

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Special Ed Full-Time	230.0	242.0	244.0
On Roll Special Ed Shared-Time	5.0	3.0	2.0
On Roll Subtotal	235.0	245.0	246.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	County Tax Levy-Base Budget	10-1210	4,135,400	4,135,400	4,135,400
	Total Tax Levy	10-121x		4,135,400	4,135,400
	Tuition from Local Education Authorities	10-1310	9,794,882	8,614,290	9,763,655
	Prior Year Tuition Adjustment from Local Education Authorities	10-1310	-1,489,889	0	0
	Non-Resident Fees	10-1350	571,932	550,000	550,000
	Unrestricted Miscellaneous Revenues	10-1XXX	200,565	195,000	210,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	2,000	2,000
	Total Revenues from Local Sources		13,212,890	13,498,690	14,663,055
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	51,586	0	0
	Total Revenues from Federal Sources		51,586	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	400,000	167,077
	Withdrawal from Maintenance Reserve	10-310	0	392,000	313,050
	Transfers from Other Funds	10-5200	500,000	500,000	550,000
	Adjustment for Prior Year Encumbrances		0	31,604	0
	Actual Revenues (Over)/Under Expenditures		113,244	0	0
General Fund Revenues	Total Operating Budget		13,877,720	14,822,294	15,693,182
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	25,422	15,000	15,000
	Other Revenue from Local Sources	20-1XXX	65,366	0	0
	Total Revenues from Local Sources	20-1XXX	90,788	15,000	15,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	5,834	0	0
	Total Revenues from State Sources		5,834	0	0
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	42,602	0	0
	Total Revenues from Federal Sources		42,602	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		130,382	15,000	15,000
All Fund Revenues	Total Revenues/Sources		14,008,102	14,837,294	15,708,182
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,008,102	14,837,294	15,708,182

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	4,540,033	4,770,814	4,944,532
	Other Instructional Programs-Instruction	11-4XX-100-XXX	488,291	555,908	545,664
	Community Services Programs/Operations	11-800-330-XXX	8,000	13,500	16,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	269,659	282,806	320,108
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,295,816	1,316,517	1,402,194
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	518,151	557,008	700,265
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	59,494	80,446	91,823
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	55,065	58,500	50,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	352,498	371,371	376,484
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	421,678	419,071	405,807
	Undistributed Expenditures-Central Services	11-000-251-XXX	252,100	264,933	273,084
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	123,247	132,772	140,265
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,963,754	2,204,161	2,198,081
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,058,826	3,358,770	3,798,875
	Total Undistributed Expenditures		8,370,288	9,046,355	9,757,486
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,000	2,000
General Fund Current Expenses	Total General Current Expense		13,406,612	14,388,577	15,266,182
Capital Outlay	Equipment	12-XXX-XXX-730	28,319	420,735	425,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	442,789	10,982	0
	Interest Deposit to Capital Reserve	10-604	0	2,000	2,000
	Total Capital Outlay		471,108	433,717	427,000
General Fund Expenses and Transfers	General Fund Grand Total		13,877,720	14,822,294	15,693,182
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	65,366	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	5,834	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,834	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Other	20-XXX-XXX-XXX	42,602	0	0
	Total Federal Projects	20-XXX-XXX-XXX	42,602	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		130,382	15,000	15,000
All Fund Expenses	Total Expenditures/Appropriations		14,008,102	14,837,294	15,708,182
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,008,102	14,837,294	15,708,182

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,935,651	1,434,599	1,034,599	867,522
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	1,679,821	2,081,821	2,083,821	2,085,821
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	950,225	921,201	531,201	220,151
	Legal Reserve	0	0	0	0
	Unemployment Fund	315,750	315,750	315,750	315,750
	Tuition Reserve	0	0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Special Revenue Fund	Student Activity Fund	8,024	16,866	16,866	16,866
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$51,017	\$53,894	\$58,670	\$59,082	\$62,303
Total Classroom Instruction	\$25,211	\$27,341	\$29,742	\$29,915	\$31,396
Classroom-Salaries and Benefits	\$24,104	\$26,491	\$28,607	\$28,773	\$30,434
Classroom-General Supplies and Textbooks	\$465	\$474	\$434	\$436	\$433
Classroom-Purchased Services	\$643	\$375	\$702	\$706	\$530
Total Support Services	\$11,140	\$11,804	\$12,600	\$12,674	\$14,243
Support Services-Salaries and Benefits	\$10,300	\$11,030	\$11,556	\$11,623	\$12,782
Total Administrative Costs	\$5,994	\$5,959	\$6,336	\$6,350	\$6,447
Administration Salaries and Benefits	\$5,010	\$4,972	\$5,231	\$5,262	\$5,306
Total Operations and Maintenance of Plant	\$8,629	\$8,746	\$9,915	\$10,049	\$10,121
Operations and Maintenance-Salaries and Benefits	\$2,845	\$3,166	\$3,549	\$3,569	\$3,891
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$987	\$114	\$1,684	\$1,728	\$1,735
Legal Costs	\$65	\$64	\$69	\$70	\$88
Employee Benefits as a percentage of salaries*	34.39%	36.81%	38.83%	38.78%	41.90%

*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 2024-25 revised appropriations and the 2025-26 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 purchased through Cape May Technical	0
Insurance Coverages and Benefits	member of NJ School 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, pluming services through Middle Twp. BOE as lead	0
Special Education Services	provide Itinerant services (OT,PT case management, speech, etc) to area districts	0
Staffing - Other	shared staffing agreements with CM Tech, Dennis Twp. & Upper Twp.	0
Superintendent and Assistant Sup.	shared Superintendent with Cape May Technical	0
Technology Services	Technology Director svcs and other technology staff 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
Carleena Supp	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$139,500
	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	06/01/24
	End Date of Contract	06/30/25
	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	\$15,345
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$750
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$12,876
	Contractual Post-Employment Benefit Description of Payout of Sick days	15 days
	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

Employee Contract List for District

Name	Category	Measure
Carleena Supp	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
Kathleen Allen	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$132,054
	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	07/01/24
	End Date of Contract	06/30/25
	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	5
	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
Kathleen Allen	Total Allowances Amount	\$14,350
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$750
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,174
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 20 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
Michael McCourt	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$96,490
	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
Michael McCourt	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	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	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	\$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	\$14,067
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$60 per day, \$8500 cap
	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

Employee Contract List for District

Name	Category	Measure
Michael McCourt	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 Services 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
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	06/01/22
	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
	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

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	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
	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