

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	399.0	358.0	384.0
Pupils On Roll Special Ed Full-Time	35.0	44.0	42.0
Pupils On Roll SUBTOTAL	434.0	402.0	426.0
Pupils in Private School Placements	2.0	1.0	1.0
Pupils Sent to Other Districts Regular	90.0	82.0	84.0
Pupils Sent to Other Districts Special Ed	13.0	10.0	3.0
Pupils Received	40.0	33.0	27.0
Pupils in State Facilities	1.0		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	10,511,408	10,511,408	10,511,408
Total Tuition	10-1300	894,536	844,806	555,537
Unrestricted Miscellaneous Revenues	10-1XXX	365,767	40,600	43,900
Subtotal - Revenues From Local Sources		11,771,711	11,396,814	11,110,845
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	134,194	134,194	134,173
Extraordinary Aid	10-3131	113,381	51,600	100,442
Categorical Special Education Aid	10-3132	312,910	312,910	314,672
Categorical Security Aid	10-3177	43,753	43,753	43,782
Adjustment Aid	10-3178	45,463	45,463	45,463
Parcc Readiness Aid	10-3181		5,030	5,030
Per Pupil Growth Aid	10-3182		5,030	5,030
Professional Learning Community Aid	10-3183		0	4,420
Other State Aids	10-3XXX	23,382	0	0
Subtotal - Revenues From State Sources		673,083	597,980	653,012
Budgeted Fund Balance - Operating Budget	10-303	0	941,365	900,000
Adjustment For Prior Year Encumbrances		0	33,878	0
Actual Revenues (Over)/Under Expenditures		-114,854	0	0
Total Operating Budget		12,329,940	12,970,037	12,663,857
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	26,873	0	0
Total Revenues From Local Sources	20-1XXX	26,873	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	53,684	63,033	60,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Title II	20-4451-4455	20,886	19,065	18,100
I.D.E.A. Part B (Handicapped)	20-4420-4429	114,314	156,236	147,900
Total Revenues From Federal Sources		188,884	238,334	226,000
Total Grants And Entitlements		215,757	238,334	226,000
Total Revenues/Sources		12,545,697	13,208,371	12,889,857
Total Revenues/Sources Net of Transfers		12,545,697	13,208,371	12,889,857

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,538,323	3,700,101	3,654,604
Special Education - Instruction	11-2XX-100-XXX	751,256	911,677	944,182
Basic Skills/Remedial - Instruction	11-230-100-XXX	170,006	247,500	305,795
Bilingual Education - Instruction	11-240-100-XXX	44,181	44,883	45,823
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	37,170	59,793	67,580
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,302	30,244	29,100
Summer School	11-422-XXX-XXX	0	23,093	11,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,221,230	1,995,303	1,596,195
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	44,181	0	0
Undist. Expenditures - Health Services	11-000-213-XXX	194,192	194,615	197,210
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	82,404	88,269	101,173
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	291,716	248,920	271,773
Undist. Expenditures - Child Study Teams	11-000-219-XXX	327,699	349,477	364,764
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	88,173	135,261	135,181
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	295,643	324,755	337,958
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	332,004	253,103	268,544
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	159,133	143,700	159,482
Undist. Expend. - Central Services	11-000-251-XXX	193,191	199,460	204,991
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	17,660	18,367	19,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,132,723	1,239,693	1,296,012
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	355,567	380,378	287,986
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,745,465	2,109,545	2,076,067
Undistributed Expenditures-Food Services	11-000-310-930	76,140	51,285	52,514
Total Undistributed Expenditures		7,557,121	7,732,131	7,368,950
Total General Current Expense		12,121,359	12,749,422	12,427,534

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	43,246	57,485	43,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	130,406	63,240	63,240
Total Capital Outlay		173,652	120,725	106,740
Transfer Of Funds To Charter Schools	10-000-100-56X	34,929	99,890	129,583
General Fund Grand Total		12,329,940	12,970,037	12,663,857
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	26,873	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	53,684	63,033	60,000
Title II	20-XXX-XXX-XXX	20,886	19,065	18,100
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	114,314	156,236	147,900
Total Federal Projects	20-XXX-XXX-XXX	188,884	238,334	226,000
Total Special Revenue Funds		215,757	238,334	226,000
Total Expenditures/Appropriations		12,545,697	13,208,371	12,889,857
Total Expenditures Net of Transfers		12,545,697	13,208,371	12,889,857

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	415,000	621,230	558,033	257,697
--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	1,333,520	1,246,052	599,664	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	\$20,182	\$22,448	\$23,494	\$25,934	\$24,750
Total Classroom Instruction	\$11,780	\$13,322	\$13,945	\$15,890	\$14,917
Classroom-Salaries and Benefits	\$10,940	\$12,416	\$12,880	\$14,693	\$13,719
Classroom-General Supplies and Textbooks	\$813	\$880	\$1,062	\$1,195	\$1,167
Classroom-Purchased Services	\$27	\$27	\$2	\$3	\$31
Total Support Services	\$3,315	\$3,774	\$3,939	\$4,161	\$4,065
Support Services-Salaries and Benefits	\$2,732	\$3,001	\$3,148	\$3,323	\$3,187
Total Administrative Costs	\$1,854	\$1,991	\$1,931	\$1,934	\$1,908
Administration Salaries and Benefits	\$1,479	\$1,548	\$1,540	\$1,635	\$1,582
Total Operations and Maintenance of Plant	\$2,923	\$2,988	\$3,290	\$3,515	\$3,428
Operations and Maintenance-Salaries and Benefits	\$1,325	\$1,473	\$1,549	\$1,710	\$1,618
Board Contribution to Food Services	\$125	\$179	\$116	\$128	\$123
Total Extracurricular Costs	\$152	\$169	\$243	\$273	\$278
Total Equipment Costs	\$144	\$102	\$67	\$144	\$102
Legal Costs	\$129	\$173	\$102	\$65	\$70
Employee Benefits as a percentage of salaries*	28.20%	28.18%	32.81%	32.12%	31.29%

*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.

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 Greater Egg Harbor 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	Federal E-rate program for installation of additional wireless internet access points	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 property insurance	0
Insurance Coverages and Benefits	Diploma JIF for workers compensation coverage	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,511,408
(B) Estimated Net Taxable Valuation (as of 10/01/15)	3,560,607,337
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.2952
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,511,408
(E) Estimated Net Taxable Valuation (as of 10/01/15)	3,560,607,337
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.2952

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,511,408
(H) Estimated Equalized Valuation (as of 10/01/15)	3,890,039,867
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2702
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,511,408
(K) Estimated Equalized Valuation (as of 10/01/15)	3,890,039,867
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.2702

NAME=John DiNicola

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$127,500
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	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	\$1,948
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	\$29,712
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 of salary per 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	\$85,568
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	07/01/15
End Date of Contract	06/30/16
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	\$24,873
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
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	\$100,832
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	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	\$1,538
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	\$30,513
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	