

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	304.0	329.0	305.0
On Roll Special Ed Full-Time	59.0	55.0	54.0
On Roll Subtotal	363.0	384.0	359.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	40.0	37.0	47.0
Sent to Other Districts Special Ed	7.0	7.0	12.0
Received	36.0	41.0	36.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,498,077	10,498,077	10,498,077
	Total Tuition	10-1300	933,613	914,543	803,477
	Unrestricted Miscellaneous Revenues	10-1XXX	174,893	13,242	4,357
	Total Revenues from Local Sources		11,606,583	11,425,862	11,305,911
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	136,684	136,684	136,684
	Extraordinary Aid	10-3131	95,027	50,000	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	36,140	26,108	20,181
	Other State Aids	10-3XXX	5,510	0	0
	Total Revenues from State Sources		631,815	571,246	565,319
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,339,697	2,028,980
	Adjustment for Prior Year Encumbrances		0	90,809	0
	Actual Revenues (Over)/Under Expenditures		-1,372,852	0	0
General Fund Revenues	Total Operating Budget		10,865,546	13,427,614	13,900,210
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	15,192	3,702	0
	Total Revenues from Local Sources	20-1XXX	15,192	3,702	0
Special Revenue Fund Revenues from State Sources	State Grants Through Intermediate Sources	20-3700	0	4,904	0
	Total Revenues from State Sources		0	4,904	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	40,979	57,379	48,772
	Title II	20-4451-4455	12,781	11,540	9,809
	Title IV	20-4471-4474	8,967	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	137,198	140,208	119,177
	CARES Act Education Stabilization Fund	20-4530	8,430	42,719	0
	Coronavirus Relief Fund (CRF)	20-4532	0	14,189	0
	Total Revenues from Federal Sources		208,355	276,035	187,758
Special Revenue Fund Revenues	Total Grants and Entitlements		223,547	284,641	187,758
All Fund Revenues	Total Revenues/Sources		11,089,093	13,712,255	14,087,968
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,089,093	13,712,255	14,087,968

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,063,966	3,686,948	3,828,576
	Special Education-Instruction	11-2XX-100-XXX	1,110,018	1,146,572	1,476,031
	Basic Skills/Remedial-Instruction	11-230-100-XXX	354,143	174,437	285,128
	Bilingual Education-Instruction	11-240-100-XXX	17,388	50,050	10,548
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	57,805	97,415	100,013
	School-Sponsored Athletics-Instruction	11-402-100-XXX	20,464	26,817	26,000
	Summer School	11-422-XXX-XXX	26,661	34,857	65,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	881,347	1,352,914	1,132,423
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,786	26,302	27,091
	Undistributed Expenditures-Health Services	11-000-213-XXX	202,901	214,171	217,483
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	126,921	138,044	146,932
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	76,351	202,485	152,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	457,733	495,700	416,842
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	144,618	148,038	151,551
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	293,751	327,066	356,675
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,918	4,950	2,950
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	254,320	329,828	310,611
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	163,356	189,150	173,144
	Undistributed Expenditures-Central Services	11-000-251-XXX	141,363	163,138	156,800
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	21,484	27,000	24,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,045,151	1,538,977	1,686,003
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	240,150	368,061	492,720
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,860,685	2,085,062	2,182,297
	Undistributed Expenditures-Food Services	11-000-310-930	32,000	40,000	50,000
		Total Undistributed Expenditures		5,972,835	7,650,886
General Fund Current Expenses	Total General Current Expense		10,623,280	12,867,982	13,471,318

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	119,212	270,119	280,165
	Facilities Acquisition and Construction Services	12-000-400-XXX	63,240	252,639	113,240
	Total Capital Outlay		182,452	522,758	393,405
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	59,814	36,874	35,487
	General Fund Grand Total		10,865,546	13,427,614	13,900,210
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	15,192	3,702	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	4,904	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	4,904	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	40,979	57,379	48,772
	Title II	20-XXX-XXX-XXX	12,781	11,540	9,809
	Title IV	20-XXX-XXX-XXX	8,967	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	137,198	140,208	119,177
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	8,430	42,719	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	14,189	0
	Total Federal Projects	20-XXX-XXX-XXX	208,355	276,035	187,758
Special Revenue Fund Expenses	Total Special Revenue Funds		223,547	284,641	187,758
All Fund Expenses	Total Expenditures/Appropriations		11,089,093	13,712,255	14,087,968
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,089,093	13,712,255	14,087,968

