

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	98.0	95.0	104.0
On Roll Special Ed Full-Time	4.0	3.0	2.0
On Roll Subtotal	102.0	98.0	106.0
In Private School Placements		1.0	0.0
Sent to Other Districts Special Ed	1.0		0.0
Received	23.0	23.0	31.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,025,925	1,145,481	1,186,000
	Total Tuition	10-1300	9,000	8,000	8,000
	Unrestricted Miscellaneous Revenues	10-1XXX	12,006	900	900
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	20
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	70
	Interest Earned on Capital Reserve Funds	10-1XXX	162	10	350
	Total Revenues from Local Sources		1,047,093	1,154,391	1,195,340
General Fund Revenues from State Sources	School Choice Aid	10-3116	548,457	570,351	539,404
	Categorical Transportation Aid	10-3121	5,454	5,258	5,258
	Categorical Special Education Aid	10-3132	28,525	59,960	61,104
	Categorical Security Aid	10-3177	6,810	11,934	11,934
	Under Adequacy Aid	10-3180	38,690	0	0
	PARCC Readiness Aid	10-3181	830	0	0
	Per Pupil Growth Aid	10-3182	830	0	0
	Professional Learning Community Aid	10-3183	650	0	0
	Total Revenues from State Sources		630,246	647,503	617,700
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	267	0	0
	Total Revenues from Federal Sources		267	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	52,336	134,318
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	87,000
	Withdrawal from Maintenance Reserve	10-310	0	0	28,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	30,000	0
	Adjustment for Prior Year Encumbrances		0	19,046	0
	Actual Revenues (Over)/Under Expenditures		-94,393	0	0
General Fund Revenues	Total Operating Budget		1,583,213	1,903,276	2,062,358
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	714	0	0
	Total Revenues from Local Sources	20-1XXX	714	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,330	39,834	2,000
	Title II	20-4451-4455	1,600	1,694	1,355
	Title III	20-4491-4494	655	0	0
	Title IV	20-4471-4474	1,012	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	22,940	22,647	18,118
	Other	20-4XXX	17,868	10,319	0
	Total Revenues from Federal Sources		74,405	84,494	29,473
Special Revenue Fund Revenues	Total Grants and Entitlements		75,119	84,494	29,473
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	42,658	40,519	0
	Total Revenues from Local Sources		42,658	40,519	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	21,730	20,743	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	201	0
	Total Local Repayment of Debt		64,388	61,463	0
Debt Service Fund Revenues	Total Repayment of Debt		64,388	61,463	0
All Fund Revenues	Total Revenues/Sources		1,722,720	2,049,233	2,091,831
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,722,720	2,049,233	2,091,831

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	722,927	680,012	589,788
	Special Education-Instruction	11-2XX-100-XXX	76,012	73,788	76,668
	Basic Skills/Remedial-Instruction	11-230-100-XXX	10,012	23,946	71,168
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,952	7,000	7,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	34,888	75,742	214,107
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	56,052	45,030	14,911
	Undistributed Expenditures-Health Services	11-000-213-XXX	19,282	21,151	49,196
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	14,655	16,000	16,461
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	32,292	32,231
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	58,860	35,587	41,050
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	23,669	142,839	166,060
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	30,814	92,375	132,140
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	72,556	20,600	23,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	78,889	91,717	61,824
	Undistributed Expenditures-Central Services	11-000-251-XXX	26,545	31,058	64,346
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	119,568	148,145	183,950
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	19,353	44,630	42,344
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	145,201	207,623	170,845
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	15,000	17,160
	Total Undistributed Expenditures		705,332	1,019,789	1,229,725
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	70
	Interest Earned on Current Expense Emergency Res	10-607	0	0	20
General Fund Current Expenses	Total General Current Expense		1,519,235	1,804,535	1,974,939
Capital Outlay	Equipment	12-XXX-XXX-730	19,746	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,232	98,731	87,069
	Interest Deposit to Capital Reserve	10-604	0	10	350
	Total Capital Outlay		63,978	98,741	87,419
General Fund Expenses and Transfers	General Fund Grand Total		1,583,213	1,903,276	2,062,358
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	714	0	0

