

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Special Ed Full-Time	194.0	219.0	234.0
On Roll Special Ed Shared-Time	1.0	4.0	0.0
On Roll Subtotal	195.0	223.0	234.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	4,054,328	4,054,328	4,135,400
	Tuition from Local Education Authorities	10-1310	7,445,373	7,986,540	8,701,085
	Non-Resident Fees	10-1350	270,173	264,000	308,000
	Unrestricted Miscellaneous Revenues	10-1XXX	49,732	57,000	91,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	275	275
	Total Revenues from Local Sources		11,819,606	12,363,143	13,236,760
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	94,887	75,000	75,000
	Total Revenues from Federal Sources		94,887	75,000	75,000
General Fund Revenues from Other Sources	Transfers from Other Funds	10-5200	0	220,808	0
	Actual Revenues (Over)/Under Expenditures		-212,620	0	0
General Fund Revenues	Total Operating Budget		11,701,873	12,658,951	13,311,760
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	81,375	0	0
	Total Revenues from Local Sources	20-1XXX	81,375	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	5,652	0	0
	Total Revenues from State Sources		5,652	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		87,027	0	0
All Fund Revenues	Total Revenues/Sources		11,788,900	12,658,951	13,311,760
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,788,900	12,658,951	13,311,760

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	3,299,565	3,827,765	4,012,506	
	Other Instructional Programs-Instruction	11-4XX-100-XXX	746,031	755,020	744,326	
	Community Services Programs/Operations	11-800-330-XXX	5,700	6,500	8,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	201,648	192,780	274,206	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	977,138	905,112	991,182	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	553,600	572,360	562,695	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	90,849	35,075	37,513	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	30,907	59,200	70,840	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	392,422	375,803	373,782	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	375,220	381,320	393,342	
	Undistributed Expenditures-Central Services	11-000-251-XXX	214,675	212,456	219,021	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	82,272	89,859	96,738	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,802,446	1,958,714	1,985,262	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,738,352	3,131,802	3,365,572	
	Undistributed Expenditures-Food Services	11-000-310-930	11,956	0	0	
		Total Undistributed Expenditures		7,471,485	7,914,481	8,370,153
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		11,522,781	12,504,766	13,136,485	
Capital Outlay	Equipment	12-XXX-XXX-730	179,092	153,910	175,000	
	Interest Deposit to Capital Reserve	10-604	0	275	275	
		Total Capital Outlay		179,092	154,185	175,275
General Fund Expenses and Transfers	General Fund Grand Total		11,701,873	12,658,951	13,311,760	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	81,375	0	0	
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	5,652	0	0	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,652	0	0	
Special Revenue Fund Expenses	Total Special Revenue Funds		87,027	0	0	
All Fund Expenses	Total Expenditures/Appropriations		11,788,900	12,658,951	13,311,760	
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,788,900	12,658,951	13,311,760	

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	110,976	201,251	201,526	201,801
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	831,275	941,725	942,725	943,725
	Legal Reserve	0	0	0	0
	Tuition Reserve		0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		
Unrestricted	General Operating Budget	1,136,342	1,148,237	1,148,237	1,148,237
	Repayment of Debt		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	\$48,662	\$56,998	\$58,615	\$56,578	\$56,135
Total Classroom Instruction	\$24,041	\$27,511	\$28,939	\$29,164	\$28,926
Classroom-Salaries and Benefits	\$23,453	\$26,709	\$28,253	\$28,235	\$28,245
Classroom-General Supplies and Textbooks	\$384	\$620	\$373	\$503	\$409
Classroom-Purchased Services	\$204	\$182	\$313	\$426	\$272
Total Support Services	\$10,115	\$12,559	\$12,224	\$11,096	\$11,471
Support Services-Salaries and Benefits	\$9,647	\$12,065	\$11,691	\$10,425	\$10,500
Total Administrative Costs	\$5,514	\$6,928	\$6,785	\$6,395	\$6,185
Administration Salaries and Benefits	\$4,739	\$5,918	\$5,795	\$5,365	\$5,118
Total Operations and Maintenance of Plant	\$8,641	\$9,902	\$10,623	\$9,882	\$9,500
Operations and Maintenance-Salaries and Benefits	\$2,967	\$3,510	\$3,649	\$3,413	\$3,338
Board Contribution to Food Services	\$318	\$59	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$915	\$886	\$568	\$696	\$748
Legal Costs	\$43	\$43	\$68	\$63	\$85
Employee Benefits as a percentage of salaries*	36.69%	39.04%	41.40%	42.54%	43.76%

\*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 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Member of NJ School Boards Joint Insurance Fund	0
Others	provide recreational facilities to area districts and community groups	0
Purchasing	purchase of utilities through ACES	0
	procurement through Ed Services Commission of NJ and US Communities	0
	cooperative agreements for electrical, refrigeration and plumbing services with Middle Twp BOE as lead agency	0
Special Education Services	provide itinerant services (O/T, P/T, case management, speech, etc) to area districts	0
Superintendent and Assistant Sup.	Shared Superintendent with Cape May County Vo Tech School	0
Transportation Services, including Fuel	purchase fuel from County of Cape May	0
	provide student transportation services to area district through jointure agreements	0

## Employee Contract List for District

Name	Category	Measure
Jamie Moscony	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$136,000
	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	07/01/18
	End Date of Contract	06/30/19
	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	\$11,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$275
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$18,306
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of sal x 13 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th of sal x 22 days
	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
Jamie Moscony	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
Kathleen Allen	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$106,537
	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	06/01/18
	End Date of Contract	06/30/19
	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

Employee Contract List for District

Name	Category	Measure
Kathleen Allen	Total Allowances Amount	\$9,772
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$275
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,063
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 25 days
	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	
Michael McCourt	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$78,768
	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
Michael McCourt	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	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	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	\$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	\$12,467
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$ 60 x 127 days available, max \$8500
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th of sal x 16 days available
	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
Michael McCourt	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
shared service agreement	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.1
	Shared with Another District?	Y
	Shared County	09
	Shared District	0720
	Job Title Other District	superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	26
	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	\$0
	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	n/a shared services agreement	

Employee Contract List for District

Name	Category	Measure
shared service agreement	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a shared services agreement
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a shared services agreement
	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	shared services agreement
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported