

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	71.0	77.0	78.0
On Roll Special Ed Full-Time	8.0	8.0	8.0
On Roll Subtotal	79.0	85.0	86.0
Sent to Other Districts Special Ed	2.0	3.0	3.0
Received	1.0	2.0	2.0

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	1,209,720	1,255,243	1,340,925
	Unrestricted Miscellaneous Revenues	10-1XXX	8,665	900	900
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	6	20	20
	Interest Earned on Maintenance Reserve	10-1XXX	11	70	70
	Interest Earned on Capital Reserve Funds	10-1XXX	108	350	350
	Other Restricted Miscellaneous Revenues	10-1XXX	1	0	0
	Total Revenues from Local Sources			1,218,511	1,256,583
General Fund Revenues from State Sources	School Choice Aid	10-3116	524,841	480,657	519,753
	Categorical Transportation Aid	10-3121	5,258	5,258	5,258
	Extraordinary Aid	10-3131	6,198	0	0
	Categorical Special Education Aid	10-3132	61,254	65,735	73,347
	Categorical Security Aid	10-3177	11,934	11,934	11,934
	Other State Aids	10-3XXX	580	0	0
	Total Revenues from State Sources			610,065	563,584
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	221,652	205,767
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	90,000	0
	Withdrawal from Maintenance Reserve	10-310	0	13,800	10,000
	Adjustment for Prior Year Encumbrances		0	3,690	0
	Actual Revenues (Over)/Under Expenditures		-4,815	0	0
General Fund Revenues	Total Operating Budget		1,823,761	2,149,309	2,168,324
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	270	400	400
	Other Revenue from Local Sources	20-1XXX	3,943	3,200	2,560
	Total Revenues from Local Sources	20-1XXX	4,213	3,600	2,960
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	2,602	2,214	1,771
	Title II	20-4451-4455	997	1,247	998
	Title IV	20-4471-4474	10,000	10,000	8,000
	Arp-Idea Preschool	20-4409	0	307	0
	Arp-Idea Basic	20-4419	0	3,610	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	22,772	20,551	16,441

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	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	19,235	0
	Coronavirus Relief Fund (CRF)	20-4532	3,823	0	0
	CRRSA Act-ESSER II	20-4534	0	8,559	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			40,194	310,723
Special Revenue Fund Revenues	Total Grants and Entitlements		44,407	314,323	30,170
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		0	1	0
Debt Service Fund Revenues	Total Repayment of Debt		0	1	0
All Fund Revenues	Total Revenues/Sources		1,868,168	2,463,633	2,198,494
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,868,168	2,463,633	2,198,494

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	623,171	596,865	658,334
	Special Education-Instruction	11-2XX-100-XXX	69,525	75,386	62,240
	Basic Skills/Remedial-Instruction	11-230-100-XXX	71,810	72,647	57,388
	Bilingual Education-Instruction	11-240-100-XXX	0	0	45,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,000	5,000	5,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	72,000	215,374	175,962
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,491	15,275	17,086
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,103	60,244	62,220
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	16,215	17,419	16,504
	Undistributed Expenditures-Guidance	11-000-218-XXX	34,879	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	38,515	86,300	57,247
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	164,362	174,585	174,432
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	78,030	147,389	133,455
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,701	7,791	19,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	71,051	81,249	82,371
	Undistributed Expenditures-Central Services	11-000-251-XXX	59,267	66,418	65,136
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	167,995	207,410	228,945
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	30,467	45,459	45,459
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	186,376	178,989	203,036
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	5,000	5,000
	Total Undistributed Expenditures		1,011,452	1,308,902	1,286,353
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		1,778,958	2,058,890	2,114,405
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	53,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,803	90,069	69
	Interest Deposit to Capital Reserve	10-604	0	350	350
	Total Capital Outlay		44,803	90,419	53,919
General Fund Expenses and Transfers	General Fund Grand Total		1,823,761	2,149,309	2,168,324

