

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	198.0	202.0	207.0
On Roll Special Ed Full-Time	38.0	41.0	37.0
On Roll Subtotal	236.0	243.0	244.0
In Private School Placements	1.0		2.0
Sent to Other Districts Regular	22.0	23.0	20.0
Sent to Other Districts Special Ed	13.0	9.0	13.0

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	8,364,510	8,531,800	8,702,436
	Unrestricted Miscellaneous Revenues	10-1XXX	35,519	35,000	40,000
	Interest Earned on Maintenance Reserve	10-1XXX	100	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources		8,400,229	8,567,000	8,742,636
General Fund Revenues from State Sources	School Choice Aid	10-3116	210,825	224,505	249,840
	Categorical Transportation Aid	10-3121	52,476	52,476	52,476
	Extraordinary Aid	10-3131	43,999	0	0
	Categorical Special Education Aid	10-3132	177,729	177,729	177,729
	Categorical Security Aid	10-3177	49,788	49,788	49,788
	Adjustment Aid	10-3178	136,887	100,343	69,508
	Total Revenues from State Sources		671,704	604,841	599,341
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	660,132	805,020
	Withdrawal from Capital Reserve for Local Share	10-307	600,000	700,000	600,000
	Withdrawal from Maintenance Reserve	10-310	115,000	0	0
	Other Financing Sources	10-5XXX	60,789	0	0
	Actual Revenues (Over)/Under Expenditures		-1,064,964	0	0
General Fund Revenues	Total Operating Budget		8,782,758	10,531,973	10,746,997
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	22,288	11,700	0
	Total Revenues from Local Sources	20-1XXX	22,288	11,700	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	541,002	367,556	486,360
	Total Revenues from State Sources		541,002	367,556	486,360
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	82,009	113,255	90,604
	Title II	20-4451-4455	11,528	14,791	11,833
	Title IV	20-4471-4474	10,000	10,000	8,000
	Arp-Idea Preschool	20-4409	1,023	0	0
	Arp-Idea Basic	20-4419	12,022	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	84,603	84,826	67,861
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Total Revenues from Federal Sources		271,185	222,872	178,298
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	12,881	13,127	0
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-10,968	-5,850	0
Special Revenue Fund Revenues	Total Grants and Entitlements		836,388	609,405	664,658
All Fund Revenues	Total Revenues/Sources		9,619,146	11,141,378	11,411,655
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	12,881	13,127	0
	Total Revenues/Sources Net of Transfers		9,606,265	11,128,251	11,411,655

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,425,616	2,707,031	2,831,917
	Special Education-Instruction	11-2XX-100-XXX	389,536	780,500	565,500
	Basic Skills/Remedial-Instruction	11-230-100-XXX	119,323	116,600	124,700
	Bilingual Education-Instruction	11-240-100-XXX	39,389	47,100	42,400
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	139,539	114,500	109,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	22,379	78,500	78,500
	Community Services Programs/Operations	11-800-330-XXX	0	1,800	1,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,108,632	956,829	961,022
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,773	98,500	94,000
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	68,461	97,200	97,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	10,330	44,400	54,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	384,301	479,855	531,400
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	296,606	353,500	381,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	206,418	249,300	233,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	146,138	165,000	161,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	128,354	130,500	108,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,002,965	1,111,400	1,238,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	209,834	268,000	303,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,515,386	1,875,000	2,033,000
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	20,000	20,000
	Total Undistributed Expenditures		5,149,198	5,849,484	6,216,222
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	100	100	100
General Fund Current Expenses	Total General Current Expense		8,285,080	9,695,615	9,970,639
Capital Outlay	Equipment	12-XXX-XXX-730	20,869	75,000	85,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	371,709	761,258	691,258
	Increase In Capital Reserve	10-604	105,000	0	0
	Interest Deposit to Capital Reserve	10-604	100	100	100
	Total Capital Outlay		497,678	836,358	776,358
General Fund Expenses and Transfers	General Fund Grand Total		8,782,758	10,531,973	10,746,997

