

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	66.0	73.0	86.0
On Roll Special Ed Full-Time	10.0	8.0	8.0
On Roll Subtotal	76.0	81.0	94.0
Sent to Other Districts Special Ed	3.0	3.0	4.0
Received	9.0	1.0	0.0

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,340,925	1,367,744	1,367,744
	Total Tuition	10-1300	3,570	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	12,999	0	10,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	20	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	5	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	118	25	25
	Other Restricted Miscellaneous Revenues	10-1XXX	1	0	0
	Total Revenues from Local Sources		1,357,638	1,367,789	1,377,789
General Fund Revenues from State Sources	School Choice Aid	10-3116	519,753	561,054	602,238
	Categorical Transportation Aid	10-3121	5,258	7,919	12,628
	Categorical Special Education Aid	10-3132	73,347	73,347	89,350
	Categorical Security Aid	10-3177	11,934	11,934	11,934
	Other State Aids	10-3XXX	624	0	0
	Total Revenues from State Sources		610,916	654,254	716,150
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	276,165	379,632
	Withdrawal from Current Expense Emergency Reserve	10-312	0	20,041	0
	Withdrawal from Unemployment Fund Balance	10-320	0	25	25
	Actual Revenues (Over)/Under Expenditures		88,807	0	0
General Fund Revenues	Total Operating Budget		2,057,361	2,318,274	2,473,596
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,730	0	750
	Other Revenue from Local Sources	20-1XXX	1,608	0	0
	Total Revenues from Local Sources	20-1XXX	3,338	0	750
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	166,752	191,152
	Other Restricted Entitlements	20-32XX	6,374	0	0
	Total Revenues from State Sources		6,374	166,752	191,152

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,247	770	616
	Title IV	20-4471-4474	18,378	0	0
	IDEA Part B (Handicapped)	20-4420-4429	22,335	23,574	18,860
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	540	28,001	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	11,248	28,752	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	13,117	26,883	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	0	19,235	0
	CRRSA Act-ESSER II	20-4534	8,559	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	21,999	0	0
	CRRSA Act-Mental Health Grant	20-4536	30,792	0	0
	Total Revenues from Federal Sources		129,215	172,215	19,476
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	29,408
Special Revenue Fund Revenues	Total Grants and Entitlements		137,811	340,083	240,036
All Fund Revenues	Total Revenues/Sources		2,195,172	2,658,357	2,713,632
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	29,408
	Total Revenues/Sources Net of Transfers		2,195,172	2,658,357	2,684,224

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	563,721	797,594	845,275
	Special Education-Instruction	11-2XX-100-XXX	58,299	64,534	68,772
	Basic Skills/Remedial-Instruction	11-230-100-XXX	76,019	62,669	64,607
	Bilingual Education-Instruction	11-240-100-XXX	50,853	38,727	55,215
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	530	6,500	6,500
	Summer School	11-422-XXX-XXX	0	0	20,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	129,313	131,263	149,514
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,581	8,546	10,242
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,918	66,568	68,547
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	7,752	10,942	16,024
	Undistributed Expenditures-Guidance	11-000-218-XXX	3,744	0	79,619
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	62,422	52,819	48,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	183,091	170,789	121,743
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	128,795	66,513	75,121
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,018	32,987	32,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	73,414	70,823	106,350
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	0	32,487	7,585
	Undistributed Expenditures-Central Services	11-000-251-XXX	68,795	72,237	67,785
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	186,392	262,562	270,146
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	63,590	89,547	90,123
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	179,669	230,512	233,726
	Undistributed Expenditures-Food Services	11-000-310-930	3,598	5,000	1,800
	Total Undistributed Expenditures		1,182,092	1,303,595	1,378,825
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		1,931,514	2,273,639	2,439,614

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	125,778	20,041	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	69	24,569	33,957
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		125,847	44,635	33,982
General Fund Expenses and Transfers	General Fund Grand Total		2,057,361	2,318,274	2,473,596
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,608	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	160,053	209,899
	Support Services	20-218-200-XXX	0	6,699	10,661
	Total Preschool Education Aid	20-218-XXX-XXX	0	166,752	220,560
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	6,374	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	6,374	166,752	220,560
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,247	770	616
	Title IV	20-XXX-XXX-XXX	18,378	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	22,335	23,574	18,860
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	8,559	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	21,999	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	30,792	0	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	540	28,001	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	11,248	28,752	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	13,117	26,883	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	129,215	172,215	19,476
Special Revenue Fund Expenses	Total Special Revenue Funds		137,811	340,083	240,036
All Fund Expenses	Total Expenditures/Appropriations		2,195,172	2,658,357	2,713,632

