

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	298.0	304.0	307.0
On Roll Special Ed Full-Time	55.0	59.0	54.0
On Roll Subtotal	353.0	363.0	361.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Regular	53.0	40.0	47.0
Sent to Other Districts Special Ed	14.0	7.0	12.0
Received	36.0	36.0	32.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,511,408	10,498,077	10,498,077
	Total Tuition	10-1300	789,397	928,613	914,543
	Unrestricted Miscellaneous Revenues	10-1XXX	164,603	21,169	13,242
	Total Revenues from Local Sources		11,465,408	11,447,859	11,425,862
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	136,684	136,684	136,684
	Extraordinary Aid	10-3131	104,346	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	40,710	36,140	26,108
	Other State Aids	10-3XXX	9,670	0	0
	Total Revenues from State Sources		649,864	581,278	571,246
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	734,434	1,339,697
	Adjustment for Prior Year Encumbrances		0	23,968	0
	Actual Revenues (Over)/Under Expenditures		-513,496	0	0
General Fund Revenues	Total Operating Budget		11,601,776	12,787,539	13,336,805
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	18,212	447	0
	Total Revenues from Local Sources	20-1XXX	18,212	447	0
Special Revenue Fund Revenues from State Sources	State Grants Through Intermediate Sources	20-3700	0	25,605	17,231
	Total Revenues from State Sources		0	25,605	17,231
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	60,208	62,998	50,398
	Title II	20-4451-4455	12,790	12,781	10,225
	Title IV	20-4471-4474	5,978	16,337	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	143,934	143,748	114,998
	Total Revenues from Federal Sources		222,910	235,864	185,621
Special Revenue Fund Revenues	Total Grants and Entitlements		241,122	261,916	202,852
All Fund Revenues	Total Revenues/Sources		11,842,898	13,049,455	13,539,657
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,842,898	13,049,455	13,539,657

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,191,251	3,281,145	3,470,841
	Special Education-Instruction	11-2XX-100-XXX	1,081,149	1,106,159	1,266,357
	Basic Skills/Remedial-Instruction	11-230-100-XXX	350,435	355,299	365,444
	Bilingual Education-Instruction	11-240-100-XXX	48,072	48,600	50,050
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	83,466	90,541	94,415
	School-Sponsored Athletics-Instruction	11-402-100-XXX	17,347	28,975	26,817
	Summer School	11-422-XXX-XXX	20,910	29,536	28,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,306,379	1,162,956	1,404,389
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,360	25,786	26,302
	Undistributed Expenditures-Health Services	11-000-213-XXX	206,785	207,592	209,908
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	122,119	138,465	138,444
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	66,206	153,485	199,150
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	370,623	471,110	411,977
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	142,066	145,126	148,038
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	303,605	309,695	327,066
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	449	5,500	4,950
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	249,860	295,451	296,205
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	161,755	175,683	171,956
	Undistributed Expenditures-Central Services	11-000-251-XXX	137,882	151,115	148,853
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	20,658	21,484	24,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,217,880	1,446,299	1,456,044
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	334,979	489,713	367,132
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,924,627	2,166,893	2,111,247
	Undistributed Expenditures-Food Services	11-000-310-930	40,000	40,000	40,000
		Total Undistributed Expenditures		6,631,233	7,406,353
General Fund Current Expenses	Total General Current Expense		11,423,863	12,346,608	12,788,085

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	32,902	294,755	270,119
	Facilities Acquisition and Construction Services	12-000-400-XXX	63,240	63,240	252,638
	Total Capital Outlay		96,142	357,995	522,757
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	81,771	82,936	25,963
	General Fund Grand Total		11,601,776	12,787,539	13,336,805
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	18,212	447	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	25,605	17,231
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	25,605	17,231
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	60,208	62,998	50,398
	Title II	20-XXX-XXX-XXX	12,790	12,781	10,225
	Title IV	20-XXX-XXX-XXX	5,978	16,337	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	143,934	143,748	114,998
	Total Federal Projects	20-XXX-XXX-XXX	222,910	235,864	185,621
Special Revenue Fund Expenses	Total Special Revenue Funds		241,122	261,916	202,852
All Fund Expenses	Total Expenditures/Appropriations		11,842,898	13,049,455	13,539,657
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,842,898	13,049,455	13,539,657

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
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	1,329,019	1,939,586	1,305,152	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	494,341	389,016	289,016	254,471
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,516	\$27,647	\$30,327	\$29,623	\$30,687
Total Classroom Instruction	\$17,073	\$16,952	\$18,077	\$17,333	\$18,400
Classroom-Salaries and Benefits	\$16,599	\$16,411	\$17,199	\$16,450	\$17,105
Classroom-General Supplies and Textbooks	\$466	\$527	\$823	\$826	\$1,258
Classroom-Purchased Services	\$7	\$14	\$55	\$57	\$37
Total Support Services	\$4,329	\$4,312	\$4,912	\$5,019	\$4,977
Support Services-Salaries and Benefits	\$3,608	\$3,624	\$3,913	\$4,069	\$3,853
Total Administrative Costs	\$1,967	\$1,970	\$2,135	\$2,193	\$2,188
Administration Salaries and Benefits	\$1,636	\$1,593	\$1,745	\$1,693	\$1,736
Total Operations and Maintenance of Plant	\$3,647	\$3,887	\$4,597	\$4,490	\$4,529
Operations and Maintenance-Salaries and Benefits	\$1,965	\$1,977	\$2,054	\$2,000	\$2,038
Board Contribution to Food Services	\$88	\$113	\$114	\$111	\$111
Total Extracurricular Costs	\$319	\$352	\$422	\$410	\$416
Total Equipment Costs	\$74	\$93	\$834	\$816	\$752
Legal Costs	\$51	\$81	\$85	\$97	\$97
Employee Benefits as a percentage of salaries*	32.01%	29.03%	32.54%	31.90%	30.20%

*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 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 2019-20 revised appropriations and the 2020-21 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
Food Services	School Lunch Program with Ventnor School District	0
Insurance Coverages and Benefits	ACCASBO JIF Insurance fund for property insurance	0
	Diploma JIF for workers compensation coverage	0
Municipal/Public Works	Snow removal of district parking and lots through the City of Margate	0
	Water through the City of Margate	0
	Trash through the City of Margate	0
	City of Margate utilizes Margate School Districts for sports and activities. All custodial, maintenance and utilities are paid through school district	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 the City of Margate	0
Transportation Services, including Fuel	Transportation jointures with Ventnor School District	0
	Transportation jointures with Mainland Regional School District	0
	Purchase fuel through City of Margate	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 10/01/19)	3,709,501,700
	(H) Estimated Equalized Valuation (as of 10/01/19)	4,249,142,841
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.2830
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.2830
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.2471
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.2471

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	07/01/19
	End Date of Contract	06/30/20
	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
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	\$91,800
	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	07/01/19
	End Date of Contract	06/30/20
	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	

Employee Contract List for District

Name	Category	Measure
Jennifer Germana	Total Allowances Amount	\$2,850
	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	\$29,123
	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
	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	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Director
	Base Annual Salary Amount	\$95,488
	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	07/01/19
	End Date of Contract	06/30/20
	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
	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