

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	318.0	310.0	306.0
On Roll Special Ed Full-Time	50.0	59.0	55.0
On Roll Subtotal	368.0	369.0	361.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Regular	79.0	58.0	69.0
Sent to Other Districts Special Ed	6.0	7.0	8.0
Received	24.0	33.0	29.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,511,408	10,511,408	10,511,408
Total Tuition	10-1300	555,537	613,500	724,400
Unrestricted Miscellaneous Revenues	10-1XXX	177,029	63,936	51,000
Subtotal - Revenues From Local Sources		11,243,974	11,188,844	11,286,808
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	134,173	134,173	136,684
Extraordinary Aid	10-3131	148,903	101,557	75,000
Categorical Special Education Aid	10-3132	314,672	314,672	314,672
Categorical Security Aid	10-3177	43,782	43,782	43,782
Adjustment Aid	10-3178	45,463	34,651	107,709
Parcc Readiness Aid	10-3181	5,030	5,030	0
Per Pupil Growth Aid	10-3182	5,030	5,030	0
Professional Learning Community Aid	10-3183	4,420	4,420	0
Other State Aids	10-3XXX	16,712	0	0
Subtotal - Revenues From State Sources		718,185	643,315	677,847
Budgeted Fund Balance - Operating Budget	10-303	0	815,868	857,667
Adjustment For Prior Year Encumbrances		0	38,319	0
Actual Revenues (Over)/Under Expenditures		29,047	0	0
Total Operating Budget		11,991,206	12,686,346	12,822,322
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	16,666	1,300	0
Total Revenues From Local Sources	20-1XXX	16,666	1,300	0
Revenues from State Sources:				
State Grants Through Intermediate Sources	20-3700	0	28,675	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From State Sources		0	28,675	0
Revenues from Federal Sources:				
Title I	20-4411-4416	63,823	61,212	45,555
Title II	20-4451-4455	18,171	11,728	8,796
Title IV	20-4471-4474	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	149,177	138,883	104,162
Total Revenues From Federal Sources		231,171	221,823	168,513
Total Grants And Entitlements		247,837	251,798	168,513
Total Revenues/Sources		12,239,043	12,938,144	12,990,835
Total Revenues/Sources Net of Transfers		12,239,043	12,938,144	12,990,835

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,476,160	3,582,163	3,527,299
Special Education - Instruction	11-2XX-100-XXX	1,037,325	1,164,673	1,103,212
Basic Skills/Remedial - Instruction	11-230-100-XXX	304,794	322,750	337,790
Bilingual Education - Instruction	11-240-100-XXX	45,549	46,938	48,374
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	55,918	83,946	98,560
School-Sponsored Athletics - Instruction	11-402-100-XXX	27,126	26,025	26,045
Summer School	11-422-XXX-XXX	4,646	18,544	19,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,579,009	1,387,923	1,393,143
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	23,083	23,545	25,207
Undist. Expenditures - Health Services	11-000-213-XXX	206,748	201,800	207,790
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	109,193	118,753	126,746
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	196,402	166,509	174,507
Undist. Expenditures - Child Study Teams	11-000-219-XXX	351,398	394,565	401,954
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	155,229	138,857	140,425
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	292,219	335,706	322,314
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	7,480	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	243,301	260,126	278,703
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	150,768	163,379	163,761
Undist. Expend. - Central Services	11-000-251-XXX	179,138	171,480	142,148
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,100	19,864	19,482
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,133,271	1,313,653	1,435,876
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	267,966	357,292	352,962
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,910,570	2,153,998	2,226,375
Undistributed Expenditures-Food Services	11-000-310-930	27,992	43,458	46,000
Total Undistributed Expenditures		6,845,387	7,258,388	7,462,393
Total General Current Expense		11,796,905	12,503,427	12,622,673

