

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	134.0	123.0	170.0
On Roll Special Ed Full-Time	19.0	26.0	25.0
On Roll Subtotal	153.0	149.0	195.0
Sent to Other Districts Special Ed	2.0	2.0	3.0
Received	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,849,389	1,886,377	1,886,377
	Total Tuition	10-1300	16,979	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	2,323	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	53	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	19	0
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsds Only)	10-1XXX	351	0	0
	Total Revenues from Local Sources		1,869,095	1,887,416	1,887,397
General Fund Revenues from State Sources	School Choice Aid	10-3116	179,532	172,346	165,096
	Categorical Transportation Aid	10-3121	5,993	5,993	5,993
	Extraordinary Aid	10-3131	29,759	0	0
	Categorical Special Education Aid	10-3132	78,905	78,905	78,905
	Categorical Security Aid	10-3177	40,306	40,306	40,306
	Adjustment Aid	10-3178	243,650	217,791	174,404
	Other State Aids	10-3XXX	870	0	0
Total Revenues from State Sources		579,015	515,341	464,704	
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	1,799,918	762,973	700,000
	Impact Aid-8007 Or 8008 Capital	10-4102	30,850	0	0
	Total Revenues from Federal Sources		1,830,768	762,973	700,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	600,904	740,841
	Withdrawal from Impact Aid Reserve (General)	10-318	0	600,000	500,000
	Actual Revenues (Over)/Under Expenditures		-351,866	0	0
General Fund Revenues	Total Operating Budget		3,927,012	4,366,634	4,292,942
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	90,582	68,172	57,266
	Total Revenues from State Sources		90,582	68,172	57,266
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	94,605	88,608	70,886
	Title II	20-4451-4455	8,146	3,272	2,618
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	54,208	51,330	41,064
	Total Revenues from Federal Sources		166,959	153,210	122,568

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		257,541	221,382	179,834
All Fund Revenues	Total Revenues/Sources		4,184,553	4,588,016	4,472,776
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,184,553	4,588,016	4,472,776

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,250,101	1,390,139	1,175,342
	Special Education-Instruction	11-2XX-100-XXX	118,137	121,548	161,947
	Basic Skills/Remedial-Instruction	11-230-100-XXX	83,059	89,787	111,278
	Bilingual Education-Instruction	11-240-100-XXX	34,281	33,338	75,650
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	33,750	30,000	30,000
	Before/After School Programs	11-421-XXX-XXX	0	2,250	0
	Summer School	11-422-XXX-XXX	12,896	15,450	17,550
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	50,713	194,636	150,069
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	5,200	6,708	16,317
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,085	64,960	73,215
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	49,860	50,816	57,010
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	54,526	0	104,370
	Undistributed Expenditures-Guidance	11-000-218-XXX	56,088	68,487	59,195
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	138,542	144,950	173,250
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	109,749	122,898	55,473
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	59,112	67,754	67,129
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	131,626	117,623	89,750
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	75,312	70,893	82,911
	Undistributed Expenditures-Central Services	11-000-251-XXX	94,607	93,279	116,572
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,290	7,500	9,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	468,000	535,333	583,398
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	76,766	89,345	71,780
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	804,588	905,740	827,595
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	5,000
		Total Undistributed Expenditures		2,245,064	2,545,922
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		3,777,288	4,228,454	4,113,821

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	46,563	35,000	75,960
	Facilities Acquisition and Construction Services	12-000-400-XXX	103,161	103,161	103,161
	Interest Deposit to Capital Reserve	10-604	0	19	0
	Total Capital Outlay		149,724	138,180	179,121
General Fund Expenses and Transfers	General Fund Grand Total		3,927,012	4,366,634	4,292,942
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	90,582	68,172	57,266
	Total Preschool Education Aid	20-218-XXX-XXX	90,582	68,172	57,266
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	90,582	68,172	57,266
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	94,605	88,608	70,886
	Title II	20-XXX-XXX-XXX	8,146	3,272	2,618
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,208	51,330	41,064
	Total Federal Projects	20-XXX-XXX-XXX	166,959	153,210	122,568
Special Revenue Fund Expenses	Total Special Revenue Funds		257,541	221,382	179,834
All Fund Expenses	Total Expenditures/Appropriations		4,184,553	4,588,016	4,472,776
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,184,553	4,588,016	4,472,776

