

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	358.0	318.0	313.0
Pupils On Roll Special Ed Full-Time	44.0	50.0	49.0
Pupils On Roll SUBTOTAL	402.0	368.0	362.0
Pupils in Private School Placements	1.0	1.0	2.0
Pupils Sent to Other Districts Regular	82.0	79.0	91.0
Pupils Sent to Other Districts Special Ed	10.0	6.0	6.0
Pupils Received	33.0	24.0	26.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 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	841,256	555,537	613,500
Unrestricted Miscellaneous Revenues	10-1XXX	0	43,900	53,125
Other Restricted Miscellaneous Revenues	10-1XXX	166,190	0	0
Subtotal - Revenues From Local Sources		11,518,854	11,110,845	11,178,033
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	134,194	134,173	134,173
Extraordinary Aid	10-3131	136,176	100,442	101,557
Categorical Special Education Aid	10-3132	312,910	314,672	314,672
Categorical Security Aid	10-3177	43,753	43,782	43,782
Adjustment Aid	10-3178	45,463	45,463	45,463
Parcc Readiness Aid	10-3181	0	5,030	5,030
Per Pupil Growth Aid	10-3182	0	5,030	5,030
Professional Learning Community Aid	10-3183	0	4,420	4,420
Other State Aids	10-3XXX	25,700	0	0
Subtotal - Revenues From State Sources		698,196	653,012	654,127
Budgeted Fund Balance - Operating Budget	10-303	0	900,000	815,868
Adjustment For Prior Year Encumbrances		0	38,881	0
Actual Revenues (Over)/Under Expenditures		8,168	0	0
Total Operating Budget		12,225,218	12,702,738	12,648,028
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	19,658	0	0
Total Revenues From Local Sources	20-1XXX	19,658	0	0
Revenues from Federal Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title I	20-4411-4416	66,500	60,546	57,000
Title II	20-4451-4455	19,514	18,171	17,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	156,236	149,177	140,900
Other	20-4XXX	9	0	0
Total Revenues From Federal Sources		242,259	227,894	214,900
Total Grants And Entitlements		261,917	227,894	214,900
Total Revenues/Sources		12,487,135	12,930,632	12,862,928
Total Revenues/Sources Net of Transfers		12,487,135	12,930,632	12,862,928

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,500,639	3,609,933	3,513,749
Special Education - Instruction	11-2XX-100-XXX	907,979	1,041,096	1,077,103
Basic Skills/Remedial - Instruction	11-230-100-XXX	247,507	305,795	318,057
Bilingual Education - Instruction	11-240-100-XXX	44,883	45,823	46,733
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	48,849	67,861	82,446
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,023	31,640	26,025
Summer School	11-422-XXX-XXX	23,092	4,646	11,500
Community Services Programs/Operations	11-800-330-XXX	53,686	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,892,798	1,596,195	1,444,954
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	23,083	23,545
Undist. Expenditures - Health Services	11-000-213-XXX	194,701	197,210	200,982
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	89,700	111,356	112,640
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	256,732	228,503	234,534
Undist. Expenditures - Child Study Teams	11-000-219-XXX	335,252	374,352	375,380
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	133,130	138,581	138,857
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	310,251	333,837	329,131
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	0	2,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	258,774	242,801	240,442
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	142,442	153,682	155,417
Undist. Expend. - Central Services	11-000-251-XXX	199,216	179,419	169,484
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	18,366	19,100	19,482
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,187,824	1,312,181	1,388,874
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	285,766	302,174	358,091
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,852,173	2,081,262	2,169,014
Undistributed Expenditures-Food Services	11-000-310-930	50,752	54,432	43,458
Total Undistributed Expenditures		7,207,877	7,348,168	7,406,285

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		12,057,535	12,454,962	12,481,898
Capital Expenditures:				
Equipment	12-XXX-XXX-730	54,541	54,953	18,289
Facilities Acquisition And Const. Serv.	12-000-400-XXX	63,240	63,240	63,240
Total Capital Outlay		117,781	118,193	81,529
Transfer Of Funds To Charter Schools	10-000-100-56X	49,902	129,583	84,601
General Fund Grand Total		12,225,218	12,702,738	12,648,028
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	19,658	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	66,500	60,546	57,000
Title II	20-XXX-XXX-XXX	19,514	18,171	17,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	156,236	149,177	140,900
Other	20-XXX-XXX-XXX	9	0	0
Total Federal Projects	20-XXX-XXX-XXX	242,259	227,894	214,900
Total Special Revenue Funds		261,917	227,894	214,900
Total Expenditures/Appropriations		12,487,135	12,930,632	12,862,928
Total Expenditures Net of Transfers		12,487,135	12,930,632	12,862,928

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	621,230	634,912	448,522	252,189
--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	1,246,052	1,219,199	619,535	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	\$22,448	\$24,768	\$24,750	\$28,922	\$29,500
Total Classroom Instruction	\$13,322	\$15,001	\$14,917	\$17,571	\$17,757
Classroom-Salaries and Benefits	\$12,416	\$14,209	\$13,719	\$16,157	\$16,515
Classroom-General Supplies and Textbooks	\$880	\$790	\$1,167	\$1,407	\$1,239
Classroom-Purchased Services	\$27	\$2	\$31	\$7	\$3
Total Support Services	\$3,774	\$4,011	\$4,065	\$4,737	\$4,847
Support Services-Salaries and Benefits	\$3,001	\$3,161	\$3,187	\$3,702	\$3,815
Total Administrative Costs	\$1,991	\$1,906	\$1,908	\$2,032	\$2,030
Administration Salaries and Benefits	\$1,548	\$1,596	\$1,582	\$1,684	\$1,697
Total Operations and Maintenance of Plant	\$2,988	\$3,345	\$3,428	\$4,049	\$4,318
Operations and Maintenance-Salaries and Benefits	\$1,473	\$1,649	\$1,618	\$1,904	\$1,970
Board Contribution to Food Services	\$179	\$127	\$123	\$149	\$120
Total Extracurricular Costs	\$169	\$218	\$278	\$333	\$372
Total Equipment Costs	\$102	\$137	\$102	\$151	\$51
Legal Costs	\$173	\$72	\$70	\$82	\$69
Employee Benefits as a percentage of salaries*	28.18%	28.57%	31.29%	31.31%	32.34%

\*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.

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
Purchasing	Xtel communications consortium participation for telephone	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



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,511,408
(B) Estimated Net Taxable Valuation (as of 10/01/16)	3,599,386,298
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.2920
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,511,408
(E) Estimated Net Taxable Valuation (as of 10/01/16)	3,599,386,298
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.2920
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,511,408
(H) Estimated Equalized Valuation (as of 10/01/16)	3,963,146,355
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2652
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,511,408
(K) Estimated Equalized Valuation (as of 10/01/16)	3,963,146,355
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.2652
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NAME=John Dinicola

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$130,000
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	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	\$2,079
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 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	\$89,135
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	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	\$25,285
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	\$103,857
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	10
Description of Other Contracted Non-Working Days	Family Illness
Total Allowances Amount	\$1,140
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	\$30,978
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day up to \$15,000 (\$5,000 less then 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	