

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Special Ed Full-Time	225.0	221.0	219.0
On Roll Special Ed Shared-Time	3.0	7.0	0.0
On Roll Subtotal	228.0	228.0	219.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 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	7,262,250	7,807,568	8,720,601
	Non-Resident Fees	10-1350	347,782	319,000	275,000
	Unrestricted Miscellaneous Revenues	10-1XXX	103,387	65,000	34,024
	Interest Earned on Maintenance Reserve	10-1XXX	4,500	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,000	1,000	1,000
	Total Revenues from Local Sources		11,855,319	12,328,968	13,167,025
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	103,140	75,000	0
	Total Revenues from Federal Sources		103,140	75,000	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	400,000	0
	Transfers from Other Funds	10-5200	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	575	0
	Actual Revenues (Over)/Under Expenditures		1,148,142	0	0
General Fund Revenues	Total Operating Budget		13,106,601	12,904,543	13,167,025
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	4,557	23,000	15,000
	Other Revenue from Local Sources	20-1XXX	9,514	0	0
	Total Revenues from Local Sources	20-1XXX	14,071	23,000	15,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	5,051	0
	Total Revenues from State Sources		0	5,051	0
Special Revenue Fund Revenues from Federal Sources	Arp-ESSER	20-4540	0	66,620	133,241
	CARES Act Education Stabilization Fund	20-4530	10,000	0	0
	Other	20-4XXX	22,363	0	0
	Total Revenues from Federal Sources		32,363	66,620	133,241
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		3,744	0	3,000
Special Revenue Fund Revenues	Total Grants and Entitlements		50,178	94,671	151,241
All Fund Revenues	Total Revenues/Sources		13,156,779	12,999,214	13,318,266
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,156,779	12,999,214	13,318,266

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	3,554,874	4,101,638	4,326,308
	Other Instructional Programs-Instruction	11-4XX-100-XXX	457,532	494,427	482,895
	Community Services Programs/Operations	11-800-330-XXX	7,800	8,500	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	240,271	286,325	288,701
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	980,966	1,104,974	1,163,363
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	529,940	500,138	478,590
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	38,630	41,094	42,653
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	66,573	61,700	57,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	336,126	369,999	381,565
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	403,022	414,882	410,108
	Undistributed Expenditures-Central Services	11-000-251-XXX	222,342	231,904	242,550
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	127,530	114,475	119,235
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,912,627	2,017,863	2,075,803
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,632,551	2,956,874	2,890,154
	Undistributed Expenditures-Food Services	11-000-310-930	10,172	0	0
	Total Undistributed Expenditures		7,500,750	8,100,228	8,150,322
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000
General Fund Current Expenses	Total General Current Expense		11,520,956	12,705,793	12,969,025
Capital Outlay	Equipment	12-XXX-XXX-730	1,150,316	197,750	197,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	435,329	0	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		1,585,645	198,750	198,000
General Fund Expenses and Transfers	General Fund Grand Total		13,106,601	12,904,543	13,167,025
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	9,514	0	0
	Student Activity Fund	20-475-XXX-XXX	8,301	23,000	18,000
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	5,051	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	5,051	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	CARES Act Education Stabilization Fund	20-477-XXX-XXX	10,000	0	0
	Other	20-XXX-XXX-XXX	22,363	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	66,620	133,241
	Total Federal Projects	20-XXX-XXX-XXX	32,363	66,620	133,241
Special Revenue Fund Expenses	Total Special Revenue Funds		50,178	94,671	151,241
All Fund Expenses	Total Expenditures/Appropriations		13,156,779	12,999,214	13,318,266
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,156,779	12,999,214	13,318,266

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	1,773,568	1,028,501	628,501	628,501
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	801,801	377,821	378,821	379,821
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	943,725	948,225	949,225	950,225
	Legal Reserve	0	0	0	0
	Unemployment Fund	264,920	280,750	280,750	280,750
	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 Special Revenue Fund	Student Activity Fund	25,112	21,368	21,368	18,368
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	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	\$53,364	\$50,358	\$56,463	\$56,592	\$59,215
Total Classroom Instruction	\$27,368	\$24,044	\$28,004	\$28,073	\$29,663
Classroom-Salaries and Benefits	\$26,617	\$23,436	\$27,137	\$27,206	\$28,779
Classroom-General Supplies and Textbooks	\$446	\$397	\$482	\$455	\$460
Classroom-Purchased Services	\$305	\$211	\$384	\$413	\$424
Total Support Services	\$10,756	\$10,846	\$11,910	\$11,926	\$12,282
Support Services-Salaries and Benefits	\$10,032	\$9,842	\$10,913	\$10,892	\$11,238
Total Administrative Costs	\$6,109	\$6,189	\$6,543	\$6,561	\$6,754
Administration Salaries and Benefits	\$5,012	\$5,147	\$5,435	\$5,449	\$5,557
Total Operations and Maintenance of Plant	\$8,949	\$9,188	\$9,954	\$9,978	\$10,463
Operations and Maintenance-Salaries and Benefits	\$3,013	\$2,982	\$3,534	\$3,543	\$3,677
Board Contribution to Food Services	\$131	\$44	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$1,663	\$5,028	\$879	\$881	\$900
Legal Costs	\$86	\$81	\$67	\$73	\$100
Employee Benefits as a percentage of salaries*	39.22%	38.42%	38.73%	38.77%	36.55%

*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)
Curriculum Services	Instructional vocational segments purchased through Cape May County Vo Tech	0
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) to area districts	0
	sign language interpreting services offered to area districts	0
Superintendent and Assistant Sup.	shared Superintendent with Cape May County Vo Tech	0
Technology Services	Technology Director svcs purchased through Cape May County Vo Tech	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	\$148,466
	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	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	\$15,572
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$975
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,562
	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	\$119,395
	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	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	\$10,372
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$525
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,398
	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	\$86,955
	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	07/01/21
	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	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	\$13,344
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum - \$60 per day
	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 services 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	07/01/21
	End Date of Contract	06/30/22
	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	