

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	804.0	761.0	743.0
Pupils On Roll - Special Full-Time	71.0	74.0	74.0
Subtotal - Pupils On Roll	875.0	835.0	817.0
Private School Placements	5.0	3.0	4.0
Pupils Sent to Other Districts-Reg Prog	294.0	252.0	281.0
Pupils Sent to Other Dists-Spec Ed Prog	55.0	46.0	34.0
Pupils Received	1.0	0.0	0.0
Pupils in State Facilities	4.0	3.0	3.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,483,143	17,483,143	17,819,977
Total Tuition	10-1300	10,278	0	11,805
Transportation Fees From Other LEAS	10-1420-1440	336,869	320,000	300,110
Unrestricted Miscellaneous Revenues	10-1XXX	10,628	0	66,000
Interest Earned On Maintenance Reserve	10-1XXX	10	0	0
Subtotal - Revenues From Local Sources		17,840,928	17,803,143	18,197,892
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	328,640	328,572	328,572
Extraordinary Aid	10-3131	29,214	18,796	0
Categorical Special Education Aid	10-3132	689,773	693,629	693,629
Categorical Security Aid	10-3177	344,091	344,762	344,762
Adjustment Aid	10-3178	705,080	700,622	700,622
Other State Aids	10-3XXX	11,658	0	21,300
Subtotal - Revenues From State Sources		2,108,456	2,086,381	2,088,885
Budgeted Fund Balance - Operating Budget	10-303	0	875,848	416,186
Withdrawal From Cap Res-For Local Share	10-307	0	0	50,000
Adjustment For Prior Year Encumbrances		0	15,942	0
Actual Revenues (Over)/Under Expenditures		89,641	0	0
Total Operating Budget		20,039,025	20,781,314	20,752,963
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	4,309	0
Preschool Education Aid	20-3218	216,810	200,259	133,506
Total Revenues From State Sources		216,810	204,568	133,506

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	391,110	714,877	423,688
Title II	20-4451-4455	45,471	41,417	34,575
Title III	20-4491-4494	46,293	43,699	32,208
I.D.E.A. Part B (Handicapped)	20-4420-4429	296,407	295,478	235,986
Total Revenues From Federal Sources		779,281	1,095,471	726,457
Total Grants And Entitlements		996,091	1,300,039	859,963
Total Revenues/Sources		21,035,116	22,081,353	21,612,926
Total Revenues/Sources Net of Transfers		21,035,116	22,081,353	21,612,926

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,428,590	4,611,964	4,648,753
Special Education - Instruction	11-2XX-100-XXX	833,623	857,048	856,320
Basic Skills/Remedial - Instruction	11-230-100-XXX	287,602	198,588	226,599
Bilingual Education - Instruction	11-240-100-XXX	321,613	342,050	327,221
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,370	33,563	30,044
School-Sponsored Athletics - Instruction	11-402-100-XXX	20,290	27,165	32,528
Before/After School Programs	11-421-XXX-XXX	5,903	0	0
Summer School	11-422-XXX-XXX	0	0	3,290
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	11,040	0
Other Alternative Education Program	11-425-XXX-XXX	0	2,300	2,350
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,886,758	6,456,866	6,397,829
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,733	23,955	25,100
Undist. Expenditures - Health Services	11-000-213-XXX	145,475	148,509	116,331
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	101,237	202,426	201,438
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	81,952	137,046	125,604
Undist. Expenditures - Guidance	11-000-218-XXX	184,249	183,456	159,043
Undist. Expenditures - Child Study Teams	11-000-219-XXX	439,244	394,177	406,844
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	4,003	90,500	72,027
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	184,491	205,066	205,106
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,887	11,581	15,265
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	244,563	354,643	332,495
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	475,997	514,110	468,945
Undist. Expend. - Central Services	11-000-251-XXX	217,432	246,375	215,301
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	101,589	87,038	86,728
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	954,699	1,216,724	1,279,215
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	950,934	927,172	853,055

