

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	95.0	86.0	86.0
On Roll Special Ed Full-Time	3.0	7.0	7.0
On Roll Subtotal	98.0	93.0	93.0
In Private School Placements	1.0		0.0
Sent to Other Districts Special Ed		1.0	4.0
Received	23.0	21.0	17.0

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	1,145,481	1,186,000	1,209,720
	Total Tuition	10-1300	11,000	8,000	8,000
	Unrestricted Miscellaneous Revenues	10-1XXX	5,853	900	900
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	20	20
	Interest Earned on Maintenance Reserve	10-1XXX	0	70	70
	Interest Earned on Capital Reserve Funds	10-1XXX	204	350	350
	Total Revenues from Local Sources			1,162,538	1,195,340
General Fund Revenues from State Sources	School Choice Aid	10-3116	570,351	539,404	524,841
	Categorical Transportation Aid	10-3121	5,258	5,258	5,258
	Categorical Special Education Aid	10-3132	59,960	61,104	61,576
	Categorical Security Aid	10-3177	11,934	11,934	11,934
	Total Revenues from State Sources			647,503	617,700
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	346	0	0
	Total Revenues from Federal Sources			346	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	134,318	139,889
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	87,000	90,000
	Withdrawal from Maintenance Reserve	10-310	0	28,000	15,000
	Adjustment for Prior Year Encumbrances		0	5,101	0
	Actual Revenues (Over)/Under Expenditures			-43,812	0
General Fund Revenues	Total Operating Budget		1,766,575	2,067,459	2,067,558
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	4,178	4,126	4,000
	Total Revenues from Local Sources	20-1XXX	4,178	4,126	4,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	52,300	43,498	2,000
	Title II	20-4451-4455	2,767	2,109	1,687
	Title IV	20-4471-4474	18,988	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	23,281	22,750	18,200
	Other	20-4XXX	18,556	0	0
	Total Revenues from Federal Sources			115,892	68,357
Special Revenue Fund Revenues	Total Grants and Entitlements		120,070	72,483	25,887

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	40,519	0	0
	Total Revenues from Local Sources		40,519	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	20,743	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		61,262	0	0
	Actual Revenues (Over)/Under Expenditures		200	0	0
Debt Service Fund Revenues	Total Repayment of Debt		61,462	0	0
All Fund Revenues	Total Revenues/Sources		1,948,107	2,139,942	2,093,445
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,948,107	2,139,942	2,093,445

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	620,186	575,488	600,223
	Special Education-Instruction	11-2XX-100-XXX	66,752	76,668	73,043
	Basic Skills/Remedial-Instruction	11-230-100-XXX	23,899	71,168	71,968
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,300	7,500	5,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	63,078	206,607	208,703
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	49,611	14,911	15,346
	Undistributed Expenditures-Health Services	11-000-213-XXX	19,452	49,196	58,543
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	14,903	16,461	16,933
	Undistributed Expenditures-Guidance	11-000-218-XXX	31,323	32,231	33,196
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	35,014	41,050	38,550
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	138,497	166,060	176,357
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	88,055	151,940	121,110
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,181	15,600	17,794
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	91,309	61,824	67,293
	Undistributed Expenditures-Central Services	11-000-251-XXX	30,172	66,346	60,186
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	142,485	188,950	187,423
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	45,863	43,945	44,390
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	157,345	176,845	173,491
	Undistributed Expenditures-Food Services	11-000-310-930	30,000	17,160	7,500
	Total Undistributed Expenditures			944,288	1,249,126
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	70	70
	Interest Earned on Current Expense Emergency Res	10-607	0	20	20
General Fund Current Expenses	Total General Current Expense		1,660,425	1,980,040	1,977,139
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	106,150	87,069	90,069
	Interest Deposit to Capital Reserve	10-604	0	350	350
	Total Capital Outlay		106,150	87,419	90,419
General Fund Expenses and Transfers	General Fund Grand Total		1,766,575	2,067,459	2,067,558
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,178	4,126	4,000

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	52,300	43,498	2,000
	Title II	20-XXX-XXX-XXX	2,767	2,109	1,687
	Title IV	20-XXX-XXX-XXX	18,988	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	23,281	22,750	18,200
	Other	20-XXX-XXX-XXX	18,556	0	0
	Total Federal Projects	20-XXX-XXX-XXX	115,892	68,357	21,887
Special Revenue Fund Expenses	Total Special Revenue Funds		120,070	72,483	25,887
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	61,462	0	0
	Total Debt Service Funds		61,462	0	0
All Fund Expenses	Total Expenditures/Appropriations		1,948,107	2,139,942	2,093,445
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,948,107	2,139,942	2,093,445

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	398,532	398,736	312,086	222,436
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	70,000	70,000	42,070	27,140
	Legal Reserve	186,480	274,207	139,889	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	20,000	20,020	20,040
	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	250,000	250,000	250,000
	Repayment of Debt	201	1	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	\$14,545	\$16,209	\$16,211	\$18,596	\$18,537
Total Classroom Instruction	\$9,144	\$8,399	\$7,899	\$8,879	\$9,054
Classroom-Salaries and Benefits	\$8,202	\$7,246	\$7,292	\$8,199	\$8,073
Classroom-General Supplies and Textbooks	\$765	\$782	\$367	\$319	\$771
Classroom-Purchased Services	\$177	\$371	\$241	\$361	\$211
Total Support Services	\$2,951	\$4,539	\$4,964	\$5,816	\$5,706
Support Services-Salaries and Benefits	\$1,542	\$3,924	\$3,734	\$4,282	\$4,407
Total Administrative Costs	\$1,069	\$1,326	\$1,319	\$1,532	\$1,523
Administration Salaries and Benefits	\$401	\$590	\$997	\$1,144	\$1,178
Total Operations and Maintenance of Plant	\$1,282	\$1,576	\$1,786	\$2,092	\$2,112
Operations and Maintenance-Salaries and Benefits	\$689	\$639	\$393	\$451	\$751
Board Contribution to Food Services	\$50	\$314	\$162	\$185	\$81
Total Extracurricular Costs	\$49	\$55	\$81	\$92	\$61
Total Equipment Costs	\$196	\$0	\$0	\$0	\$0
Legal Costs	\$88	\$86	\$94	\$86	\$86
Employee Benefits as a percentage of salaries*	15.39%	15.31%	14.81%	15.51%	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 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)
Business Services	Business Administrator employed by 2 other Districts	60,000
Food Services	Use another District for food supply	10,000
Special Education Services	CST Management shared with other Distirct	15,000
Superintendent and Assistant Sup.	Interim Superintendent works with another District	30,000
Technology Services	Technology coordination shared with other District	45,000

Estimated Tax Rates

Municipality	Category	Amount
West Cape May	(A) General Fund School Levy	1,209,720
	(D) Total School Levy	1,209,720
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	491,076,200
	(H) Estimated Equalized Valuation (as of 10/01/19)	566,604,592
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2463
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2463
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2135
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2135

Employee Contract List for District

Name	Category	Measure
Robert Garguilo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$72,000
	Full-Time Equivalent (FTE)	0.7
	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	180
	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	\$3,000
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	No Sick Leave
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Leave
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Leave
	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	\$41,200
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$800
	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	\$6,600
	Contractual Post-Employment Benefit Description of Payout of Sick days	50/Day to a \$5,000 Max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$400/Day at 4 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No 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	