

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	684.0	640.0	617.0
Pupils On Roll Special Ed Full-Time	86.0	79.0	80.0
Pupils On Roll SUBTOTAL	770.0	719.0	697.0
Pupils Sent to Other Districts Regular	223.0	202.0	217.0
Pupils Sent to Other Districts Special Ed	51.0	46.0	45.0
Pupils Received		1.0	0.0
Pupils in State Facilities	4.0	1.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,819,977	17,734,656	17,705,694
Total Tuition	10-1300	37,531	4,897	0
Transportation Fees From Other LEAs	10-1420-1440	227,202	226,703	181,965
Rents And Royalties	10-1910	54,571	69,300	72,765
Unrestricted Miscellaneous Revenues	10-1XXX	159,902	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	50
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		18,299,183	18,036,056	17,960,974
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	328,572	330,385	330,385
Extraordinary Aid	10-3131	76,289	0	0
Categorical Special Education Aid	10-3132	693,629	697,283	697,283
Categorical Security Aid	10-3177	344,762	344,749	344,749
Adjustment Aid	10-3178	700,622	700,622	700,622
Parcc Readiness Aid	10-3181	0	10,650	10,650
Per Pupil Growth Aid	10-3182	0	10,650	10,650
Professional Learning Community Aid	10-3183	0	9,690	9,690
Other State Aids	10-3XXX	30,864	0	0
Subtotal - Revenues From State Sources		2,174,738	2,104,029	2,104,029
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	7,828	20,495	18,299
Subtotal - Revenues From Federal Sources		7,828	20,495	18,299
Budgeted Fund Balance - Operating Budget	10-303	0	603,680	962,997
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	215,427	1,000,000
Other Financing Sources	10-5XXX	12,490	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Adjustment For Prior Year Encumbrances		0	27,382	0
Actual Revenues (Over)/Under Expenditures		-758,971	0	0
Total Operating Budget		19,735,268	21,007,069	22,046,299
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	9,228	4,661
Preschool Education Aid	20-3218	158,513	96,421	81,587
Total Revenues From State Sources		158,513	105,649	86,248
Revenues from Federal Sources:				
Title I	20-4411-4416	497,112	500,626	330,793
Title II	20-4451-4455	41,632	36,781	31,264
Title III	20-4491-4494	11,741	13,619	8,484
I.D.E.A. Part B (Handicapped)	20-4420-4429	237,189	236,045	194,231
Total Revenues From Federal Sources		787,674	787,071	564,772
Total Grants And Entitlements		946,187	892,720	651,020
Total Revenues/Sources		20,681,455	21,899,789	22,697,319
Total Revenues/Sources Net of Transfers		20,681,455	21,899,789	22,697,319

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,551,126	4,808,510	4,824,091
Special Education - Instruction	11-2XX-100-XXX	764,148	869,256	1,085,234
Basic Skills/Remedial - Instruction	11-230-100-XXX	209,351	202,442	225,394
Bilingual Education - Instruction	11-240-100-XXX	110,242	123,135	151,499
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,363	34,694	36,164
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,925	28,158	30,691
Summer School	11-422-XXX-XXX	0	3,430	3,525
Other Alternative Education Program	11-425-XXX-XXX	2,024	2,450	2,112
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,425,183	6,057,163	4,788,099
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,900	15,100	15,050
Undist. Expenditures - Health Services	11-000-213-XXX	115,143	122,275	124,496
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	160,027	171,703	183,105
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	272,722	322,852	258,226
Undist. Expenditures - Guidance	11-000-218-XXX	146,551	161,703	130,900
Undist. Expenditures - Child Study Teams	11-000-219-XXX	381,121	486,383	399,949
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	73,228	79,515	79,192
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	214,274	221,076	226,612
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,099	19,265	14,280
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	376,936	380,505	364,482
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	467,206	495,131	497,665
Undist. Expend. - Central Services	11-000-251-XXX	209,364	234,956	200,106
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	74,327	91,478	95,201
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,116,532	1,446,016	1,848,393
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	951,348	1,020,598	886,321
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,188,475	2,414,683	2,416,916
Total Undistributed Expenditures		13,201,436	13,740,402	12,528,993

