

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	237.0	227.0	252.0
On Roll Special Ed Full-Time	42.0	40.0	40.0
On Roll Subtotal	279.0	267.0	292.0
Sent to Other Districts Regular	21.0	25.0	30.0
Sent to Other Districts Special Ed	16.0	15.0	15.0
Received		5.0	0.0
In State Facilities	4.0		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	7,393,659	7,541,532	7,692,363
	Unrestricted Miscellaneous Revenues	10-1XXX	85,965	9,000	45,000
	Interest Earned on Maintenance Reserve	10-1XXX	100	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources		7,479,824	7,550,732	7,737,563
General Fund Revenues from State Sources	School Choice Aid	10-3116	186,998	201,600	188,584
	Categorical Transportation Aid	10-3121	52,476	52,476	52,476
	Categorical Special Education Aid	10-3132	166,971	177,729	177,729
	Categorical Security Aid	10-3177	38,034	49,788	49,788
	Adjustment Aid	10-3178	235,387	212,028	194,696
	PARCC Readiness Aid	10-3181	2,480	0	0
	Per Pupil Growth Aid	10-3182	2,480	0	0
	Professional Learning Community Aid	10-3183	2,790	0	0
	Total Revenues from State Sources		687,616	693,621	663,273
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	904,377	836,550
	Withdrawal from Capital Reserve for Local Share	10-307	375,000	735,390	400,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	83,420	0
	Adjustment for Prior Year Encumbrances		0	11,187	0
	Actual Revenues (Over)/Under Expenditures		99,074	0	0
General Fund Revenues	Total Operating Budget		8,641,514	9,978,727	9,637,386
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	493,691	758,880	672,570
	Total Revenues from State Sources		493,691	758,880	672,570
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	85,919	86,099	73,184
	Title II	20-4451-4455	14,127	15,512	13,185
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	82,064	86,180	73,253
	Total Revenues from Federal Sources		192,110	197,791	168,122
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	73,440
Special Revenue Fund Revenues	Total Grants and Entitlements		685,801	956,671	914,132

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
All Fund Revenues	Total Revenues/Sources		9,327,315	10,935,398	10,551,518
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	73,440
	Total Revenues/Sources Net of Transfers		9,327,315	10,935,398	10,478,078

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	2,069,189	2,160,114	2,265,564
	Special Education-Instruction	11-2XX-100-XXX	370,492	442,808	451,251
	Basic Skills/Remedial-Instruction	11-230-100-XXX	115,588	29,558	103,089
	Bilingual Education-Instruction	11-240-100-XXX	22,761	32,663	39,467
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	138,672	120,500	146,132
	School-Sponsored Athletics-Instruction	11-402-100-XXX	25,525	52,050	55,000
	Community Services Programs/Operations	11-800-330-XXX	0	1,800	1,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,099,700	1,534,481	1,667,697
	Undistributed Expenditures-Health Services	11-000-213-XXX	68,964	91,381	84,306
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	81,575	94,121	94,832
	Undistributed Expenditures-Guidance	11-000-218-XXX	62,556	81,793	84,604
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	330,271	540,626	536,121
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	242,761	262,958	266,501
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	206,916	218,150	236,534
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	139,455	161,468	165,534
	Undistributed Expenditures-Central Services	11-000-251-XXX	144,348	129,059	117,152
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	700,600	881,244	951,144
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	165,488	248,350	219,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,348,295	1,699,419	1,630,200
	Undistributed Expenditures-Food Services	11-000-310-930	25,000	25,000	25,000
	Total Undistributed Expenditures		4,615,929	5,968,050	6,078,625
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	100	100	100
General Fund Current Expenses	Total General Current Expense		7,358,256	8,807,643	9,141,028
Capital Outlay	Equipment	12-XXX-XXX-730	204,100	120,000	85,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	329,058	830,068	411,258
	Increase In Capital Reserve	10-604	750,000	220,916	0
	Interest Deposit to Capital Reserve	10-604	100	100	100
	Total Capital Outlay		1,283,258	1,171,084	496,358
General Fund Expenses and Transfers	General Fund Grand Total		8,641,514	9,978,727	9,637,386

