

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Special Ed Full-Time	219.0	226.0	235.0
On Roll Special Ed Shared-Time	4.0	3.0	0.0
On Roll Subtotal	223.0	229.0	235.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	4,054,328	4,135,400	4,135,400
	Tuition from Local Education Authorities	10-1310	9,023,491	8,701,085	7,500,118
	Prior Year Tuition Adjustment from Local Education Authorities	10-1310	-611,459	0	0
	Non-Resident Fees	10-1350	302,448	308,000	319,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	91,000	110,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	4,500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	275	2,000
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apssds Only)	10-1XXX	89,120	0	0
	Total Revenues from Local Sources		12,857,928	13,236,760	12,071,018
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	119,241	75,000	75,000
	Total Revenues from Federal Sources		119,241	75,000	75,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	550,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	425,980
	Transfers from Other Funds	10-5200	0	0	500,000
	Adjustment for Prior Year Encumbrances		0	878	0
	Actual Revenues (Over)/Under Expenditures		-702,016	0	0
General Fund Revenues	Total Operating Budget		12,275,153	13,312,638	13,621,998
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	57,821	0	0
	Total Revenues from Local Sources	20-1XXX	57,821	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	2,349	0	0
	Total Revenues from State Sources		2,349	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		60,170	0	0
All Fund Revenues	Total Revenues/Sources		12,335,323	13,312,638	13,621,998
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,335,323	13,312,638	13,621,998

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	3,733,391	4,043,991	4,287,659
	Other Instructional Programs-Instruction	11-4XX-100-XXX	744,278	730,838	596,995
	Community Services Programs/Operations	11-800-330-XXX	7,400	8,500	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	207,982	274,206	278,426
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	935,928	994,182	999,916
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	571,597	542,844	558,011
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	34,263	37,513	39,488
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	60,513	70,840	70,900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	380,541	371,147	377,412
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	381,023	396,977	398,287
	Undistributed Expenditures-Central Services	11-000-251-XXX	210,961	219,021	226,518
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	98,031	103,869	110,616
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,839,530	2,024,862	1,997,503
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,801,705	3,362,573	3,134,537
	Undistributed Expenditures-Food Services	11-000-310-930	15,704	0	0
	Total Undistributed Expenditures		7,537,778	8,398,034	8,191,614
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000
General Fund Current Expenses	Total General Current Expense		12,022,847	13,182,363	13,089,268
Capital Outlay	Equipment	12-XXX-XXX-730	252,306	130,000	104,750
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	425,980
	Interest Deposit to Capital Reserve	10-604	0	275	2,000
	Total Capital Outlay		252,306	130,275	532,730
General Fund Expenses and Transfers	General Fund Grand Total		12,275,153	13,312,638	13,621,998
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	57,821	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	2,349	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,349	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		60,170	0	0
All Fund Expenses	Total Expenditures/Appropriations		12,335,323	13,312,638	13,621,998
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,335,323	13,312,638	13,621,998

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	201,251	401,526	801,801	377,821
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	941,725	942,725	943,725	948,225
	Legal Reserve	0	0	0	0
	Tuition Reserve		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 Repayment of Debt	Repayment of Debt	0	0		
Unrestricted	General Operating Budget	1,148,237	1,648,100	1,648,100	1,098,100
	Repayment of Debt		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	\$56,998	\$52,463	\$56,135	\$57,940	\$55,680
Total Classroom Instruction	\$27,511	\$26,707	\$28,926	\$29,831	\$28,757
Classroom-Salaries and Benefits	\$26,709	\$25,822	\$28,245	\$28,977	\$27,798
Classroom-General Supplies and Textbooks	\$620	\$528	\$409	\$434	\$503
Classroom-Purchased Services	\$182	\$357	\$272	\$420	\$456
Total Support Services	\$12,559	\$10,690	\$11,471	\$11,699	\$11,228
Support Services-Salaries and Benefits	\$12,065	\$10,052	\$10,500	\$10,687	\$10,266
Total Administrative Costs	\$6,928	\$6,072	\$6,185	\$6,407	\$6,191
Administration Salaries and Benefits	\$5,918	\$5,046	\$5,118	\$5,282	\$5,075
Total Operations and Maintenance of Plant	\$9,902	\$8,880	\$9,500	\$9,949	\$9,454
Operations and Maintenance-Salaries and Benefits	\$3,510	\$3,071	\$3,338	\$3,437	\$3,327
Board Contribution to Food Services	\$59	\$69	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$886	\$1,101	\$748	\$571	\$446
Legal Costs	\$43	\$40	\$85	\$92	\$85
Employee Benefits as a percentage of salaries*	39.04%	38.43%	43.76%	43.92%	40.20%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	member of NJ School Boards Joint Insurance Fund	0
Others	provide recreational facilities to area districts and community groups	0
Purchasing	purchase of utilities through ACES	0
	procurement (including telecommunications and internet) through Ed Services Commision of NJ and US Communities	0
	cooperative agreements for electrical, refrig and plumbing services with Middle Twp BOE as lead agency	0
Special Education Services	provide itinerant services (OT, PT, case management, speech, etc.) to area districts	0
	Shared TOD teacher with CMC Vo Tech School and Middle Township Schools	0
Superintendent and Assistant Sup.	shared Superintendent with Cape May County Vo Tech School	0
Transportation Services, including Fuel	purchase fuel through County of Cape May	0
	provide student transportation services to area districts through jointure agreements	0

Employee Contract List for District

Name	Category	Measure
Jamie Moscony	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,080
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$13,422
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$275
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,257
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th of sal X 22.75 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
Jamie Moscony	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	\$109,733
	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	07/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
Kathleen Allen	Total Allowances Amount	\$9,772
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$275
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,395
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 27 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	\$82,116
	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	07/01/19
	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	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	\$13,077
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$60 x 139 days, max \$8500
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th of sal X 15 days available
	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 service 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	07/01/19
	End Date of Contract	06/30/20
	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	