

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	156.0	134.0	156.0
On Roll Special Ed Full-Time	20.0	19.0	18.0
On Roll Subtotal	176.0	153.0	174.0
Sent to Other Districts Special Ed	3.0	2.0	4.0
Received	1.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,849,389	1,849,389	1,886,377
	Total Tuition	10-1300	15,611	16,979	0
	Unrestricted Miscellaneous Revenues	10-1XXX	28,745	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	10	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	19	19
	Total Revenues from Local Sources		1,893,755	1,867,407	1,887,416
General Fund Revenues from State Sources	School Choice Aid	10-3116	166,092	179,532	172,346
	Categorical Transportation Aid	10-3121	5,993	5,993	5,993
	Extraordinary Aid	10-3131	2,963	0	0
	Categorical Special Education Aid	10-3132	78,905	78,905	78,905
	Categorical Security Aid	10-3177	40,306	40,306	40,306
	Adjustment Aid	10-3178	262,174	243,650	217,791
	PARCC Readiness Aid	10-3181	1,330	0	0
	Per Pupil Growth Aid	10-3182	1,330	0	0
	Professional Learning Community Aid	10-3183	1,700	0	0
	Total Revenues from State Sources		560,793	548,386	515,341
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	1,518,772	806,000	762,973
	Impact Aid-8007 Or 8008 Capital	10-4102	0	10,000	0
	Other Federal Grant Revenue-Passed Through State	10-42XX	24,042	0	0
	Total Revenues from Federal Sources		1,542,814	816,000	762,973
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	930,967	600,904
	Withdrawal from Impact Aid Reserve (General)	10-318	0	0	600,000
	Adjustment for Prior Year Encumbrances		0	117,412	0
	Actual Revenues (Over)/Under Expenditures		-511,237	0	0
General Fund Revenues	Total Operating Budget		3,486,125	4,280,172	4,366,634
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	95,007	90,582	68,172
	Total Revenues from State Sources		95,007	90,582	68,172

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	93,897	94,605	80,414
	Title II	20-4451-4455	8,025	8,146	6,924
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	59,114	54,208	46,077
	Other	20-4XXX	18,833	0	0
	Total Revenues from Federal Sources			189,869	166,959
Special Revenue Fund Revenues	Total Grants and Entitlements		284,876	257,541	210,087
All Fund Revenues	Total Revenues/Sources		3,771,001	4,537,713	4,576,721
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,771,001	4,537,713	4,576,721

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,228,412	1,356,754	1,390,199
	Special Education-Instruction	11-2XX-100-XXX	115,747	119,962	121,188
	Basic Skills/Remedial-Instruction	11-230-100-XXX	84,830	90,384	89,787
	Bilingual Education-Instruction	11-240-100-XXX	29,905	34,019	33,338
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	0	500	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	30,736	33,750	30,000
	Before/After School Programs	11-421-XXX-XXX	0	0	2,250
	Summer School	11-422-XXX-XXX	9,986	13,175	15,450
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	55,391	76,030	194,636
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,755	5,200	5,350
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,574	62,666	64,960
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	50,801	49,892	50,752
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	66,100	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	38,524	62,866	68,551
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	148,714	139,501	144,950
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	93,869	116,012	124,256
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	59,293	64,389	67,754
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	135,972	139,882	107,743
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	77,198	79,642	71,873
	Undistributed Expenditures-Central Services	11-000-251-XXX	79,924	95,170	93,459
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	10,084	10,700	5,800
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	337,913	546,694	546,053
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	52,533	98,690	89,345
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	722,641	863,122	905,740
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	5,000
		Total Undistributed Expenditures		1,926,186	2,481,556
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		3,425,802	4,130,120	4,228,454

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	2,138	46,872	35,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	58,185	103,161	103,161
	Interest Deposit to Capital Reserve	10-604	0	19	19
	Total Capital Outlay		60,323	150,052	138,180
General Fund Expenses and Transfers	General Fund Grand Total		3,486,125	4,280,172	4,366,634
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	95,007	90,582	68,172
	Total Preschool Education Aid	20-218-XXX-XXX	95,007	90,582	68,172
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	95,007	90,582	68,172
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	93,897	94,605	80,414
	Title II	20-XXX-XXX-XXX	8,025	8,146	6,924
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	59,114	54,208	46,077
	Other	20-XXX-XXX-XXX	18,833	0	0
	Total Federal Projects	20-XXX-XXX-XXX	189,869	166,959	141,915
Special Revenue Fund Expenses	Total Special Revenue Funds		284,876	257,541	210,087
All Fund Expenses	Total Expenditures/Appropriations		3,771,001	4,537,713	4,576,721
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,771,001	4,537,713	4,576,721

