

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Special Ed Full-Time	226.0	225.0	225.0
On Roll Special Ed Shared-Time	3.0	3.0	0.0
On Roll Subtotal	229.0	228.0	225.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	4,135,400	4,135,400	4,135,400
	Tuition from Local Education Authorities	10-1310	8,638,386	7,500,118	7,807,568
	Non-Resident Fees	10-1350	309,589	319,000	319,000
	Unrestricted Miscellaneous Revenues	10-1XXX	150,213	110,000	65,000
	Interest Earned on Maintenance Reserve	10-1XXX	1,000	4,500	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	275	2,000	1,000
	Total Revenues from Local Sources		13,234,863	12,071,018	12,328,968
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	92,568	75,000	75,000
	Total Revenues from Federal Sources		92,568	75,000	75,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	550,000	400,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	425,980	0
	Withdrawal from Maintenance Reserve	10-310	0	370,106	0
	Transfers from Other Funds	10-5200	0	500,000	100,000
	Actual Revenues (Over)/Under Expenditures		-525,865	0	0
General Fund Revenues	Total Operating Budget		12,801,566	13,992,104	12,903,968
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	23,000
	Total Revenues from Local Sources	20-1XXX	0	0	23,000
Special Revenue Fund Revenues from Federal Sources	CARES Act Education Stabilization Fund	20-4530	0	10,000	0
	Total Revenues from Federal Sources		0	10,000	0
Special Revenue Fund Revenues	Total Grants and Entitlements		0	10,000	23,000
All Fund Revenues	Total Revenues/Sources		12,801,566	14,002,104	12,926,968
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,801,566	14,002,104	12,926,968

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	3,908,069	4,264,532	4,045,951
	Other Instructional Programs-Instruction	11-4XX-100-XXX	714,387	575,765	550,339
	Community Services Programs/Operations	11-800-330-XXX	8,500	8,500	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	232,936	294,426	286,325
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	975,568	999,916	1,104,974
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	535,269	558,011	500,138
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	37,351	39,488	41,094
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	63,742	66,600	61,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	364,107	367,347	369,499
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	401,394	406,452	414,882
	Undistributed Expenditures-Central Services	11-000-251-XXX	224,055	228,417	231,904
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	103,219	120,616	114,475
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,884,357	2,015,303	2,017,563
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,931,259	3,135,165	2,956,874
	Undistributed Expenditures-Food Services	11-000-310-930	30,435	0	0
	Total Undistributed Expenditures		7,783,692	8,231,741	8,099,428
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	4,500	1,000
General Fund Current Expenses	Total General Current Expense		12,414,648	13,085,038	12,705,218
Capital Outlay	Equipment	12-XXX-XXX-730	386,918	469,737	197,750
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	435,329	0
	Interest Deposit to Capital Reserve	10-604	0	2,000	1,000
	Total Capital Outlay		386,918	907,066	198,750
General Fund Expenses and Transfers	General Fund Grand Total		12,801,566	13,992,104	12,903,968
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	23,000
Special Revenue Fund Expenses for Federal Projects	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	10,000	0
	Total Federal Projects	20-XXX-XXX-XXX	0	10,000	0
Special Revenue Fund Expenses	Total Special Revenue Funds		0	10,000	23,000
All Fund Expenses	Total Expenditures/Appropriations		12,801,566	14,002,104	12,926,968
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,801,566	14,002,104	12,926,968

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	401,526	801,801	377,821	378,821
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	942,725	943,725	51,225	52,225
	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	1,648,100	1,773,568	1,223,568	823,568
	Repayment of Debt		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	\$52,463	\$53,364	\$55,680	\$57,751	\$56,463
Total Classroom Instruction	\$26,707	\$27,368	\$28,757	\$29,679	\$28,004
Classroom-Salaries and Benefits	\$25,822	\$26,617	\$27,798	\$28,778	\$27,137
Classroom-General Supplies and Textbooks	\$528	\$446	\$503	\$440	\$482
Classroom-Purchased Services	\$357	\$305	\$456	\$461	\$384
Total Support Services	\$10,690	\$10,756	\$11,228	\$11,640	\$11,910
Support Services-Salaries and Benefits	\$10,052	\$10,032	\$10,266	\$10,368	\$10,913
Total Administrative Costs	\$6,072	\$6,109	\$6,191	\$6,482	\$6,543
Administration Salaries and Benefits	\$5,046	\$5,012	\$5,075	\$5,280	\$5,435
Total Operations and Maintenance of Plant	\$8,880	\$8,949	\$9,454	\$9,897	\$9,954
Operations and Maintenance-Salaries and Benefits	\$3,071	\$3,013	\$3,327	\$3,461	\$3,534
Board Contribution to Food Services	\$69	\$131	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$1,101	\$1,663	\$446	\$2,074	\$879
Legal Costs	\$40	\$86	\$85	\$88	\$67
Employee Benefits as a percentage of salaries*	38.43%	39.22%	40.20%	40.59%	38.73%

*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)
Insurance Coverages and Benefits	member of NJ School Boards Joint Insurance Fund	0
Others	provide recreational facilities to area districts and community programs, including use of indoor pool	0
Purchasing	purchase of utilities through ACES	0
	procurement (telecommunications and internet) through Ed Services Commission of NJ and US Communities	0
	cooperative agreements for electrical, refrig and plumbing services with Middle Twp BOE as lead agency	0
Special Education Services	provide itinerant services (OT, PT, case management, speech, etc.) to area districts	0
	sign language interpreting offered to CMC Vo Tech and Middle Township schools	0
Superintendent and Assistant Sup.	shared Super intendent with Cape May County Vo Tech School	0
Transportation Services, including Fuel	purchase fuel through County of Cape May	0
	provide student transportation services to area districts 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	\$144,212
	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	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	\$13,422
	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	\$27,203
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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	\$115,970
	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	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	\$27,043
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 27 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	\$84,500
	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	07/01/20
	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	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	\$13,375
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$60 x 153 days, max \$8500
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 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

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	07/01/20
	End Date of Contract	06/30/21
	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