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,683,686	2,740,375	2,611,136
Total Undistributed Expenditures		13,682,929	13,940,019	13,571,462
Total General Current Expense		19,603,920	20,023,737	19,698,567
Capital Expenditures:				
Equipment	12-XXX-XXX-730	22,266	83,239	94,389
Facilities Acquisition And Const. Serv.	12-000-400-XXX	41,173	324,755	594,383
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	50,000
Total Capital Outlay		63,439	407,994	738,772
Transfer Of Funds To Charter Schools	10-000-100-56X	371,666	349,583	315,624
General Fund Grand Total		20,039,025	20,781,314	20,752,963
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	166,000	184,643	117,280
Support Services	20-218-200-XXX	50,810	19,925	16,226
Total Preschool Education Aid	20-218-XXX-XXX	216,810	204,568	133,506
Total State Projects	20-XXX-XXX-XXX	216,810	204,568	133,506
Federal Projects:				
Title I	20-XXX-XXX-XXX	391,110	714,877	423,688
Title II	20-XXX-XXX-XXX	45,471	41,417	34,575
Title III	20-XXX-XXX-XXX	46,293	43,699	32,208
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	296,407	295,478	235,986
Total Federal Projects	20-XXX-XXX-XXX	779,281	1,095,471	726,457
Total Special Revenue Funds		996,091	1,300,039	859,963
Total Expenditures/Appropriations		21,035,116	22,081,353	21,612,926
Total Expenditures Net of Transfers		21,035,116	22,081,353	21,612,926

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	735,877	496,914	391,652	391,652
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	50,000	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	9,700	9,710	9,710	9,710
--Legal Reserve	1,082,431	1,236,772	416,186	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,843	\$13,990	\$14,182	\$15,721	\$15,825
Total Classroom Instruction	\$8,394	\$9,387	\$9,227	\$9,997	\$10,160
Classroom-Salaries and Benefits	\$8,153	\$9,060	\$8,831	\$9,565	\$9,661
Classroom-General Supplies and Textbooks	\$163	\$232	\$337	\$367	\$432
Classroom-Purchased Services	\$79	\$95	\$59	\$65	\$67
Total Support Services	\$1,763	\$1,784	\$1,919	\$2,185	\$2,126
Support Services-Salaries and Benefits	\$1,606	\$1,638	\$1,709	\$1,894	\$1,827
Total Administrative Costs	\$1,412	\$1,549	\$1,530	\$1,860	\$1,736
Administration Salaries and Benefits	\$1,189	\$1,302	\$1,274	\$1,549	\$1,411
Total Operations and Maintenance of Plant	\$1,235	\$1,204	\$1,422	\$1,586	\$1,704
Operations and Maintenance-Salaries and Benefits	\$187	\$349	\$359	\$387	\$385
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$39	\$65	\$84	\$92	\$98
Total Equipment Costs	\$7	\$26	\$92	\$102	\$119
Legal Costs	\$53	\$59	\$44	\$38	\$50
Employee Benefits as a percentage of salaries*	32.13%	34.66%	33.32%	33.47%	32.76%

*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 2013-14 revised appropriations and the 2014-15 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
Summary Detail**

Item	Line Number	Source	Amount	Explanation
1	500	PARCC Readiness Aid	10,650	per state aid summary
1	300	Rental income	66,000	New lease agreement effective 7/1/14
1	190	Somers Point homeless tuition	11,805	prior year homeless tuition
2	500	Per Pupil Growth Aid	10,650	per state aid summary
			99,105	

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Provide meals for Margate school district	0
Transportation Services, including Fuel	Host district for all Longport and Margate routes plus Brigantine Choice students	0
Purchasing	MRESC, Garden State Cooperative, SJ Technology Partnership, EIRC, Pittsgrove and Mainland Regional Purchasing Participants	0
Municipal/Public Works	Use of facilities with City recreation department	0
Municipal/Public Works	City plows parking lots	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	17,651,560
(B) Estimated Net Taxable Valuation (as of 10/01/13)	2,514,557,682
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.7020
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,651,560
(E) Estimated Net Taxable Valuation (as of 10/01/13)	2,514,557,682
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.7020

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	17,651,560
(H) Estimated Equalized Valuation (as of 10/01/13)	2,401,317,790
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7351
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,651,560
(K) Estimated Equalized Valuation (as of 10/01/13)	2,401,317,790
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.7351

NAME=Eileen Johnson

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$132,500
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	03/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
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	\$10,316
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,437
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	No payout is due other than administrators negotiated contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout is due other than administrators negotiated contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout is due other than administrators negotiated 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	\$93,000
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	16
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

NAME=Terri Nowotny

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,130
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$343
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$6,862
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum, no payout due until 15 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 8 day rollover
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout due
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	
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	