

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	123.0	125.0	140.0
On Roll Special Ed Full-Time	26.0	24.0	25.0
On Roll Subtotal	149.0	149.0	165.0
Sent to Other Districts Special Ed	2.0		1.0
Received		6.0	0.0

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	1,886,377	1,886,377	1,886,377
	Total Tuition	10-1300	6,299	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	81,973	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	1,841	0	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	5
	Total Revenues from Local Sources		1,976,490	1,887,377	1,887,402
General Fund Revenues from State Sources	School Choice Aid	10-3116	172,346	165,096	169,764
	Categorical Transportation Aid	10-3121	5,993	5,993	5,993
	Extraordinary Aid	10-3131	27,541	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	217,791	174,404	115,235
	Other State Aids	10-3XXX	580	0	0
	Total Revenues from State Sources		543,462	464,704	410,203
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	1,459,190	700,000	700,000
	Impact Aid-8007 or 8008 Capital	10-4102	18,934	0	0
	Other Federal Grant Revenue-Passed Through State	10-42XX	36,031	0	0
	Total Revenues from Federal Sources		1,514,155	700,000	700,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	740,841	1,066,761
	Withdrawal from Impact Aid Reserve (General)	10-318	0	500,000	300,000
	Actual Revenues (Over)/Under Expenditures		-181,433	0	0
General Fund Revenues	Total Operating Budget		3,852,674	4,292,922	4,364,366
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	68,172	57,266	49,040
	Total Revenues from State Sources		68,172	57,266	49,040
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	88,608	89,087	71,270
	Title II	20-4451-4455	3,272	4,606	3,685
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	51,330	51,363	41,090
	CARES Act Education Stabilization Fund	20-4530	0	71,239	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	9,419	0
	CRRSA Act-ESSER II	20-4534		0	292,021
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		153,210	235,714	486,066
Special Revenue Fund Revenues	Total Grants and Entitlements		221,382	292,980	535,106
All Fund Revenues	Total Revenues/Sources		4,074,056	4,585,902	4,899,472
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,074,056	4,585,902	4,899,472

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	1,347,703	1,187,680	1,324,801
	Special Education-Instruction	11-2XX-100-XXX	120,693	161,947	190,840
	Basic Skills/Remedial-Instruction	11-230-100-XXX	44,502	87,574	81,340
	Bilingual Education-Instruction	11-240-100-XXX	9,242	77,767	76,200
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	22,817	30,000	20,000
	Before/After School Programs	11-421-XXX-XXX	1,150	1,950	0
	Summer School	11-422-XXX-XXX	15,337	15,600	29,450
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	126,550	150,069	120,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,708	16,317	16,863
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,277	73,215	72,215
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	51,864	57,010	58,250
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	0	104,370	120,380
	Undistributed Expenditures-Guidance	11-000-218-XXX	62,149	59,195	60,895
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	111,571	173,250	174,340
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	79,674	55,473	113,434
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	62,745	67,129	49,125
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	117,941	98,317	94,550
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	72,318	91,025	70,663
	Undistributed Expenditures-Central Services	11-000-251-XXX	101,126	121,572	115,600
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	7,500	16,452	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	436,558	558,211	525,131
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	51,708	71,780	59,082
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	791,874	832,898	793,021
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	10,000
	Total Undistributed Expenditures		2,144,563	2,551,283	2,463,549
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	20
General Fund Current Expenses	Total General Current Expense		3,706,007	4,113,801	4,186,200

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	43,506	75,960	75,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	103,161	103,161	103,161
	Interest Deposit to Capital Reserve	10-604	0	0	5
	Total Capital Outlay		146,667	179,121	178,166
General Fund Expenses and Transfers	General Fund Grand Total		3,852,674	4,292,922	4,364,366
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	68,172	57,266	49,040
	Total Preschool Education Aid	20-218-XXX-XXX	68,172	57,266	49,040
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	68,172	57,266	49,040
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	88,608	89,087	71,270
	Title II	20-XXX-XXX-XXX	3,272	4,606	3,685
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	51,330	51,363	41,090
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	71,239	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	9,419	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	292,021
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	153,210	235,714	486,066
Special Revenue Fund Expenses	Total Special Revenue Funds		221,382	292,980	535,106
All Fund Expenses	Total Expenditures/Appropriations		4,074,056	4,585,902	4,899,472
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,074,056	4,585,902	4,899,472

