

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Special Ed Full-Time	221.0	229.0	240.0
On Roll Special Ed Shared-Time	7.0	8.0	0.0
On Roll Subtotal	228.0	237.0	240.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 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	9,027,480	8,720,601	7,970,711
	Prior Year Tuition Adjustment from Local Education Authorities	10-1310	-931,932	0	0
	Non-Resident Fees	10-1350	411,300	275,000	528,000
	Unrestricted Miscellaneous Revenues	10-1XXX	144,365	34,024	153,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	2,000
	Total Revenues from Local Sources		12,786,613	13,167,025	12,791,111
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	87,972	0	0
	Total Revenues from Federal Sources		87,972	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	550,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	513,950
	Withdrawal from Maintenance Reserve	10-310	0	0	381,024
	Transfers from Other Funds	10-5200	0	0	500,000
	Actual Revenues (Over)/Under Expenditures		-767,950	0	0
General Fund Revenues	Total Operating Budget		12,106,635	13,167,025	14,736,085
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3,799	15,000	15,000
	Other Revenue from Local Sources	20-1XXX	43,464	0	0
	Total Revenues from Local Sources	20-1XXX	47,263	15,000	15,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	5,051	0	0
	Total Revenues from State Sources		5,051	0	0
Special Revenue Fund Revenues from Federal Sources	Arp-ESSER	20-4540	0	133,241	0
	CRRSA Act-ESSER II	20-4534	66,620	0	0
	Total Revenues from Federal Sources		66,620	133,241	0
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		7,915	3,000	0
Special Revenue Fund Revenues	Total Grants and Entitlements		126,849	151,241	15,000
All Fund Revenues	Total Revenues/Sources		12,233,484	13,318,266	14,751,085
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,233,484	13,318,266	14,751,085

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	3,940,989	4,337,888	4,632,242	
	Other Instructional Programs-Instruction	11-4XX-100-XXX	457,203	438,069	517,105	
	Community Services Programs/Operations	11-800-330-XXX	7,300	8,500	13,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	242,358	265,985	279,851	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,213,286	1,158,033	1,297,159	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	450,566	501,305	549,980	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	38,366	61,101	63,053	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	56,431	57,600	55,050	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	360,577	375,464	376,572	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	411,043	413,708	423,128	
	Undistributed Expenditures-Central Services	11-000-251-XXX	230,595	242,550	254,210	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	113,357	121,735	123,632	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,792,577	2,090,603	2,149,403	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,313,753	2,890,154	3,163,450	
	Undistributed Expenditures-Food Services	11-000-310-930	6,298	0	0	
	Total Undistributed Expenditures			7,229,207	8,178,238	8,735,488
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	2,000
General Fund Current Expenses	Total General Current Expense		11,634,699	12,963,695	13,900,335	
Capital Outlay	Equipment	12-XXX-XXX-730	471,936	202,330	15,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	818,750	
	Interest Deposit to Capital Reserve	10-604	0	1,000	2,000	
	Total Capital Outlay		471,936	203,330	835,750	
General Fund Expenses and Transfers	General Fund Grand Total		12,106,635	13,167,025	14,736,085	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	43,464	0	0	
	Student Activity Fund	20-475-XXX-XXX	11,714	18,000	15,000	
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	5,051	0	0	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,051	0	0	

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	66,620	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	133,241	0
	Total Federal Projects	20-XXX-XXX-XXX	66,620	133,241	0
Special Revenue Fund Expenses	Total Special Revenue Funds		126,849	151,241	15,000
All Fund Expenses	Total Expenditures/Appropriations		12,233,484	13,318,266	14,751,085
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,233,484	13,318,266	14,751,085

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	1,028,501	1,110,026	1,110,026	560,026
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	377,821	1,028,821	1,029,821	517,871
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	948,225	949,225	950,225	571,201
	Legal Reserve	0	0	0	0
	Unemployment Fund	280,750	315,750	315,750	315,750
	Tuition Reserve		0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
	Student Activity Fund	21,368	13,453	10,453	10,453
Restricted for Repayment of Debt	Scholarship Fund	0	0	0	0
	Repayment of Debt	0	0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$50,358	\$50,143	\$59,215	\$55,634	\$57,910
Total Classroom Instruction	\$24,044	\$24,654	\$29,663	\$27,681	\$29,098
Classroom-Salaries and Benefits	\$23,436	\$23,768	\$28,779	\$26,493	\$28,065
Classroom-General Supplies and Textbooks	\$397	\$596	\$460	\$464	\$465
Classroom-Purchased Services	\$211	\$289	\$424	\$725	\$568
Total Support Services	\$10,846	\$11,119	\$12,282	\$11,651	\$12,496
Support Services-Salaries and Benefits	\$9,842	\$10,409	\$11,238	\$10,614	\$11,536
Total Administrative Costs	\$6,189	\$6,013	\$6,754	\$6,381	\$6,334
Administration Salaries and Benefits	\$5,147	\$5,028	\$5,557	\$5,275	\$5,244
Total Operations and Maintenance of Plant	\$9,188	\$8,288	\$10,463	\$9,871	\$9,905
Operations and Maintenance-Salaries and Benefits	\$2,982	\$2,347	\$3,677	\$3,314	\$3,484
Board Contribution to Food Services	\$44	\$27	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$5,028	\$2,034	\$900	\$868	\$63
Legal Costs	\$81	\$98	\$100	\$94	\$79
Employee Benefits as a percentage of salaries*	38.42%	31.53%	36.55%	37.20%	37.42%

*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 2022-23 revised appropriations and the 2023-24 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 purchase through Cape May Technical	0
Insurance Coverages and Benefits	member of NJ Schools Boards Joint Insurance Fund	0
Others	provide recreational facilities to area districts and community programs, including use of indoor pool	0
Purchasing	purchase of natural gas and electric through ACES	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
Staffing - Other	shared staffing services agreements with CM Technical, Dennis Twp., & Wildwood school districts	0
Superintendent and Assistant Sup.	shared Superintendent with Cape May Technical School	0
Technology Services	Technology Director svcs purchased through Cape May Technical	0
Transportation Services, including Fuel	purchase fuel through County of Cape May	0
	provide student transportation services to area schools, functioning as county CTSA	0

Employee Contract List for District

Name	Category	Measure
Kathleen Allen	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$122,917
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$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	\$34,856
	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

Employee Contract List for District

Name	Category	Measure
Kathleen Allen	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	\$89,982
	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	07/01/22
	End Date of Contract	06/30/23
	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

Employee Contract List for District

Name	Category	Measure
Michael McCourt	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	\$13,691
	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
	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 Svcs 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

Employee Contract List for District

Name	Category	Measure
Shared Svcs Agreement	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/26
	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
Thomas Baruffi	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,400
	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	08/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	184
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	11
	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
Thomas Baruffi	Total Allowances Amount	\$4,000
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None - interim
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None - interim
	Contractual Post-Employment Benefit Description of Payout of Personal days	None - interim
	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