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,939,586	3,299,531	1,994,379	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	389,016	335,082	300,537	265,936
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,647	\$26,239	\$30,687	\$29,104	\$32,998
Total Classroom Instruction	\$16,952	\$16,046	\$18,400	\$16,899	\$19,929
Classroom-Salaries and Benefits	\$16,411	\$15,618	\$17,105	\$15,691	\$18,550
Classroom-General Supplies and Textbooks	\$527	\$408	\$1,258	\$1,173	\$1,325
Classroom-Purchased Services	\$14	\$19	\$37	\$35	\$54
Total Support Services	\$4,312	\$4,535	\$4,977	\$4,957	\$4,980
Support Services-Salaries and Benefits	\$3,624	\$3,902	\$3,853	\$3,886	\$3,942
Total Administrative Costs	\$1,970	\$1,945	\$2,188	\$2,228	\$2,226
Administration Salaries and Benefits	\$1,593	\$1,560	\$1,736	\$1,638	\$1,678
Total Operations and Maintenance of Plant	\$3,887	\$3,301	\$4,529	\$4,457	\$5,223
Operations and Maintenance-Salaries and Benefits	\$1,977	\$1,894	\$2,038	\$1,911	\$2,358
Board Contribution to Food Services	\$113	\$88	\$111	\$104	\$139
Total Extracurricular Costs	\$352	\$267	\$416	\$399	\$430
Total Equipment Costs	\$93	\$329	\$752	\$705	\$780
Legal Costs	\$81	\$106	\$97	\$140	\$139
Employee Benefits as a percentage of salaries*	29.03%	28.03%	30.20%	29.79%	28.79%

*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 2020-21 revised appropriations and the 2021-22 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 Services

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
	City of Margate utilizes Margate School District for sports and activities. All custodial, maintenance and utilities are paid through school district.	0
Food Services	School lunch program with Ventnor School District	0
Insurance Coverages and Benefits	ACCASBO Insurance fund for property insurance and Worker's Compensation	0
Municipal/Public Works	Snow removal of district parking lots through the City of Margate	0
	Water through the City of Margate	0
	Trash through the City of Margate	0
Purchasing	Federal E-rate program for discounted internet service	0
	Alliance for Competitive Energy Services (ACES) for gas heat	0
	Alliance for Competitive Energy Services (ACES) for electric	0
Recycling	Recycle through City of Margate	0
Transportation Services, including Fuel	Transportation Jointure with Ventnor School District	0
	Purchase of diesel fuel and gasoline through the City of Margate	0
	Transportation Jointure with Mainland Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Margate City City	(A) General Fund School Levy	10,498,077
	(D) Total School Levy	10,498,077
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	3,747,197,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	4,348,610,537
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2802
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2802
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2414
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2414

Employee Contract List for District

Name	Category	Measure
Dr. Thomas Baruffi	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	07/01/20
	End Date of Contract	06/30/21
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,730
	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 No Payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim No Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim No Payout
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. Thomas Baruffi	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
Jennifer Germana	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$96,800
	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	07/01/20
	End Date of Contract	06/30/21
	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	None Reported

Employee Contract List for District

Name	Category	Measure
Jennifer Germana	Total Allowances Amount	\$4,350
	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	\$29,892
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Days Paid Out
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	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	
Kurtis Woodrow	Job Title	Other
	Job Title II	Facilities Director
	Base Annual Salary Amount	\$97,398
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Kurtis Woodrow	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$400
	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	\$27,175
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max 200days @ \$75 each
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 30 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout on Personal Days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	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

Employee Contract List for District

Name	Category	Measure
Kurtis Woodrow	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
Michael Morris	Job Title	Other
	Job Title II	Technology Coordinator
	Base Annual Salary Amount	\$75,175
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	240
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$500
	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	\$24,397
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum 300 days @ \$50 each	

Employee Contract List for District

Name	Category	Measure
Michael Morris	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 30 days @ per diem rate
	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
	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