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	392,248	469,061	470,543
	Support Services	20-218-200-XXX	13,431	153,229	245,467
	Facility Acquisition and Construction Services	20-218-400-XXX	88,012	136,590	30,000
	Total Preschool Education Aid	20-218-XXX-XXX	493,691	758,880	746,010
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	493,691	758,880	746,010
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	85,919	86,099	73,184
	Title II	20-XXX-XXX-XXX	14,127	15,512	13,185
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	82,064	86,180	73,253
	Total Federal Projects	20-XXX-XXX-XXX	192,110	197,791	168,122
Special Revenue Fund Expenses	Total Special Revenue Funds		685,801	956,671	914,132
All Fund Expenses	Total Expenditures/Appropriations		9,327,315	10,935,398	10,551,518
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	73,440
	Total Expenditures Net of Transfers		9,327,315	10,935,398	10,478,078

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	910,190	1,285,290	687,496	287,596
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	350,000	350,100	350,200	350,300
	Legal Reserve	1,850,182	1,740,927	836,550	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	250,000	250,000	250,000	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	\$23,080	\$23,602	\$27,108	\$28,640	\$27,044
Total Classroom Instruction	\$13,876	\$13,975	\$15,134	\$15,951	\$14,965
Classroom-Salaries and Benefits	\$12,955	\$12,615	\$13,464	\$14,221	\$13,614
Classroom-General Supplies and Textbooks	\$762	\$982	\$1,293	\$1,332	\$968
Classroom-Purchased Services	\$160	\$378	\$377	\$398	\$384
Total Support Services	\$4,234	\$4,592	\$6,182	\$6,572	\$6,227
Support Services-Salaries and Benefits	\$3,428	\$3,708	\$5,124	\$5,412	\$4,945
Total Administrative Costs	\$1,351	\$1,312	\$1,356	\$1,433	\$1,243
Administration Salaries and Benefits	\$1,018	\$1,112	\$1,101	\$1,163	\$983
Total Operations and Maintenance of Plant	\$2,787	\$2,880	\$3,579	\$3,781	\$3,661
Operations and Maintenance-Salaries and Benefits	\$1,314	\$1,330	\$1,534	\$1,620	\$1,440
Board Contribution to Food Services	\$141	\$91	\$89	\$94	\$86
Total Extracurricular Costs	\$691	\$752	\$761	\$804	\$856
Total Equipment Costs	\$638	\$1,061	\$910	\$961	\$394
Legal Costs	\$115	\$28	\$60	\$64	\$58
Employee Benefits as a percentage of salaries*	37.11%	33.81%	42.09%	42.09%	38.90%

*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
300	INTEREST INCOME	45,000	INTEREST EARNED ON ACCOUNTS

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Wildwood School School District - Breakfast & Lunch Meals	0
Municipal/Public Works	Borough of Wildwood Crest - Trash Removal	0
Others	Lower Township Elementary School District - Security Supervision	0
Purchasing	Educational Data Services, Inc.	0
	Educational Services Commission of New Jersey	0
	Hunterdon Educational Services Commission	0
	Educational Services Commission of Morris County	0
Transportation Services, including Fuel	Cape May County Special Services - Pupil Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Wildwood Crest Bor	(A) General Fund School Levy	7,692,363
	(D) Total School Levy	7,692,363
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,291,044,313
	(H) Estimated Equalized Valuation (as of 10/01/18)	2,249,876,293
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.3358
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.3358
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.3419
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.3419

Employee Contract List for District

Name	Category	Measure
David Del Conte	Job Title	Superintendent
	Job Title II	0
	Base Annual Salary Amount	\$126,120
	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	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	14
	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	\$2,500
	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	\$29,552
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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

Employee Contract List for District

Name	Category	Measure
David Del Conte	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
Donna Groon	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	0
	Base Annual Salary Amount	\$111,094
	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	20
	Contracted Number of Annual Sick Days	14
	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
Donna Groon	Total Allowances Amount	\$1,020
	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	\$27,818
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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	
Frank Onorato	Job Title	Business Administrator
	Job Title II	0
	Base Annual Salary Amount	\$17,000
	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
Frank Onorato	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	90
	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
James Parker	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	0
	Base Annual Salary Amount	\$82,549
	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	20
	Contracted Number of Annual Sick Days	14
	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
James Parker	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	\$24,525
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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	
Larry Lhulier	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	0
	Base Annual Salary Amount	\$101,620
	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
Larry Lhulier	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	14
	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	\$1,020
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,921
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,725
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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
Larry Lhulier	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