

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	310.0	298.0	301.0
On Roll Special Ed Full-Time	59.0	55.0	53.0
On Roll Subtotal	369.0	353.0	354.0
In Private School Placements	2.0	2.0	0.0
Sent to Other Districts Regular	58.0	53.0	58.0
Sent to Other Districts Special Ed	7.0	14.0	16.0
Received	33.0	36.0	30.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,511,408	10,511,408	10,498,077
Total Tuition	10-1300	613,500	724,400	908,613
Unrestricted Miscellaneous Revenues	10-1XXX	189,666	35,189	41,169
Subtotal - Revenues From Local Sources		11,314,574	11,270,997	11,447,859
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	134,173	136,684	136,684
Extraordinary Aid	10-3131	73,582	77,332	50,000
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	34,651	40,710	36,140
PARCC Readiness Aid	10-3181	5,030	0	0
Per Pupil Growth Aid	10-3182	5,030	0	0
Professional Learning Community Aid	10-3183	4,420	0	0
Other State Aids	10-3XXX	14,260	14,480	0
Subtotal - Revenues From State Sources		629,600	627,660	581,278
Budgeted Fund Balance - Operating Budget	10-303	0	924,666	734,434
Adjustment For Prior Year Encumbrances		0	15,714	0
Actual Revenues (Over)/Under Expenditures		24,871	0	0
Total Operating Budget		11,969,045	12,839,037	12,763,571
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	12,824	0	0
Total Revenues From Local Sources	20-1XXX	12,824	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from State Sources:				
State Grants Through Intermediate Sources	20-3700	0	25,605	25,605
Total Revenues From State Sources		0	25,605	25,605
Revenues from Federal Sources:				
Title I	20-4411-4416	56,249	66,066	52,852
Title II	20-4451-4455	11,728	12,798	10,238
Title IV	20-4471-4474	7,686	12,314	9,851
I.D.E.A. Part B (Handicapped)	20-4420-4429	132,291	142,003	113,602
Total Revenues From Federal Sources		207,954	233,181	186,543
Total Grants And Entitlements		220,778	258,786	212,148
Total Revenues/Sources		12,189,823	13,097,823	12,975,719
Total Revenues/Sources Net of Transfers		12,189,823	13,097,823	12,975,719

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,286,858	3,522,988	3,263,693
Special Education - Instruction	11-2XX-100-XXX	1,108,658	1,108,305	1,190,177
Basic Skills/Remedial - Instruction	11-230-100-XXX	322,478	352,435	351,800
Bilingual Education - Instruction	11-240-100-XXX	46,638	48,374	48,600
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	78,798	98,560	90,541
School-Sponsored Athletics - Instruction	11-402-100-XXX	14,032	26,045	28,975
Summer School	11-422-XXX-XXX	18,759	21,678	22,700
Community Services Programs/Operations	11-800-330-XXX	9,115	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,363,060	1,418,253	1,162,956
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	23,544	25,280	25,786
Undist. Expenditures - Health Services	11-000-213-XXX	198,611	207,790	207,592
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	113,711	125,496	142,008
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	99,037	170,363	153,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	380,154	376,321	401,297
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	139,073	142,690	145,126
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	304,584	321,138	310,629
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,477	3,500	5,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	243,963	278,897	271,760
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	145,068	164,587	169,182
Undist. Expend. - Central Services	11-000-251-XXX	166,743	138,568	139,233
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,864	20,658	20,660
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,162,548	1,453,167	1,440,656
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	335,859	353,149	485,687
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,165,061	2,225,775	2,206,208