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,330	39,834	2,000
	Title II	20-XXX-XXX-XXX	1,600	1,694	1,355
	Title III	20-XXX-XXX-XXX	655	0	0
	Title IV	20-XXX-XXX-XXX	1,012	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	22,940	22,647	18,118
	Other	20-XXX-XXX-XXX	17,868	10,319	0
	Total Federal Projects	20-XXX-XXX-XXX	74,405	84,494	29,473
Special Revenue Fund Expenses	Total Special Revenue Funds		75,119	84,494	29,473
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	64,388	61,463	0
	Total Debt Service Funds		64,388	61,463	0
All Fund Expenses	Total Expenditures/Appropriations		1,722,720	2,049,233	2,091,831
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,722,720	2,049,233	2,091,831

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	398,369	398,532	398,542	311,892
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	70,000	70,000	70,000	42,070
	Legal Reserve	104,576	186,480	134,318	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	50,000	20,000	20,020
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,174	250,174	250,000	250,000
	Repayment of Debt	201	201	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,171	\$14,545	\$16,402	\$17,162	\$16,211
Total Classroom Instruction	\$9,099	\$9,144	\$9,837	\$9,202	\$7,899
Classroom-Salaries and Benefits	\$8,141	\$8,202	\$8,714	\$7,816	\$7,292
Classroom-General Supplies and Textbooks	\$756	\$765	\$882	\$923	\$367
Classroom-Purchased Services	\$201	\$177	\$240	\$464	\$241
Total Support Services	\$2,869	\$2,951	\$3,642	\$4,788	\$4,964
Support Services-Salaries and Benefits	\$1,445	\$1,542	\$2,096	\$4,022	\$3,734
Total Administrative Costs	\$918	\$1,069	\$1,134	\$1,327	\$1,319
Administration Salaries and Benefits	\$292	\$401	\$508	\$608	\$997
Total Operations and Maintenance of Plant	\$1,248	\$1,282	\$1,722	\$1,620	\$1,786
Operations and Maintenance-Salaries and Benefits	\$565	\$689	\$578	\$675	\$393
Board Contribution to Food Services	\$27	\$50	\$0	\$153	\$162
Total Extracurricular Costs	\$11	\$49	\$67	\$71	\$81
Total Equipment Costs	\$660	\$196	\$0	\$0	\$0
Legal Costs	\$97	\$88	\$48	\$65	\$94
Employee Benefits as a percentage of salaries*	13.70%	15.39%	20.63%	19.26%	14.81%

\*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 2018-19 revised appropriations and the 2019-20 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)
Custodial and Maintenance Services	Municipality collects recycling	750
Food Services	Lower Township Vended Meals	10,000
Special Education Services	CST Services	15,000
	CMCSSSD OT/PT Contract	5,000



Estimated Tax Rates

Municipality	Category	Amount
West Cape May	(A) General Fund School Levy	1,186,000
	(D) Total School Levy	1,186,000
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	481,063,324
	(H) Estimated Equalized Valuation (as of 10/01/18)	525,451,206
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.2465
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.2465
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.2257
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.2257

Employee Contract List for District

Name	Category	Measure
Robert Garguilo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$48,000
	Full-Time Equivalent (FTE)	0.5
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	120
	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	\$1,500
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not available
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not available
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not available
	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
Robert Garguilo	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
Todd D'Anna	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$40,000
	Full-Time Equivalent (FTE)	0.2
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	52
	Contracted Number of Annual Vacation Days	4
	Contracted Number of Annual Sick Days	2
	Contracted Number of Annual Personal Days	1
	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
Todd D'Anna	Total Allowances Amount	\$300
	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	\$5,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout cap at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not available
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not available
	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