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	814	814	833	852
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	88	100,098	100,118	100,138
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	13,931	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	400,003	700,013	700,013	100,013
	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	1,315,135	1,322,871	850,904	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,513	\$20,299	\$20,412	\$26,444	\$23,061
Total Classroom Instruction	\$9,851	\$12,183	\$11,960	\$14,769	\$13,287
Classroom-Salaries and Benefits	\$8,887	\$11,213	\$10,833	\$13,427	\$12,051
Classroom-General Supplies and Textbooks	\$827	\$718	\$852	\$1,028	\$849
Classroom-Purchased Services	\$137	\$252	\$275	\$314	\$388
Total Support Services	\$2,753	\$3,252	\$3,314	\$4,608	\$3,787
Support Services-Salaries and Benefits	\$1,831	\$2,136	\$2,293	\$3,352	\$2,642
Total Administrative Costs	\$1,606	\$2,291	\$2,078	\$2,679	\$2,126
Administration Salaries and Benefits	\$1,280	\$1,966	\$1,753	\$2,120	\$1,910
Total Operations and Maintenance of Plant	\$1,882	\$2,302	\$2,784	\$4,019	\$3,559
Operations and Maintenance-Salaries and Benefits	\$931	\$1,137	\$1,381	\$1,651	\$1,487
Board Contribution to Food Services	\$94	\$0	\$27	\$33	\$29
Total Extracurricular Costs	\$301	\$246	\$220	\$302	\$241
Total Equipment Costs	\$286	\$13	\$81	\$306	\$201
Legal Costs	\$24	\$27	\$27	\$49	\$29
Employee Benefits as a percentage of salaries*	31.84%	34.59%	38.91%	36.96%	39.51%

*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 2018-19 revised appropriations and the 2019-20 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

Line Number	Source	Amount	Explanation
76060	GENERAL FUND	100,000	SHARED SERVICE AGREEMENT WITH CITY OF CAPE MAY - POOL RENOVATION YR 3/4 OF 10

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	BUDGETING (GAAP) AND PAYROLL SOFTWARE AND SERVICES - ASBURY PARK SCHOOL DISTRICT	0
Insurance Coverages and Benefits	INSURANCE COVERAGES AND SERVICES - NJSIG/CAIP	0
Municipal/Public Works	CONSTRUCTION / MGMT SERVICES - LAFAYETTE STREET PARK - CITY OF CAPE MAY	0
	TRASH / RECYCLABLES REMOVAL - CITY OF CAPE MAY	0
	ENERGY AUDIT / ENERGY SAVINGS IMPROVEMENT PLAN (ESIP) - CITY OF CAPE MAY	0
	SNOW REMOVAL - CITY OF CAPE MAY	0
Others	PARTNERSHIP IN EDUCATION (PIE) - UNITED STATES COAST GUARD	0
Professional Staff Development	STOCKTON UNIVERSITY - SRI/ETTC	0
Purchasing	ENERGY DELIVERY (ELECTRIC/NATURAL GAS) - NJ ACES CONSORTIUM	0
	COMMUNICATION SERVICES (TELEPHONE) - NJ ACT CONSORTIUM	0
Special Education Services	ALT. ASSESSMENT / DYNAMIC LEARNING MAPS (DLM) SHARED SERVICES - LOWER CAPE MAY REGIONAL SD	0
	ITINERANT THERAPEUTIC SERVICES - VARIED - LOWER CAPE MAY REGIONAL SD	0
	SPEECH THERAPIST SHARED SERVICE - LOWER CAPE MAY REGIONAL SD	0
	ITINERANT THERAPEUTIC SERVICES - VARIED - CAPE MAY COUNTY SPECIAL SERVICES SD (CMCSSSD)	0
	SPECIAL EDUCATION INSTRUCTIONAL SERVICES - CAPE MAY COUNTY SPECIAL SERVICES SD (CMCSSSD)	0
Transportation Services, including Fuel	STUDENT TRANSPORTATION (STUDENT EDUCATIONAL FIELD TRIPS / SPECIAL EVENTS) - LOWER CAPE MAY REGIONAL	0
	STUDENT-TO-SCHOOL TRANSPORTATION SERVICES (SPECIAL EDUCATION) - CAPE MAY COUNTY SPECIAL SERVICES SD (CMCSSSD)	0

Estimated Tax Rates

Municipality	Category	Amount
Cape May City	(A) General Fund School Levy	1,699,988
	(D) Total School Levy	1,886,377
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,843,406,631
	(H) Estimated Equalized Valuation (as of 10/01/18)	2,935,563,598
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0598
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0663
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0579
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0643

Employee Contract List for District

Name	Category	Measure
BORGER, ANNE	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	N/A
	Base Annual Salary Amount	\$75,036
	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	09/01/17
	End Date of Contract	06/30/18
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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	\$3,150
	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	DISTRICT MAXIMUM UPON RETIREMENT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
BORGES, ANNE	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
THOMAS, JOHN	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$85,862
	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	07/01/17
	End Date of Contract	06/30/18
	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
THOMAS, JOHN	Total Allowances Amount	\$4,637
	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	\$19,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	DISTRCIT MAXIMUM AT RETIREMENT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAXIMUM PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
ZELENAK, VICTORIA	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$158,967
	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
ZELENAK, VICTORIA	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$12,599
	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	\$37,179
	Contractual Post-Employment Benefit Description of Payout of Sick days	DISTRICT MAXIMUM UPON RETIREMENT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAXIMUM PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
ZELENAK, VICTORIA	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