

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	669.0	663.0	663.0
Pupils On Roll Special Ed Full-Time	181.0	181.0	181.0
Pupils On Roll SUBTOTAL	850.0	844.0	844.0
Pupils in Private School Placements		2.0	5.0
Pupils Sent to Other Districts Regular	7.0	4.0	0.0
Pupils Sent to Other Districts Special Ed	24.0	25.0	20.0
Pupils Received	75.0	76.0	70.0
Pupils in State Facilities	8.0	6.0	6.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,761,094	10,868,706	11,086,080
Total Tuition	10-1300	1,507,076	1,034,422	880,603
Unrestricted Miscellaneous Revenues	10-1XXX	136,024	60,215	72,671
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	250
Interest Earned On Maintenance Reserve	10-1XXX	0	500	250
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	250
Other Restricted Miscellaneous Revenues	10-1XXX	15,626	0	0
Subtotal - Revenues From Local Sources		12,419,820	11,964,843	12,040,104
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	120,076	119,536	119,536
Extraordinary Aid	10-3131	28,527	50,000	40,000
Categorical Special Education Aid	10-3132	394,801	402,345	402,345
Equalization Aid	10-3176	812,938	863,844	863,844
Categorical Security Aid	10-3177	274,601	277,022	277,022
Adjustment Aid	10-3178	3,567,304	3,525,216	3,525,216
Parcc Readiness Aid	10-3181	0	7,750	7,750
Per Pupil Growth Aid	10-3182	0	7,750	7,750
Professional Learning Community Aid	10-3183	0	7,610	7,610
Other State Aids	10-3XXX	15,848	0	0
Subtotal - Revenues From State Sources		5,214,095	5,261,073	5,251,073
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	97,829	42,825	42,271
Subtotal - Revenues From Federal Sources		97,829	42,825	42,271
Budgeted Fund Balance - Operating Budget	10-303	0	1,382,168	1,345,052
Withdrawal From Maint. Reserve	10-310	0	0	200,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	190,189
Adjustment For Prior Year Encumbrances		0	142,145	0
Actual Revenues (Over)/Under Expenditures		-551,057	0	0
Total Operating Budget		17,180,687	18,793,054	19,068,689
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	54,512	82,406	0
Total Revenues From Local Sources	20-1XXX	54,512	82,406	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	411,825	419,900	444,125
Total Revenues From State Sources		411,825	419,900	444,125
Revenues from Federal Sources:				
Title I	20-4411-4416	626,751	635,088	480,613
Title II	20-4451-4455	86,715	103,606	73,106
Title III	20-4491-4494	67,660	48,953	38,100
I.D.E.A. Part B (Handicapped)	20-4420-4429	269,605	256,490	205,192
Other	20-4XXX	479,099	1,012,266	0
Total Revenues From Federal Sources		1,529,830	2,056,403	797,011
Total Grants And Entitlements		1,996,167	2,558,709	1,241,136
Total Revenues/Sources		19,176,854	21,351,763	20,309,825
Total Revenues/Sources Net of Transfers		19,176,854	21,351,763	20,309,825

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,787,782	5,022,464	4,873,228
Special Education - Instruction	11-2XX-100-XXX	1,378,683	1,459,905	1,655,759
Basic Skills/Remedial - Instruction	11-230-100-XXX	183,458	200,215	401,775
Bilingual Education - Instruction	11-240-100-XXX	365,622	376,943	442,806
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	92,479	93,250	105,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	448,121	494,116	506,571
Community Services Programs/Operations	11-800-330-XXX	5,868	30,000	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,196,334	1,595,246	1,765,962
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	98,634	103,446	99,964
Undist. Expenditures - Health Services	11-000-213-XXX	183,232	200,112	205,232
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	146,497	154,940	157,340
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	169,060	232,609	256,984
Undist. Expenditures - Guidance	11-000-218-XXX	377,598	354,394	349,820
Undist. Expenditures - Child Study Teams	11-000-219-XXX	424,754	498,064	507,670
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	181,134	150,311	153,671
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	251,672	263,085	174,174
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	53,500	51,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	421,486	507,171	367,747
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	684,918	698,854	640,231
Undist. Expend. - Central Services	11-000-251-XXX	312,954	324,776	290,911
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	73,033	105,840	59,720
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,180,918	1,491,006	1,462,554
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	487,348	575,440	604,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,181,612	3,460,779	3,499,845
Undistributed Expenditures-Food Services	11-000-310-930	2,749	5,000	5,000
Total Undistributed Expenditures		9,373,933	10,774,573	10,651,825