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Interest Earned On Maintenance Reserve	10-606	0	0	50
Total General Current Expense		18,892,615	19,812,477	18,887,753
Capital Expenditures:				
Equipment	12-XXX-XXX-730	545,437	512,478	622,208
Facilities Acquisition And Const. Serv.	12-000-400-XXX	41,174	260,163	2,163,616
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		586,611	773,141	2,786,324
Transfer Of Funds To Charter Schools	10-000-100-56X	256,042	421,451	372,222
General Fund Grand Total		19,735,268	21,007,069	22,046,299
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	140,878	89,107	74,104
Support Services	20-218-200-XXX	17,635	16,542	12,144
Total Preschool Education Aid	20-218-XXX-XXX	158,513	105,649	86,248
Total State Projects	20-XXX-XXX-XXX	158,513	105,649	86,248
Federal Projects:				
Title I	20-XXX-XXX-XXX	497,112	500,626	330,793
Title II	20-XXX-XXX-XXX	41,632	36,781	31,264
Title III	20-XXX-XXX-XXX	11,741	13,619	8,484
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	237,189	236,045	194,231
Total Federal Projects	20-XXX-XXX-XXX	787,674	787,071	564,772
Total Special Revenue Funds		946,187	892,720	651,020
Total Expenditures/Appropriations		20,681,455	21,899,789	22,697,319
Total Expenditures Net of Transfers		20,681,455	21,899,789	22,697,319

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	487,509	980,557	394,557	394,557
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	600,000	1,000,000	1,035,073	35,573
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	109,700	109,700	109,700	109,750
--Legal Reserve	1,220,529	1,066,677	962,997	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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,679	\$15,703	\$17,284	\$18,396	\$19,081
Total Classroom Instruction	\$10,009	\$9,865	\$10,632	\$11,178	\$11,644
Classroom-Salaries and Benefits	\$9,610	\$9,488	\$10,038	\$10,661	\$11,109
Classroom-General Supplies and Textbooks	\$354	\$374	\$559	\$471	\$505
Classroom-Purchased Services	\$45	\$3	\$35	\$46	\$30
Total Support Services	\$2,252	\$2,314	\$2,527	\$2,808	\$2,518
Support Services-Salaries and Benefits	\$1,921	\$1,998	\$2,122	\$2,252	\$2,051
Total Administrative Costs	\$1,670	\$1,849	\$1,982	\$2,105	\$2,032
Administration Salaries and Benefits	\$1,428	\$1,504	\$1,575	\$1,671	\$1,643
Total Operations and Maintenance of Plant	\$1,635	\$1,583	\$2,039	\$2,187	\$2,770
Operations and Maintenance-Salaries and Benefits	\$380	\$367	\$474	\$504	\$521
Board Contribution to Food Services	\$39	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$74	\$92	\$104	\$112	\$118
Total Equipment Costs	\$674	\$734	\$679	\$734	\$893
Legal Costs	\$40	\$80	\$54	\$59	\$57
Employee Benefits as a percentage of salaries*	30.17%	28.32%	29.79%	29.70%	29.20%

*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 2016-17 revised appropriations and the 2017-18 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	72,765	Room Rental

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 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	17,677,514
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,362,000,750
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.7484
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,677,514
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,362,000,750
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.7484

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	17,677,514
(H) Estimated Equalized Valuation (as of 10/01/16)	2,173,553,649
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8133
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,677,514
(K) Estimated Equalized Valuation (as of 10/01/16)	2,173,553,649
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8133

NAME=Eileen Johnson

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$141,713
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	07/01/16
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$25,410
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	\$35,167
Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowed in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max allowed in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout allowed 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=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	\$105,000
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	07/01/16
End Date of Contract	06/30/17
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,419
Total Bonuses Amount	\$5,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$17
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,096
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible until 2028, max in contract after 15 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No allowed 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=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	