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,943	3,200	2,560
	Student Activity Fund	20-475-XXX-XXX	270	400	400
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	2,602	2,214	1,771
	Title II	20-XXX-XXX-XXX	997	1,247	998
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	22,772	20,551	16,441
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	3,610	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	307	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	3,823	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	8,559	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	19,235	0
	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	40,194	310,723
Special Revenue Fund Expenses	Total Special Revenue Funds		44,407	314,323	30,170
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	1	0
	Total Debt Service Funds		0	1	0
All Fund Expenses	Total Expenditures/Appropriations		1,868,168	2,463,633	2,198,494
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,868,168	2,463,633	2,198,494

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	250,000	256,778	256,778	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	358,139	313,522	223,872	224,222
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	51,845	36,856	23,126	13,196
	Legal Reserve	361,541	420,641	198,989	0
	Unemployment Fund	7,327	7,328	7,328	7,328
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	20,000	20,020	20,040	20,060
	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 Special Revenue Fund	Student Activity Fund	509	509	509	509
	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	\$18,205	\$21,821	\$22,149	\$21,153	\$22,010
Total Classroom Instruction	\$8,825	\$11,413	\$10,674	\$9,947	\$10,924
Classroom-Salaries and Benefits	\$8,184	\$10,843	\$9,790	\$9,163	\$9,127
Classroom-General Supplies and Textbooks	\$317	\$207	\$448	\$342	\$626
Classroom-Purchased Services	\$324	\$364	\$435	\$442	\$1,171
Total Support Services	\$5,380	\$6,060	\$6,904	\$6,623	\$6,247
Support Services-Salaries and Benefits	\$4,017	\$4,468	\$5,173	\$4,909	\$4,453
Total Administrative Costs	\$1,591	\$1,866	\$1,810	\$1,842	\$1,842
Administration Salaries and Benefits	\$1,197	\$1,260	\$870	\$814	\$853
Total Operations and Maintenance of Plant	\$2,123	\$2,371	\$2,628	\$2,615	\$2,872
Operations and Maintenance-Salaries and Benefits	\$540	\$1,367	\$1,443	\$1,351	\$1,412
Board Contribution to Food Services	\$287	\$65	\$63	\$59	\$58
Total Extracurricular Costs	\$0	\$45	\$71	\$67	\$67
Total Equipment Costs	\$0	\$0	\$0	\$0	\$622
Legal Costs	\$113	\$265	\$138	\$212	\$128
Employee Benefits as a percentage of salaries*	19.49%	15.59%	15.48%	14.84%	17.43%

*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	Consolidated with Cape May City	15,000
Insurance Coverages and Benefits	SCREBF Health Care Fund	12,000
Municipal/Public Works	Snow Removal	5,000
Special Education Services	CMCSSSD	15,000
Staffing - Other	Spanish Teacher 1 day per week share	35,000
Superintendent and Assistant Sup.	Share Superintendent services with Cape May City	65,000
Technology Services	Technology Director share with Lower Township	50,000

Estimated Tax Rates

Municipality	Category	Amount
West Cape May	(A) General Fund School Levy	1,340,925
	(D) Total School Levy	1,340,925
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	512,943,400
	(H) Estimated Equalized Valuation (as of 10/01/21)	704,786,205
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2614
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2614
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1903
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1903

Employee Contract List for District

Name	Category	Measure
Maureen McGonigle	Job Title	Other
	Job Title II	Supervisor
	Base Annual Salary Amount	\$105,756
	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	184
	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	\$14,000
	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/day to max \$8,000
	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
Shared Service Agreement	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	09
	Shared District	0710
	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	130
	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
Shared Service Agreement	Total Allowances Amount	\$0
	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	\$72,194
	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	Shared Service Contract
	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	\$43,709
	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	07/01/21
	End Date of Contract	06/30/22
	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	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	\$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 to max \$5,000
	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

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