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Interest Earned On Maintenance Reserve	10-606	0	500	250
Interest Earned On Current Expense Emergency Res	10-607	0	0	250
Total General Current Expense		16,635,946	18,451,966	18,642,464
Capital Expenditures:				
Equipment	12-XXX-XXX-730	97,212	41,908	3,300
Facilities Acquisition And Const. Serv.	12-000-400-XXX	447,529	298,180	422,675
Interest Deposit To Capital Reserve	10-604	0	1,000	250
Total Capital Outlay		544,741	341,088	426,225
General Fund Grand Total		17,180,687	18,793,054	19,068,689
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	54,512	82,406	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	271,439	279,328	293,007
Support Services	20-218-200-XXX	140,386	140,572	151,118
Total Preschool Education Aid	20-218-XXX-XXX	411,825	419,900	444,125
Total State Projects	20-XXX-XXX-XXX	411,825	419,900	444,125
Federal Projects:				
Title I	20-XXX-XXX-XXX	626,751	635,088	480,613
Title II	20-XXX-XXX-XXX	86,715	103,606	73,106
Title III	20-XXX-XXX-XXX	67,660	48,953	38,100
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	269,605	256,490	205,192
Other	20-XXX-XXX-XXX	479,099	1,012,266	0
Total Federal Projects	20-XXX-XXX-XXX	1,529,830	2,056,403	797,011
Total Special Revenue Funds		1,996,167	2,558,709	1,241,136
Total Expenditures/Appropriations		19,176,854	21,351,763	20,309,825
Total Expenditures Net of Transfers		19,176,854	21,351,763	20,309,825

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	684,461	614,607	572,434	372,918
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	350,018	604,298	36,862	37,112
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	150,000	300,500	301,000	101,250
--Legal Reserve	2,183,845	2,285,531	1,145,536	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	60,061
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,625	\$18,600	\$17,395	\$19,777	\$19,798
Total Classroom Instruction	\$10,547	\$10,923	\$9,997	\$11,302	\$11,791
Classroom-Salaries and Benefits	\$10,064	\$10,392	\$9,462	\$10,663	\$11,118
Classroom-General Supplies and Textbooks	\$360	\$390	\$342	\$401	\$413
Classroom-Purchased Services	\$124	\$141	\$194	\$238	\$260
Total Support Services	\$2,726	\$2,967	\$2,806	\$3,174	\$3,065
Support Services-Salaries and Benefits	\$2,315	\$2,462	\$2,283	\$2,584	\$2,436
Total Administrative Costs	\$1,965	\$2,220	\$1,982	\$2,364	\$2,032
Administration Salaries and Benefits	\$1,624	\$1,802	\$1,565	\$1,784	\$1,763
Total Operations and Maintenance of Plant	\$1,666	\$1,670	\$1,805	\$2,025	\$1,993
Operations and Maintenance-Salaries and Benefits	\$893	\$1,010	\$936	\$1,057	\$1,068
Board Contribution to Food Services	\$0	\$3	\$5	\$6	\$6
Total Extracurricular Costs	\$717	\$806	\$760	\$860	\$898
Total Equipment Costs	\$12	\$118	\$4	\$50	\$4
Legal Costs	\$42	\$52	\$52	\$89	\$25
Employee Benefits as a percentage of salaries*	30.40%	30.98%	33.29%	32.36%	32.20%

\*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Use Cape May Special Services SD staff for OT, PT and other Itinerant Services	0
Social Worker/Psychologist	Share services with North Wildwood	0
Staffing - Other	Share art teacher with Lower Regional School District	0
Transportation Services, including Fuel	Use Cape May County Special Services SD for transportation jointures	0
Purchasing	Member of ACES	0
Purchasing	Member of ACT	0
Purchasing	Member of HCESC, ESCNJ, and local cooperative with Middle Twp SD	0
Municipal/Public Works	SRO contracted through City of Wildwood	0
Insurance Coverages and Benefits	Member of NJSIG	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,977,393
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,414,252,269
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.7762
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,977,393
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,414,252,269
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.7762
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,977,393
(H) Estimated Equalized Valuation (as of 10/01/16)	1,422,205,230
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7719
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,977,393
(K) Estimated Equalized Valuation (as of 10/01/16)	1,422,205,230
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.7719
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NAME=J. Kenyon Kummings

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,148
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/01/16
End Date of Contract	06/30/21
Contracted Number of Annual Work Days	260
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	105
Description of Other Contracted Non-Working Days	Weekends
Total Allowances Amount	\$19,000
Total Bonuses Amount	\$20,272
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,514
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,995
Contractual Post-Employment Benefit Description of Payout of Sick days	\$15000 max 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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=J. Kenyon Kummings

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Martha Jamison

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$121,774
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
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	105
Description of Other Contracted Non-Working Days	Weekends
Total Allowances Amount	\$5,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$13
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,709
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days max payout @ daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Included in max \$15000 sick day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Martha Jamison

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	