

Advertised Enrollments

| Pupil Enrollment Categories | 10-15-2021 Actual | 10-15-2022 Actual | 10-13-2023 Estimate |
|------------------------------------|----------------------|----------------------|------------------------|
| Sent to Other Districts Regular | 2.0 | 1.0 | 1.0 |
| Sent to Other Districts Special Ed | 0.0 | 0.0 | 1.0 |

Advertised Revenues

| Budget Category | Description | Account | 2021-22 Actual | 2022-23 Revised | 2023-24 Proposed |
|--|--|---------|----------------|-----------------|------------------|
| General Fund Revenues from Local Sources | Local Tax Levy | 10-1210 | 103,118 | 103,118 | 103,118 |
| | Unrestricted Miscellaneous Revenues | 10-1XXX | 44 | 150 | 100 |
| | Interest Earned On Current Expense Emergency Reserve | 10-1XXX | 0 | 0 | 50 |
| | Total Revenues from Local Sources | | 103,162 | 103,268 | 103,268 |
| General Fund Revenues from State Sources | Categorical Transportation Aid | 10-3121 | 1,796 | 1,796 | 1,796 |
| | Categorical Special Education Aid | 10-3132 | 5,348 | 4,000 | 0 |
| | Categorical Security Aid | 10-3177 | 368 | 368 | 231 |
| | Adjustment Aid | 10-3178 | 4,521 | 0 | 0 |
| | Total Revenues from State Sources | | 12,033 | 6,164 | 2,027 |
| General Fund Revenues from Other Sources | Budgeted Fund Balance-Operating Budget | 10-303 | 0 | 39,840 | 0 |
| | Actual Revenues (Over)/Under Expenditures | | -50,319 | 0 | 0 |
| General Fund Revenues | Total Operating Budget | | 64,876 | 149,272 | 105,295 |
| All Fund Revenues | Total Revenues/Sources | | 64,876 | 149,272 | 105,295 |
| Revenues Net of Transfers | Total Revenues/Sources Net of Transfers | | 64,876 | 149,272 | 105,295 |

Advertised Appropriations

| Budget Category | Description | Account | 2021-22 Actual | 2022-23 Revised | 2023-24 Proposed |
|--|--|----------------|----------------|-----------------|------------------|
| General Fund Current Expenses for Support Services | Undistributed Expenditures-Instruction (Tuition) | 11-000-100-XXX | 43,198 | 118,810 | 71,009 |
| | Undistributed Expenditures-Support Services-General Administration | 11-000-230-XXX | 6,531 | 12,676 | 12,900 |
| | Undistributed Expenditures-Central Services | 11-000-251-XXX | 12,000 | 12,000 | 15,000 |
| | Undistributed Expenditures-Student Transportation Services | 11-000-270-XXX | 2,000 | 4,786 | 4,786 |
| | Personal Services-Employee Benefits | 11-XXX-XXX-2XX | 1,147 | 1,000 | 1,550 |
| | Total Undistributed Expenditures | | 64,876 | 149,272 | 105,245 |
| General Fund Current Expenses for Increased Reserves | Interest Earned on Current Expense Emergency Res | 10-607 | 0 | 0 | 50 |
| General Fund Current Expenses | Total General Current Expense | | 64,876 | 149,272 | 105,295 |
| General Fund Expenses and Transfers | General Fund Grand Total | | 64,876 | 149,272 | 105,295 |
| All Fund Expenses | Total Expenditures/Appropriations | | 64,876 | 149,272 | 105,295 |
| Expenses Net of Transfers | Total Expenditures Net of Transfers | | 64,876 | 149,272 | 105,295 |

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 | 250,000 | 247,508 | 247,508 | 247,508 |
| | Repayment of Debt | 0 | 0 | 0 | 0 |
| Restricted for General Operating Budget | Capital Reserve | 0 | 0 | 0 | 0 |
| | Adult Education Programs | 0 | 0 | 0 | 0 |
| | Maintenance Reserve | 0 | 0 | 0 | 0 |
| | Legal Reserve | 86,954 | 39,840 | 0 | 0 |
| | Unemployment Fund | 1,679 | 1,604 | 1,604 | 1,604 |
| | Tuition Reserve | 0 | 0 | 0 | 0 |
| | Current Expense Emergency Reserve | 62,188 | 162,188 | 162,188 | 162,238 |
| | 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 | 0 | 0 | 0 | 0 |
| | Scholarship Fund | 0 | 0 | 0 | 0 |
| Restricted for Repayment of Debt | Repayment of Debt | 0 | 0 | 0 | 0 |

Shared Services

| Shared Service Category Type | Shared Service Category Description | Amount Saved (Optional) |
|---|--|-------------------------|
| Transportation Services, including Fuel | Lower Cape May Regional School District agrees via joint transportation contract to provide transportation for students to the receiving schools when needed | 0 |

Estimated Tax Rates

| Municipality | Category | Amount |
|--------------------|--|-------------|
| Cape May Point Bor | (A) General Fund School Levy | 103,118 |
| | (D) Total School Levy | 103,118 |
| | (B) Estimated Net Taxable Valuation (as of 10/01/22) | 475,020,100 |
| | (H) Estimated Equalized Valuation (as of 10/01/22) | 699,587,776 |
| | (C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$ | 0.0217 |
| | (F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$ | 0.0217 |
| | (I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$ | 0.0147 |
| | (L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$ | 0.0147 |

Employee Contract List for District

| Name | Category | Measure |
|----------------|--|------------------------|
| Rose M. Millar | Job Title | Business Administrator |
| | Job Title II | Board Secretary |
| | Base Annual Salary Amount | \$12,000 |
| | 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 | 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 |