

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	86.0	71.0	72.0
On Roll Special Ed Full-Time	7.0	8.0	8.0
On Roll Subtotal	93.0	79.0	80.0
Sent to Other Districts Special Ed	1.0	2.0	5.0
Received	21.0	1.0	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	1,186,000	1,209,720	1,255,243
	Total Tuition	10-1300	7,000	8,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	4,586	900	900
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	20	20
	Interest Earned on Maintenance Reserve	10-1XXX	41	70	70
	Interest Earned on Capital Reserve Funds	10-1XXX	224	350	350
	Total Revenues from Local Sources		1,197,851	1,219,060	1,256,583
General Fund Revenues from State Sources	School Choice Aid	10-3116	539,404	524,841	480,657
	Categorical Transportation Aid	10-3121	5,258	5,258	5,258
	Categorical Special Education Aid	10-3132	61,104	61,576	65,735
	Categorical Security Aid	10-3177	11,934	11,934	11,934
	Total Revenues from State Sources		617,700	603,609	563,584
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	139,889	221,652
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	90,000	90,000
	Withdrawal from Maintenance Reserve	10-310	0	15,000	13,800
	Adjustment for Prior Year Encumbrances		0	5,168	0
	Actual Revenues (Over)/Under Expenditures		-28,649	0	0
General Fund Revenues	Total Operating Budget		1,786,902	2,072,726	2,145,619
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	300	400
	Other Revenue from Local Sources	20-1XXX	4,127	4,000	3,200
	Total Revenues from Local Sources	20-1XXX	4,127	4,300	3,600
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	43,498	2,000	0
	Title II	20-4451-4455	2,109	1,687	1,350
	I.D.E.A. Part B (Handicapped)	20-4420-4429	24,285	18,200	14,560
	Total Revenues from Federal Sources		69,892	21,887	15,910
Special Revenue Fund Revenues	Total Grants and Entitlements		74,019	26,187	19,510

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		0	0	1
Debt Service Fund Revenues	Total Repayment of Debt		0	0	1
All Fund Revenues	Total Revenues/Sources		1,860,921	2,098,913	2,165,130
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,860,921	2,098,913	2,165,130

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	581,254	615,223	600,864
	Special Education-Instruction	11-2XX-100-XXX	58,504	73,043	75,386
	Basic Skills/Remedial-Instruction	11-230-100-XXX	39,854	71,968	72,647
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	5,000	5,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	60,446	153,203	237,716
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	19,548	15,346	15,275
	Undistributed Expenditures-Health Services	11-000-213-XXX	21,145	58,543	60,244
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	15,751	16,933	17,419
	Undistributed Expenditures-Guidance	11-000-218-XXX	32,230	33,196	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	36,950	39,150	83,550
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	158,536	176,357	169,585
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	139,062	135,810	135,296
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,501	15,194	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	62,777	73,055	74,249
	Undistributed Expenditures-Central Services	11-000-251-XXX	63,886	58,725	61,209
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	184,653	201,589	194,722
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	33,612	40,390	45,459
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	206,304	191,992	185,989
	Undistributed Expenditures-Food Services	11-000-310-930	26,000	7,500	5,000
	Total Undistributed Expenditures		1,066,401	1,216,983	1,301,213
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	70	70
	Interest Earned on Current Expense Emergency Res	10-607	0	20	20
General Fund Current Expenses	Total General Current Expense		1,746,013	1,982,307	2,055,200
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	40,889	90,069	90,069
	Interest Deposit to Capital Reserve	10-604	0	350	350
	Total Capital Outlay		40,889	90,419	90,419
General Fund Expenses and Transfers	General Fund Grand Total		1,786,902	2,072,726	2,145,619

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,127	4,000	3,200
	Student Activity Fund	20-475-XXX-XXX	0	300	400
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	43,498	2,000	0
	Title II	20-XXX-XXX-XXX	2,109	1,687	1,350
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	24,285	18,200	14,560
	Total Federal Projects	20-XXX-XXX-XXX	69,892	21,887	15,910
Special Revenue Fund Expenses	Total Special Revenue Funds		74,019	26,187	19,510
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	0	1
	Total Debt Service Funds		0	0	1
All Fund Expenses	Total Expenditures/Appropriations		1,860,921	2,098,913	2,165,130
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,860,921	2,098,913	2,165,130

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	398,736	358,139	268,489	178,839
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	70,000	51,845	36,915	23,185
	Legal Reserve	274,207	361,541	221,652	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	20,000	20,000	20,020	20,040
	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	1	1	1	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	\$16,209	\$18,205	\$18,537	\$22,641	\$22,149
Total Classroom Instruction	\$8,399	\$8,825	\$9,054	\$10,951	\$10,674
Classroom-Salaries and Benefits	\$7,246	\$8,184	\$8,073	\$9,605	\$9,790
Classroom-General Supplies and Textbooks	\$782	\$317	\$771	\$907	\$448
Classroom-Purchased Services	\$371	\$324	\$211	\$438	\$435
Total Support Services	\$4,539	\$5,380	\$5,706	\$6,929	\$6,904
Support Services-Salaries and Benefits	\$3,924	\$4,017	\$4,407	\$5,206	\$5,173
Total Administrative Costs	\$1,326	\$1,591	\$1,523	\$1,862	\$1,810
Administration Salaries and Benefits	\$590	\$1,197	\$1,178	\$1,401	\$870
Total Operations and Maintenance of Plant	\$1,576	\$2,123	\$2,112	\$2,732	\$2,628
Operations and Maintenance-Salaries and Benefits	\$639	\$540	\$751	\$1,305	\$1,443
Board Contribution to Food Services	\$314	\$287	\$81	\$95	\$63
Total Extracurricular Costs	\$55	\$0	\$61	\$72	\$71
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$86	\$113	\$86	\$151	\$138
Employee Benefits as a percentage of salaries*	15.31%	19.49%	14.81%	16.04%	15.48%

*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)
Others	Food Service - Share with CMC	15,000
Social Worker/Psychologist	Contract with CMCSSSD	50,000
Staffing - Other	Spanish Share for Teacher	45,000
Technology Services	Share with Lower	30,000

Estimated Tax Rates

Municipality	Category	Amount
West Cape May	(A) General Fund School Levy	1,255,243
	(D) Total School Levy	1,255,243
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	503,776,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	612,271,147
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.2492
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.2492
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.2050
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.2050

Employee Contract List for District

Name	Category	Measure
Maureen McGonigle	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum Supervisor
	Base Annual Salary Amount	\$101,695
	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	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	\$13,750
	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	\$8,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$35 per day to an \$8,000 Max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Maureen McGonigle	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
Robert Garguilo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$72,000
	Full-Time Equivalent (FTE)	0.7
	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	180
	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

Employee Contract List for District

Name	Category	Measure
Robert Garguilo	Total Allowances Amount	\$1,500
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Todd D'Anna	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$42,436
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Todd D'Anna	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	52
	Contracted Number of Annual Vacation Days	4
	Contracted Number of Annual Sick Days	2
	Contracted Number of Annual Personal Days	1
	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	\$800
	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	\$5,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$50/day @ \$5,000 Max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No 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
Todd D'Anna	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