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Undistributed Expenditures-Food Services	11-000-310-930	32,434	46,000	40,000
Total Undistributed Expenditures		6,900,791	7,471,632	7,327,280
Total General Current Expense		11,786,127	12,650,017	12,323,766
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,954	30,116	293,629
Facilities Acquisition And Const. Serv.	12-000-400-XXX	63,240	63,240	63,240
Total Capital Outlay		90,194	93,356	356,869
Transfer Of Funds To Charter Schools	10-000-100-56X	92,724	95,664	82,936
General Fund Grand Total		11,969,045	12,839,037	12,763,571
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	12,824	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	0	25,605	25,605
Total Other State Projects		0	25,605	25,605
Total State Projects	20-XXX-XXX-XXX	0	25,605	25,605
Federal Projects:				
Title I	20-XXX-XXX-XXX	56,249	66,066	52,852
Title II	20-XXX-XXX-XXX	11,728	12,798	10,238
Title IV	20-XXX-XXX-XXX	7,686	12,314	9,851
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	132,291	142,003	113,602
Total Federal Projects	20-XXX-XXX-XXX	207,954	233,181	186,543
Total Special Revenue Funds		220,778	258,786	212,148
Total Expenditures/Appropriations		12,189,823	13,097,823	12,975,719
Total Expenditures Net of Transfers		12,189,823	13,097,823	12,975,719

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	511,506	494,341	355,546	255,546
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	1,314,120	1,329,019	634,434	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,218	\$27,516	\$30,129	\$30,993	\$30,327
Total Classroom Instruction	\$16,838	\$17,073	\$18,133	\$18,734	\$18,077
Classroom-Salaries and Benefits	\$15,749	\$16,599	\$17,135	\$17,767	\$17,199
Classroom-General Supplies and Textbooks	\$1,084	\$466	\$891	\$912	\$823
Classroom-Purchased Services	\$4	\$7	\$107	\$55	\$55
Total Support Services	\$4,469	\$4,329	\$4,810	\$4,826	\$4,912
Support Services-Salaries and Benefits	\$3,664	\$3,608	\$3,773	\$3,750	\$3,913
Total Administrative Costs	\$1,989	\$1,967	\$2,083	\$2,135	\$2,135
Administration Salaries and Benefits	\$1,649	\$1,636	\$1,676	\$1,711	\$1,745
Total Operations and Maintenance of Plant	\$3,521	\$3,647	\$4,478	\$4,656	\$4,597
Operations and Maintenance-Salaries and Benefits	\$1,882	\$1,965	\$2,050	\$2,113	\$2,054
Board Contribution to Food Services	\$77	\$88	\$127	\$131	\$114
Total Extracurricular Costs	\$279	\$319	\$431	\$443	\$422
Total Equipment Costs	\$123	\$74	\$83	\$86	\$834
Legal Costs	\$60	\$51	\$83	\$92	\$85
Employee Benefits as a percentage of salaries*	28.78%	32.01%	32.30%	32.28%	32.54%

*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 2018-19 revised appropriations and the 2019-20 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
Custodial and Maintenance Services	City of Margate utilizes Margate School Districts for sports and activities. All custodial, maintenance and utilities are paid through the school district	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	Transportation jointure with Mainland Regional School District	0
Transportation Services, including Fuel	Purchase of diesel fuel and gasoline through the City of Margate	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 removal 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	10,504,743
(D) Total School Levy	10,504,743
(B) Estimated Net Taxable Valuation (as of 01/18/19)	3,709,501,700
(H) Estimated Equalized Valuation (as of 10/01/18)	4,102,542,867
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2832
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2832
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2561
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2561

Name=Dr. Thomas Baruffi

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$147,794
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	6
Description of Other Contracted Non-Working Days	Professional Development
Total Allowances Amount	\$2,230
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim Superintendent
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Superintendent
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Superintendent
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Dr. Thomas Baruffi

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=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	07/01/18
End Date of Contract	06/30/19
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	\$2,200
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	\$28,846
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day up to \$15,000 (\$10,000 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	None Reported

Name=Jennifer Germana

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities Director
Base Annual Salary Amount	\$93,616
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	07/01/18
End Date of Contract	06/30/19
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	5
Description of Other Contracted Non-Working Days	Family Illness
Total Allowances Amount	\$900
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day up to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Day Payout
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Kurtis Woodrow

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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