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	45,120	26,955	30,116
Facilities Acquisition And Const. Serv.	12-000-400-XXX	63,240	63,240	63,240
Total Capital Outlay		108,360	90,195	93,356
Transfer Of Funds To Charter Schools	10-000-100-56X	85,941	92,724	106,293
General Fund Grand Total		11,991,206	12,686,346	12,822,322
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	16,666	1,300	0
Other State Projects:				
Other	20-XXX-XXX-XXX	0	28,675	0
Total Other State Projects		0	28,675	0
Total State Projects	20-XXX-XXX-XXX	0	28,675	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	63,823	61,212	45,555
Title II	20-XXX-XXX-XXX	18,171	11,728	8,796
Title IV	20-XXX-XXX-XXX	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	149,177	138,883	104,162
Total Federal Projects	20-XXX-XXX-XXX	231,171	221,823	168,513
Total Special Revenue Funds		247,837	251,798	168,513
Total Expenditures/Appropriations		12,239,043	12,938,144	12,990,835
Total Expenditures Net of Transfers		12,239,043	12,938,144	12,990,835

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	634,912	511,506	415,173	252,091
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	1,219,199	1,314,120	694,585	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,768	\$27,218	\$29,500	\$29,394	\$30,129
Total Classroom Instruction	\$15,001	\$16,838	\$17,757	\$18,044	\$18,133
Classroom-Salaries and Benefits	\$14,209	\$15,749	\$16,515	\$16,808	\$17,135
Classroom-General Supplies and Textbooks	\$790	\$1,084	\$1,239	\$1,227	\$891
Classroom-Purchased Services	\$2	\$4	\$3	\$9	\$107
Total Support Services	\$4,011	\$4,469	\$4,847	\$4,657	\$4,810
Support Services-Salaries and Benefits	\$3,161	\$3,664	\$3,815	\$3,629	\$3,773
Total Administrative Costs	\$1,906	\$1,989	\$2,030	\$2,083	\$2,083
Administration Salaries and Benefits	\$1,596	\$1,649	\$1,697	\$1,687	\$1,676
Total Operations and Maintenance of Plant	\$3,345	\$3,521	\$4,318	\$4,053	\$4,478
Operations and Maintenance-Salaries and Benefits	\$1,649	\$1,882	\$1,970	\$1,943	\$2,050
Board Contribution to Food Services	\$127	\$77	\$120	\$119	\$127
Total Extracurricular Costs	\$218	\$279	\$372	\$370	\$431
Total Equipment Costs	\$137	\$123	\$51	\$74	\$83
Legal Costs	\$72	\$60	\$69	\$85	\$83
Employee Benefits as a percentage of salaries*	28.57%	28.78%	32.34%	31.37%	32.30%

*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2017-18 revised appropriations and the 2018-19 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 jointure with Mainland Regional School District	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
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 property insurance	0
Insurance Coverages and Benefits	Diploma JIF for workers compensation coverage	0

ID=Margate City City

Category	Amount
(A) General Fund School Levy	10,511,408
(D) Total School Levy	10,511,408
(B) Estimated Net Taxable Valuation (as of 10/01/17)	3,633,924,000
(H) Estimated Equalized Valuation (as of 10/01/17)	4,022,942,544
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2893
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2893
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2613
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2613

Name=Jennifer Germana

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$90,000
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	01/01/18
End Date of Contract	06/30/18
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	\$1,050
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	\$28,844
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day up to \$15,000 (\$10000 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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Jennifer Germana

Category	Measure
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

Name=John DiNicola

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$132,500
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	07/01/17
End Date of Contract	06/30/18
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	None Reported
Total Allowances Amount	\$2,025
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 per day of salary limited to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 per day of salary limited to \$15,000
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	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

Name=Kurtis Woodrow

Category	Measure
Job Title	Other
Job Title II	Director of Facilities
Base Annual Salary Amount	\$91,780
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	07/01/17
End Date of Contract	06/30/18
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	\$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	\$25,590
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day up to \$15000 (\$10000 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
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

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	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