Cooperative, SJ Technology Partnership, EIRC, Pittsgrove and Mainland Regional Purchasing Participants	0
Municipal/Public Works	Use of school facilities by City Recreation department	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	17,819,977
(B) Estimated Net Taxable Valuation (as of 10/01/15)	2,401,034,387
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.7422
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,819,977
(E) Estimated Net Taxable Valuation (as of 10/01/15)	2,401,034,387
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.7422
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	17,819,977
(H) Estimated Equalized Valuation (as of 10/01/15)	2,282,227,399
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7808
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,819,977
(K) Estimated Equalized Valuation (as of 10/01/15)	2,282,227,399
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.7808
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NAME=Eileen Johnson

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$137,853
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	03/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
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	
Total Allowances Amount	\$19,990
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,556
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,362
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per negotiated contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 12 days rollover
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout due
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=Eileen Johnson

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=Terri Nowotny

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$96,852
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	16
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	
Total Allowances Amount	\$5,388
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	\$6,980
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum, no payout until 15 yrs of service 2028
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 8 day rollover
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout due
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=Terri Nowotny

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	