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	29,408
	Total Expenditures Net of Transfers		2,195,172	2,658,357	2,684,224

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	257,358	361,204	540,440	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	296,038	223,155	223,180	223,205
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	23,057	13,062	13,082	13,102
	Legal Reserve	364,574	254,777	89,192	0
	Unemployment Fund	7,328	7,330	7,305	7,280
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	20,021	20,041	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,116	2,232	1,116	1,866
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,989	\$20,852	\$27,774	\$27,319	\$23,639
Total Classroom Instruction	\$10,509	\$10,266	\$15,270	\$15,733	\$13,080
Classroom-Salaries and Benefits	\$9,771	\$9,618	\$12,470	\$11,231	\$10,060
Classroom-General Supplies and Textbooks	\$189	\$229	\$1,263	\$1,560	\$1,340
Classroom-Purchased Services	\$549	\$419	\$1,537	\$2,942	\$1,680
Total Support Services	\$6,025	\$6,363	\$6,109	\$5,695	\$5,326
Support Services-Salaries and Benefits	\$4,273	\$4,784	\$4,235	\$3,886	\$2,441
Total Administrative Costs	\$1,758	\$1,745	\$2,177	\$2,203	\$1,984
Administration Salaries and Benefits	\$869	\$293	\$485	\$217	\$293
Total Operations and Maintenance of Plant	\$2,625	\$2,427	\$4,035	\$3,521	\$3,136
Operations and Maintenance-Salaries and Benefits	\$1,376	\$1,438	\$1,889	\$1,686	\$1,511
Board Contribution to Food Services	\$71	\$43	\$68	\$62	\$19
Total Extracurricular Costs	\$0	\$7	\$103	\$95	\$83
Total Equipment Costs	\$0	\$1,508	\$271	\$247	\$0
Legal Costs	\$163	\$73	\$165	\$151	\$106
Employee Benefits as a percentage of salaries*	15.85%	15.41%	19.32%	19.87%	20.96%

*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 2023-24 revised appropriations and the 2024-25 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)
Business Services	SCHOOL BUSINESS ADMIN. / BRD. SEC.	0
Food Services	CAPE MAY CITY BOE	0
Insurance Coverages and Benefits	NJSIG - CAIP / SOUTHERN COASTAL HIF	0
Others	CAPE MAY CITY BOE- PRESCHOOL PROGRAM	0
Social Worker/Psychologist	CAPE MAY COUNTY SPECIAL SERVICES	0
Special Education Services	CAPE MAY COUNTY SPECIAL SERVICES	0
	CAPE MAY CITY BOE	0
Staffing - Other	CAPE MAY CITY BOE - TEACHERS: ELL, SPEECH, MUSIC, STEM, ART, WORLD LANGUAGE (ASL)	0
Superintendent and Assistant Sup.	SUPERINTENDENT / PRINCIPAL (CSA)	0
Transportation Services, including Fuel	LOWER CAPE MAY REGIONAL / LOWER TWP. / CAPE MAY COUNTY TRANS.	0

Estimated Tax Rates

Municipality	Category	Amount
West Cape May	(A) General Fund School Levy	1,367,744
	(D) Total School Levy	1,367,744
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	530,120,900
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,065,355,506
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.2580
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.2580
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.1284
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.1284

Employee Contract List for District

Name	Category	Measure
MAUREEN McGONIGLE	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	N/A
	Base Annual Salary Amount	\$128,875
	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	07/01/23
	End Date of Contract	06/30/25
	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	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	\$14,380
	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	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	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
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 SERV AGMT	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	Principal
	Job Title II	N/A
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.5
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	09
	Shared County	09
	Shared District	0710
	Shared District	0710
	Job Title Other District	CSA
	Job Title Other District	SBA
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N

Employee Contract List for District

Name	Category	Measure
SHARED SERV AGMT	Beginning Date of Contract	07/01/21
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/26
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	130
	Contracted Number of Annual Work Days	52
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	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 Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
SHARED SERV AGMT	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