

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	649.0	697.0	720.0
On Roll Special Ed Full-Time	174.0	171.0	178.0
On Roll Subtotal	823.0	868.0	898.0
In Private School Placements	5.0	4.0	0.0
Sent to Other Districts Regular	6.0	11.0	0.0
Sent to Other Districts Special Ed	21.0	28.0	36.0
Received	60.0	65.0	57.0
In State Facilities	6.0	2.0	2.0

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	11,086,080	11,307,802	11,757,046
	Total Tuition	10-1300	1,182,041	1,352,226	1,361,247
	Unrestricted Miscellaneous Revenues	10-1XXX	87,338	100,000	125,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources		12,355,459	12,761,278	13,244,543
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	119,536	119,536	119,536
	Extraordinary Aid	10-3131	45,762	40,000	50,000
	Categorical Special Education Aid	10-3132	402,345	542,470	542,470
	Equalization Aid	10-3176	863,844	863,844	863,844
	Categorical Security Aid	10-3177	277,022	306,033	306,033
	Adjustment Aid	10-3178	3,420,995	3,161,774	2,931,184
	PARCC Readiness Aid	10-3181	7,750	0	0
	Per Pupil Growth Aid	10-3182	7,750	0	0
	Professional Learning Community Aid	10-3183	7,610	0	0
	Other State Aids	10-3XXX	104,221	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	2,385	0	0
	Total Revenues from State Sources		5,259,220	5,033,657	4,813,067
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	31,920	49,366	32,595
	Total Revenues from Federal Sources		31,920	49,366	32,595
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,113,141	1,033,097
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	615,000	0
	Withdrawal from Maintenance Reserve	10-310	0	142,213	200,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	40,000	0
	Adjustment for Prior Year Encumbrances		0	14,887	0
	Actual Revenues (Over)/Under Expenditures		189,236	0	0
General Fund Revenues	Total Operating Budget		17,835,835	19,769,542	19,323,302

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	4,800	511,277	0
	Total Revenues from Local Sources	20-1XXX	4,800	511,277	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	70,559	0
	Preschool Education Aid	20-3218	741,691	1,003,680	996,400
	Total Revenues from State Sources		741,691	1,074,239	996,400
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	651,648	633,898	480,575
	Title II	20-4451-4455	73,488	57,722	45,542
	Title III	20-4491-4494	44,903	66,600	26,864
	Title IV	20-4471-4474	0	4,230	28,939
	I.D.E.A. Part B (Handicapped)	20-4420-4429	251,556	260,914	208,731
	Other	20-4XXX	585,177	731,041	500,000
	Total Revenues from Federal Sources		1,606,772	1,754,405	1,290,651
Special Revenue Fund Revenues	Total Grants and Entitlements		2,353,263	3,339,921	2,287,051
All Fund Revenues	Total Revenues/Sources		20,189,098	23,109,463	21,610,353
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		20,189,098	23,109,463	21,610,353

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	4,798,891	4,958,191	4,889,030
	Special Education-Instruction	11-2XX-100-XXX	1,566,251	1,506,281	1,549,017
	Basic Skills/Remedial-Instruction	11-230-100-XXX	196,161	150,630	109,445
	Bilingual Education-Instruction	11-240-100-XXX	342,414	368,975	415,230
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	83,180	105,000	103,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	428,389	514,884	510,642
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,636,727	1,803,500	1,969,928
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	90,061	102,058	94,371
	Undistributed Expenditures-Health Services	11-000-213-XXX	173,528	195,911	158,035
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	167,822	174,623	178,104
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	194,195	412,748	439,562
	Undistributed Expenditures-Guidance	11-000-218-XXX	340,140	365,870	377,350
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	456,304	514,326	486,048
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	139,859	152,602	130,895
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	135,720	141,971	139,572
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	49,693	78,000	76,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	426,390	458,264	471,329
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	677,247	691,913	626,694
	Undistributed Expenditures-Central Services	11-000-251-XXX	295,204	318,051	341,486
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	83,718	98,574	96,102
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,261,013	1,398,859	1,369,602
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	486,539	606,647	652,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,428,498	3,714,447	3,958,215
	Undistributed Expenditures-Food Services	11-000-310-930	0	1,000	0
	Total Undistributed Expenditures		10,042,658	11,229,364	11,565,793
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250
General Fund Current Expenses	Total General Current Expense		17,457,944	18,833,575	19,142,407

