

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	125.0	144.0	154.0
On Roll Special Ed Full-Time	24.0	23.0	24.0
On Roll Subtotal	149.0	167.0	178.0
Sent to Other Districts Special Ed		1.0	4.0
Received	6.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,886,377	1,886,377	1,924,105
	Total Tuition	10-1300	5,030	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	11,957	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	70	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Other Restricted Miscellaneous Revenues	10-1XXX	5	0	0
	Total Revenues from Local Sources			1,903,439	1,887,402
General Fund Revenues from State Sources	School Choice Aid	10-3116	165,096	169,764	168,576
	Categorical Transportation Aid	10-3121	5,993	5,993	5,993
	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	174,404	115,235	72,583
	Military Impact Aid (State Source)	10-3247		1,539,532	1,115,164
	Other State Aids	10-3XXX	290	0	0
Total Revenues from State Sources			464,994	1,949,735	1,481,527
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	1,486,836	700,000	700,000
	Other Federal Grant Revenue-Passed Through State	10-42XX	44,620	46,326	0
	Total Revenues from Federal Sources		1,531,456	746,326	700,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,066,761	1,289,587
	Withdrawal from Impact Aid Reserve (General)	10-318	0	700,000	0
	Withdrawal from Unemployment Fund Balance	10-320	0	11,117	0
	Actual Revenues (Over)/Under Expenditures		-503,885	0	0
General Fund Revenues	Total Operating Budget		3,396,004	6,361,341	5,396,244
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	57,266	425,073	446,318
	Total Revenues from State Sources		57,266	425,073	446,318

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	89,087	75,555	60,444
	Title II	20-4451-4455	4,606	4,237	3,390
	Title IV	20-4471-4474	10,000	10,000	8,000
	Arp-Idea Preschool	20-4409	0	631	0
	Arp-Idea Basic	20-4419	0	7,419	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	51,363	51,440	41,152
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	648,248	831,298
	CARES Act Education Stabilization Fund	20-4530	66,239	0	0
	Coronavirus Relief Fund (CRF)	20-4532	9,020	0	0
	CRRSA Act-ESSER II	20-4534	0	292,021	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			230,315	1,334,551
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	26,254
Special Revenue Fund Revenues	Total Grants and Entitlements		287,581	1,759,624	1,416,856
All Fund Revenues	Total Revenues/Sources		3,683,585	8,120,965	6,813,100
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	26,254
	Total Revenues/Sources Net of Transfers		3,683,585	8,120,965	6,786,846

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,119,946	1,325,161	1,395,808
	Special Education-Instruction	11-2XX-100-XXX	89,247	190,840	197,606
	Basic Skills/Remedial-Instruction	11-230-100-XXX	4,187	109,943	99,230
	Bilingual Education-Instruction	11-240-100-XXX	73,306	76,200	69,912
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,240	20,000	20,000
	Before/After School Programs	11-421-XXX-XXX	825	0	0
	Summer School	11-422-XXX-XXX	13,027	29,450	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	14,984	120,000	116,968
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,364	16,863	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,661	70,862	77,192
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	57,186	60,103	128,331
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	106,452	120,380	146,599
	Undistributed Expenditures-Guidance	11-000-218-XXX	58,829	60,895	52,322
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	80,220	105,479	89,600
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	53,664	113,424	91,763
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	50,972	49,100	45,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	83,923	103,950	134,695
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	84,443	70,163	60,696
	Undistributed Expenditures-Central Services	11-000-251-XXX	118,722	116,063	130,773
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	11,927	10,585	15,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	383,276	525,374	621,401
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	19,906	59,082	60,579
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	731,432	793,021	711,634
	Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	5,000
	Total Undistributed Expenditures		1,938,961	2,405,344	2,488,253
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		3,248,739	4,156,958	4,270,829

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	44,104	121,321	70,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	103,161	2,083,057	1,055,410
	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		147,265	2,204,383	1,125,415
General Fund Expenses and Transfers	General Fund Grand Total		3,396,004	6,361,341	5,396,244
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	57,266	334,218	376,433
	Support Services	20-218-200-XXX	0	90,855	96,139
	Total Preschool Education Aid	20-218-XXX-XXX	57,266	425,073	472,572
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	57,266	425,073	472,572
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	89,087	75,555	60,444
	Title II	20-XXX-XXX-XXX	4,606	4,237	3,390
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	51,363	51,440	41,152
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	7,419	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	631	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	66,239	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	9,020	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	292,021	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	648,248	831,298
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	230,315	1,334,551	944,284
	Special Revenue Fund Expenses	Total Special Revenue Funds		287,581	1,759,624