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	11,320	5,850	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	458,495	243,574	327,017
	Support Services	20-218-200-XXX	45,388	137,109	159,343
	Facility Acquisition and Construction Services	20-218-400-XXX	50,000	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	553,883	380,683	486,360
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	553,883	380,683	486,360
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	82,009	113,255	90,604
	Title II	20-XXX-XXX-XXX	11,528	14,791	11,833
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,603	84,826	67,861
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	12,022	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,023	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	271,185	222,872	178,298
Special Revenue Fund Expenses	Total Special Revenue Funds		836,388	609,405	664,658
All Fund Expenses	Total Expenditures/Appropriations		9,619,146	11,141,378	11,411,655
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	12,881	13,127	0
	Total Expenditures Net of Transfers		9,606,265	11,128,251	11,411,655

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	346,995	390,901	390,901	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,816,046	1,921,146	1,221,246	621,346
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	388,960	388,960	389,060	389,160
	Legal Reserve	1,018,093	1,324,251	664,119	0
	Unemployment Fund	8,004	8,004	8,004	8,004
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	2,044	13,012	18,862	18,862
	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	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	\$28,966	\$31,704	\$37,292	\$36,371	\$37,676
Total Classroom Instruction	\$17,421	\$18,892	\$21,814	\$21,275	\$21,632
Classroom-Salaries and Benefits	\$16,399	\$17,079	\$19,484	\$19,003	\$19,190
Classroom-General Supplies and Textbooks	\$642	\$1,392	\$1,557	\$1,519	\$1,643
Classroom-Purchased Services	\$381	\$420	\$773	\$754	\$799
Total Support Services	\$5,903	\$5,704	\$7,578	\$7,391	\$7,862
Support Services-Salaries and Benefits	\$4,719	\$4,394	\$5,546	\$5,409	\$5,578
Total Administrative Costs	\$1,451	\$1,491	\$1,622	\$1,582	\$1,458
Administration Salaries and Benefits	\$1,181	\$1,272	\$1,346	\$1,313	\$1,194
Total Operations and Maintenance of Plant	\$3,346	\$4,690	\$5,143	\$5,016	\$5,631
Operations and Maintenance-Salaries and Benefits	\$1,736	\$1,672	\$1,626	\$1,586	\$1,881
Board Contribution to Food Services	\$119	\$21	\$84	\$82	\$82
Total Extracurricular Costs	\$726	\$906	\$1,043	\$1,017	\$1,003
Total Equipment Costs	\$15	\$301	\$316	\$309	\$348
Legal Costs	\$51	\$50	\$51	\$49	\$45
Employee Benefits as a percentage of salaries*	33.76%	34.22%	38.69%	38.69%	42.08%

*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)
Insurance Coverages and Benefits	Member of the Joint Insurance Fund	0
Purchasing	Middlesex Regional Educational Service Member	0
	Hunterdon County Educational Services Member	0
	Educational Services Commission of NJ Member	0
	NJ School Boards Association TEC Co-Op Member	0
	CMC Cooperative Pricing System Vendors	0
	Educational Services of Morris County (EdData)	0
	Camden County Educational Services Commission	0
	Omnia Partners, Public Sector Cooperative	0
	Somerset County Educational Service Commission	0
	Special Education Services	Shared Service with Upper Township to use their Behavioral Specialists

Estimated Tax Rates

Municipality	Category	Amount
Wildwood Crest Bor	(A) General Fund School Levy	8,702,436
	(D) Total School Levy	8,702,436
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	2,345,000,000
	(H) Estimated Equalized Valuation (as of 10/01/22)	3,099,392,017
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.3711
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.3711
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.2808
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.2808

Employee Contract List for District

Name	Category	Measure
David J Del Conte	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$138,508
	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	06/30/26
	Contracted Number of Annual Work Days	180
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	14
	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	\$2,200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$38,100
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15k per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Dictated by the District
	Contractual Post-Employment Benefit Description of Payout of Personal days	Turn into Sick days
	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
David J Del Conte	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
James J Lushok	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$106,650
	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)?	Y
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	180
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	14
	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
James J Lushok	Total Allowances Amount	\$2,200
	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	\$32,775
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped by at \$15k
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract detail
	Contractual Post-Employment Benefit Description of Payout of Personal days	Turn into Sick at end of year
	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	
James Parker	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities
	Base Annual Salary Amount	\$95,558
	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
James Parker	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	180
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	14
	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
Larry Lhulier	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,608
	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	180
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	14
	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
Larry Lhulier	Total Allowances Amount	\$1,200
	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	\$34,435
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15k
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per negotiated contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Turn into Sick days at end of year
	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	
Mario Tridente	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Child Study
	Base Annual Salary Amount	\$103,348
	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
Mario Tridente	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	180
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	14
	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