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	2,620	45,481	25,409
	Facilities Acquisition and Construction Services	12-000-400-XXX	375,271	889,486	154,486
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		377,891	935,967	180,895
General Fund Expenses and Transfers	General Fund Grand Total		17,835,835	19,769,542	19,323,302
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,800	511,277	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	490,154	583,944	665,444
	Support Services	20-218-200-XXX	251,537	490,295	330,956
	Total Preschool Education Aid	20-218-XXX-XXX	741,691	1,074,239	996,400
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	741,691	1,074,239	996,400
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	651,648	633,898	480,575
	Title II	20-XXX-XXX-XXX	73,488	57,722	45,542
	Title III	20-XXX-XXX-XXX	44,903	66,600	26,864
	Title IV	20-XXX-XXX-XXX	0	4,230	28,939
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	251,556	260,914	208,731
	Other	20-XXX-XXX-XXX	585,177	731,041	500,000
	Total Federal Projects	20-XXX-XXX-XXX	1,606,772	1,754,405	1,290,651
Special Revenue Fund Expenses	Total Special Revenue Funds		2,353,263	3,339,921	2,287,051
All Fund Expenses	Total Expenditures/Appropriations		20,189,098	23,109,463	21,610,353
Expenses Net of Transfers	Total Expenditures Net of Transfers		20,189,098	23,109,463	21,610,353

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	805,298	1,205,548	1,191,548	1,192,548
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	501,000	501,250	359,287	159,537
	Legal Reserve	2,258,677	2,046,239	933,098	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	60,311	20,311	20,311
	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	545,505	362,479	495,072	395,073
	Repayment of Debt	0	0	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	\$18,845	\$18,519	\$19,852	\$20,154	\$19,476
Total Classroom Instruction	\$11,147	\$11,136	\$11,785	\$11,668	\$11,381
Classroom-Salaries and Benefits	\$10,667	\$10,622	\$11,238	\$11,098	\$10,854
Classroom-General Supplies and Textbooks	\$330	\$390	\$349	\$350	\$335
Classroom-Purchased Services	\$150	\$124	\$199	\$220	\$192
Total Support Services	\$2,874	\$2,800	\$3,133	\$3,384	\$3,292
Support Services-Salaries and Benefits	\$2,316	\$2,298	\$2,482	\$2,489	\$2,338
Total Administrative Costs	\$2,247	\$2,138	\$2,083	\$2,293	\$2,135
Administration Salaries and Benefits	\$1,861	\$1,772	\$1,733	\$1,852	\$1,712
Total Operations and Maintenance of Plant	\$1,749	\$1,706	\$1,943	\$1,899	\$1,794
Operations and Maintenance-Salaries and Benefits	\$1,014	\$1,029	\$1,079	\$1,081	\$1,012
Board Contribution to Food Services	\$0	\$0	\$1	\$1	\$0
Total Extracurricular Costs	\$796	\$736	\$900	\$903	\$865
Total Equipment Costs	\$49	\$3	\$52	\$52	\$28
Legal Costs	\$78	\$70	\$41	\$48	\$50
Employee Benefits as a percentage of salaries*	30.94%	32.66%	36.69%	36.19%	36.23%

*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)
Insurance Coverages and Benefits	Member of NJSIG	0
Municipal/Public Works	SRO provided through City of Wildwood	0
Purchasing	Member of ACES	0
	Member of ACT	0
	Member of various purchase co-ops - NJESC, HCESC, CCESC, Middle Township SD	0
Special Education Services	Use Cape May County Special Services SD staff for OT, PT, and other itinerant services	0
Staffing - Other	Share librarian with North Wildwood SD	0
Transportation Services, including Fuel	Cape May County Special Services SD for transportation jointures	0

Estimated Tax Rates

Municipality	Category	Amount
Wildwood City	(A) General Fund School Levy	11,532,424
	(D) Total School Levy	11,532,424
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,405,908,255
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,428,879,921
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8203
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8203
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8071
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.8071

Employee Contract List for District

Name	Category	Measure
J. Kenyon Kummings	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$149,888
	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	07/01/18
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	Weekends
	Total Allowances Amount	\$24,500
	Total Bonuses Amount	\$12,441
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,961
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,412
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout for unused sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days at full daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Included in 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
J. Kenyon Kummings	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
Martha Jamison	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$126,694
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	Weekends

Employee Contract List for District

Name	Category	Measure
Martha Jamison	Total Allowances Amount	\$5,000
	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	\$29,618
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	30 days maximum at daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Included in sick day payout
	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
Patrick Quinlan	Job Title	Other
	Job Title II	Supv. Buildings and Groun
	Base Annual Salary Amount	\$75,757
	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
Patrick Quinlan	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	248
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	117
	Description of Other Contracted Non-Working Days	Weekends/Holidays
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$7,500
	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	\$7,637
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days at daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Included in sick days
	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	\$2,291
	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	7.5 days at daily rate
	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
Patrick Quinlan	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