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
All Fund Expenses	Total Expenditures/Appropriations		3,683,585	8,120,965	6,813,100
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	26,254
	Total Expenditures Net of Transfers		3,683,585	8,120,965	6,786,846

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	1,419,395	1,623,065	1,543,641	254,054
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	815	815	820	825
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	250,991	250,952	250,972	250,992
	Legal Reserve	0	0	0	0
	Unemployment Fund	28,416	28,422	17,305	17,305
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	1,103,306	1,403,554	703,554	703,554
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	0	0	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,369	\$21,989	\$24,583	\$26,365	\$25,503
Total Classroom Instruction	\$14,455	\$12,161	\$13,587	\$15,872	\$14,855
Classroom-Salaries and Benefits	\$13,412	\$11,307	\$12,156	\$14,387	\$12,528
Classroom-General Supplies and Textbooks	\$668	\$456	\$950	\$1,010	\$1,675
Classroom-Purchased Services	\$375	\$398	\$481	\$475	\$651
Total Support Services	\$3,663	\$4,219	\$4,972	\$4,538	\$4,311
Support Services-Salaries and Benefits	\$2,554	\$3,412	\$3,842	\$3,550	\$2,809
Total Administrative Costs	\$2,599	\$2,591	\$2,217	\$2,251	\$2,248
Administration Salaries and Benefits	\$2,230	\$2,241	\$1,933	\$1,928	\$1,485
Total Operations and Maintenance of Plant	\$3,405	\$2,888	\$3,548	\$3,447	\$3,880
Operations and Maintenance-Salaries and Benefits	\$1,675	\$1,158	\$1,495	\$1,238	\$1,632
Board Contribution to Food Services	\$0	\$0	\$61	\$60	\$28
Total Extracurricular Costs	\$211	\$85	\$160	\$158	\$148
Total Equipment Costs	\$295	\$296	\$455	\$726	\$393
Legal Costs	\$36	\$36	\$35	\$35	\$67
Employee Benefits as a percentage of salaries*	36.33%	36.76%	32.34%	32.17%	31.28%

*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 2021-22 revised appropriations and the 2022-23 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	FOOD SERVICE PROVISIONING (host. dist.)	0
Insurance Coverages and Benefits	NEW JERSEY SCHOOL INSURANCE GROUP NJSIG (member district)	0
Municipal/Public Works	SNOW REMOVAL / TRASH REMOVAL	0
	SWIMMING POOL AND PLAYGROUND (recreational area)	0
Others	THE ALLIANCE FOR COMPETITIVE ENERGY SERVICES (ACES)	0
Professional Staff Development	STOCKTON UNIVERSITY: SOUTHERN REGIONAL INSTITUTE / ETTC	0
Social Worker/Psychologist	SHARED SCHOOL PSYCHOLOGIST	0
Special Education Services	SHARED SPEECH (host dist.)	0
	SHARED SPECIAL EDUCATION SOFTWARE AND MANAGEMENT SERVICES (LCMR host dist.)	0
Superintendent and Assistant Sup.	SHARED SUPERINTENDENT (host dist.)	0
Transportation Services, including Fuel	CAPE MAY COUNTY SHARED SERVICE TRANSPORTATION / LCMR TRANSPORTATION	0

Estimated Tax Rates

Municipality	Category	Amount
Cape May City	(A) General Fund School Levy	2,867,293
	(D) Total School Levy	1,924,105
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	2,912,777,800
	(H) Estimated Equalized Valuation (as of 10/01/21)	3,610,732,366
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0984
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0661
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0794
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0533

Employee Contract List for District

Name	Category	Measure
PALOMBO, ZACHARY	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$127,500
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	09
	Shared District	5610
	Job Title Other District	SUPERINTENDENT
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/26
	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	\$12,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$500
	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	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

Employee Contract List for District

Name	Category	Measure
PALOMBO, ZACHARY	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	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$108,476
	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	07/01/21
	End Date of Contract	06/30/22
	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
THOMAS, JOHN	Total Allowances Amount	\$6,852
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$500
	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	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