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	814	815	815	820
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,151	250,991	250,991	251,011
	Legal Reserve	0	0	0	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)	1,100,364	1,103,306	603,306	303,306
	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	1,291,745	1,419,395	1,316,761	250,000
	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	\$24,735	\$24,369	\$20,252	\$26,505	\$24,583
Total Classroom Instruction	\$13,912	\$14,455	\$10,751	\$14,042	\$13,587
Classroom-Salaries and Benefits	\$12,778	\$13,412	\$9,560	\$12,527	\$12,156
Classroom-General Supplies and Textbooks	\$813	\$668	\$802	\$972	\$950
Classroom-Purchased Services	\$321	\$375	\$389	\$544	\$481
Total Support Services	\$4,369	\$3,663	\$3,888	\$5,120	\$4,972
Support Services-Salaries and Benefits	\$3,116	\$2,554	\$2,927	\$3,848	\$3,842
Total Administrative Costs	\$2,597	\$2,599	\$1,973	\$2,798	\$2,217
Administration Salaries and Benefits	\$2,130	\$2,230	\$1,719	\$2,302	\$1,933
Total Operations and Maintenance of Plant	\$3,518	\$3,405	\$3,371	\$4,190	\$3,548
Operations and Maintenance-Salaries and Benefits	\$1,590	\$1,675	\$1,423	\$1,641	\$1,495
Board Contribution to Food Services	\$0	\$0	\$26	\$34	\$61
Total Extracurricular Costs	\$304	\$211	\$210	\$276	\$160
Total Equipment Costs	\$308	\$295	\$390	\$510	\$455
Legal Costs	\$54	\$36	\$31	\$40	\$35
Employee Benefits as a percentage of salaries*	36.31%	36.33%	36.39%	37.04%	32.34%

*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)
Food Services	Shared foos service agreement with West Cape May school district	0
Insurance Coverages and Benefits	NJSIG / NJ CAIP - district insurance services and coverage - joint insurance fund	0
	State of NJ - SEHBP - health and prescription insurance coverage	0
Municipal/Public Works	City of Cape May - Aquatics Center	0
	City of Cape May - Trash / Recycling services	0
	City of Cape May - Snow removal / adverse weather services	0
	City of Cape May - Playground / fields - maintenance and upkeep	0
Professional Staff Development	Stockton University SRI/ETTC consortium	0
Purchasing	NJ ACES - Electricity and natural gas supply and delivery	0
Special Education Services	LCMR - Speech Patholgist Services	0
Staffing - Other	Stone Harbor SD - World Language Teacher	0
Technology Services	NJSBA - NJ ACT - Internet and telephony services	0
Transportation Services, including Fuel	CMCSSSD - Shared transportation services	0
	LCMR - transportation services	0

Estimated Tax Rates

Municipality	Category	Amount
Cape May City	(A) General Fund School Levy	1,886,377
	(D) Total School Levy	1,886,377
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,886,887,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	3,243,694,045
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0653
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0653
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0582
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0582

Employee Contract List for District

Name	Category	Measure
GARGUILO, ROBERT A	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$47,500
	Full-Time Equivalent (FTE)	0.4
	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	95
	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	\$650
	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	Per diem interim contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem interim contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per diem interim contract
	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
GARGUILO, ROBERT A	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
PALOMBO, ZACHARY H	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,162
	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
PALOMBO, ZACHARY H	Total Allowances Amount	\$9,750
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$11,767
	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	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
	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
THOMAS, JOHN R	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,214
	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
THOMAS, JOHN R	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
	Total Allowances Amount	\$7,102
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximim \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
	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
THOMAS, JOHN R	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