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	814	814	833	833
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,098	200,151	200,171	200,191
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	700,013	1,100,364	500,364	364
	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	1,322,871	1,291,745	990,841	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,299	\$24,735	\$23,061	\$26,930	\$20,252
Total Classroom Instruction	\$12,183	\$13,912	\$13,287	\$15,526	\$10,751
Classroom-Salaries and Benefits	\$11,213	\$12,778	\$12,051	\$14,081	\$9,560
Classroom-General Supplies and Textbooks	\$718	\$813	\$849	\$991	\$802
Classroom-Purchased Services	\$252	\$321	\$388	\$455	\$389
Total Support Services	\$3,252	\$4,369	\$3,787	\$4,421	\$3,888
Support Services-Salaries and Benefits	\$2,136	\$3,116	\$2,642	\$3,073	\$2,927
Total Administrative Costs	\$2,291	\$2,597	\$2,126	\$2,546	\$1,973
Administration Salaries and Benefits	\$1,966	\$2,130	\$1,910	\$2,203	\$1,719
Total Operations and Maintenance of Plant	\$2,302	\$3,518	\$3,559	\$4,086	\$3,371
Operations and Maintenance-Salaries and Benefits	\$1,137	\$1,590	\$1,487	\$1,737	\$1,423
Board Contribution to Food Services	\$0	\$0	\$29	\$34	\$26
Total Extracurricular Costs	\$246	\$304	\$241	\$281	\$210
Total Equipment Costs	\$13	\$308	\$201	\$235	\$390
Legal Costs	\$27	\$54	\$29	\$34	\$31
Employee Benefits as a percentage of salaries*	34.59%	36.31%	39.51%	39.59%	36.39%

*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 2019-20 revised appropriations and the 2020-21 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
76060	General Fund	100,000	Shared Service with City of Cape May

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	NJ School Insurance Group -District Insurance Coverage	0
	NJ HBP - Employee Health and Prescription Coverage	0
Municipal/Public Works	City of Cape May - Aquatics Center	80,000
	City of Cape May - Snow Removal	0
	City of Cape May - Trash Removal	5,000
	City of Cape May - Playground/Athletic Fields Maint./upkeep	5,000
Others	Cape May County SSSD - Transportation Services	0
	NJ ACT - Telephony Services	0
	NJ ACES - Electricity and Natural Gas Supply and Delivery	0
Professional Staff Development	Stockton University & SRI/ETTC - Teacher Professional Development	0
Special Education Services	Lower Cape May Regional - Shared Speech Pathologist	0
Staffing - Other	Avalon / Stone Harbor SD - World Language Teacher	0

Estimated Tax Rates

Municipality	Category	Amount
Cape May City	(A) General Fund School Levy	1,886,377
	(D) Total School Levy	1,886,377
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,859,963,500
	(H) Estimated Equalized Valuation (as of 10/01/19)	3,086,180,533
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0660
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0660
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0611
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0611

Employee Contract List for District

Name	Category	Measure
	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$22,500
	Full-Time Equivalent (FTE)	0.4
	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	01/01/20
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	45
	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	\$650
	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	N/A
	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
Garguilo, Robert	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
Palombo, Zachary	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$85,000
	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	09/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
Palombo, Zachary	Total Allowances Amount	\$6,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Personal days	No pay-out for personal 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	\$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	
Thomas, John	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$102,050
	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
Thomas, John	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	\$7,320
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Personal days	No pay-out for personal 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	\$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
Thomas, John	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