

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	663.0	649.0	680.0
On Roll Special Ed Full-Time	181.0	174.0	193.0
On Roll Subtotal	844.0	823.0	873.0
In Private School Placements	2.0	5.0	6.0
Sent to Other Districts Regular	4.0	6.0	0.0
Sent to Other Districts Special Ed	25.0	21.0	27.0
Received	76.0	60.0	59.0
In State Facilities	6.0	6.0	6.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,868,706	11,086,080	11,307,802
Total Tuition	10-1300	1,166,434	880,603	1,352,226
Unrestricted Miscellaneous Revenues	10-1XXX	131,239	72,671	100,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	250	0
Interest Earned On Maintenance Reserve	10-1XXX	0	250	250
Interest Earned On Capital Reserve Funds	10-1XXX	0	250	1,000
Subtotal - Revenues From Local Sources		12,166,379	12,040,104	12,761,278
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	119,536	119,536	119,536
Extraordinary Aid	10-3131	39,619	40,000	40,000
Categorical Special Education Aid	10-3132	402,345	402,345	542,470
Equalization Aid	10-3176	863,844	863,844	863,844
Categorical Security Aid	10-3177	277,022	277,022	306,033
Adjustment Aid	10-3178	3,525,216	3,420,995	3,420,995
Parcc Readiness Aid	10-3181	7,750	7,750	0
Per Pupil Growth Aid	10-3182	7,750	7,750	0
Professional Learning Community Aid	10-3183	7,610	7,610	0
Other State Aids	10-3XXX	0	104,221	0
Subtotal - Revenues From State Sources		5,250,692	5,251,073	5,292,878
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	65,239	42,271	49,366
Subtotal - Revenues From Federal Sources		65,239	42,271	49,366
Budgeted Fund Balance - Operating Budget	10-303	0	1,345,052	1,113,141
Withdrawal From Maint. Reserve	10-310	0	200,000	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	190,189	40,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Adjustment For Prior Year Encumbrances		0	19,470	0
Actual Revenues (Over)/Under Expenditures		218,631	0	0
Total Operating Budget		17,700,941	19,088,159	19,256,663
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	21,744	194,941	0
Total Revenues From Local Sources	20-1XXX	21,744	194,941	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	6,384	0
Preschool Education Aid	20-3218	413,516	805,865	1,003,680
Total Revenues From State Sources		413,516	812,249	1,003,680
Revenues from Federal Sources:				
Title I	20-4411-4416	760,833	603,662	481,380
Title II	20-4451-4455	67,931	73,488	40,029
Title III	20-4491-4494	56,828	47,584	36,848
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	256,490	251,556	201,245
Other	20-4XXX	600,834	668,938	500,000
Total Revenues From Federal Sources		1,742,916	1,655,228	1,267,502
Total Grants And Entitlements		2,178,176	2,662,418	2,271,182
Total Revenues/Sources		19,879,117	21,750,577	21,527,845
Total Revenues/Sources Net of Transfers		19,879,117	21,750,577	21,527,845

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,556,599	4,979,561	4,980,627
Special Education - Instruction	11-2XX-100-XXX	1,579,908	1,618,032	1,585,281
Basic Skills/Remedial - Instruction	11-230-100-XXX	299,059	279,502	205,630
Bilingual Education - Instruction	11-240-100-XXX	424,824	422,806	347,975
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	86,407	105,000	105,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	447,828	512,226	514,884
Community Services Programs/Operations	11-800-330-XXX	18,295	5,000	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,305,191	1,728,962	2,003,450
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	86,067	96,464	93,558
Undist. Expenditures - Health Services	11-000-213-XXX	180,431	200,957	195,911
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	164,129	157,340	174,623
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	245,514	256,984	202,798
Undist. Expenditures - Guidance	11-000-218-XXX	331,234	349,820	365,870
Undist. Expenditures - Child Study Teams	11-000-219-XXX	444,443	508,209	514,326
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	135,158	153,671	151,107
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	154,426	181,949	164,115
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	53,385	51,000	78,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	430,507	404,497	407,962
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	695,078	704,268	628,996
Undist. Expend. - Central Services	11-000-251-XXX	298,718	295,911	296,176
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	80,747	89,770	82,574
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,249,414	1,460,660	1,443,245
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	478,594	604,000	601,915
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,227,409	3,489,845	3,790,423
Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	1,000
Total Undistributed Expenditures		9,560,445	10,739,307	11,196,049

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Earned On Maintenance Reserve	10-606	500	250	250
Increase In Maintenance Reserve	10-606	200,000	0	0
Interest Earned On Current Expense Emergency Res	10-607	0	250	0
Total General Current Expense		17,173,865	18,661,934	18,935,696
Capital Expenditures:				
Equipment	12-XXX-XXX-730	40,399	3,300	45,481
Facilities Acquisition And Const. Serv.	12-000-400-XXX	285,677	422,675	274,486
Increase In Capital Reserve	10-604	1,000	0	0
Interest Deposit To Capital Reserve	10-604	200,000	250	1,000
Total Capital Outlay		527,076	426,225	320,967
General Fund Grand Total		17,700,941	19,088,159	19,256,663
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	21,744	194,941	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	277,944	509,371	535,385
Support Services	20-218-200-XXX	135,572	302,878	468,295
Total Preschool Education Aid	20-218-XXX-XXX	413,516	812,249	1,003,680
Total State Projects	20-XXX-XXX-XXX	413,516	812,249	1,003,680
Federal Projects:				
Title I	20-XXX-XXX-XXX	760,833	603,662	481,380
Title II	20-XXX-XXX-XXX	67,931	73,488	40,029
Title III	20-XXX-XXX-XXX	56,828	47,584	36,848
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	256,490	251,556	201,245
Other	20-XXX-XXX-XXX	600,834	668,938	500,000
Total Federal Projects	20-XXX-XXX-XXX	1,742,916	1,655,228	1,267,502
Total Special Revenue Funds		2,178,176	2,662,418	2,271,182

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Expenditures/Appropriations		19,879,117	21,750,577	21,527,845
Total Expenditures Net of Transfers		19,879,117	21,750,577	21,527,845

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	614,607	545,505	381,274	381,274
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	604,298	805,298	805,548	806,548
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	300,500	501,000	301,250	301,500
Restricted for General Operating Budget	Legal Reserve	2,285,531	2,258,677	1,113,141	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	60,061	20,061
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,600	\$18,845	\$19,798	\$20,820	\$19,852
Total Classroom Instruction	\$10,923	\$11,147	\$11,791	\$12,282	\$11,785
Classroom-Salaries and Benefits	\$10,392	\$10,667	\$11,118	\$11,578	\$11,238
Classroom-General Supplies and Textbooks	\$390	\$330	\$413	\$440	\$349
Classroom-Purchased Services	\$141	\$150	\$260	\$263	\$199
Total Support Services	\$2,967	\$2,874	\$3,065	\$3,293	\$3,133
Support Services-Salaries and Benefits	\$2,462	\$2,316	\$2,436	\$2,541	\$2,482
Total Administrative Costs	\$2,220	\$2,247	\$2,032	\$2,262	\$2,083
Administration Salaries and Benefits	\$1,802	\$1,861	\$1,763	\$1,883	\$1,733
Total Operations and Maintenance of Plant	\$1,670	\$1,749	\$1,993	\$2,038	\$1,943
Operations and Maintenance-Salaries and Benefits	\$1,010	\$1,014	\$1,068	\$1,092	\$1,079
Board Contribution to Food Services	\$3	\$0	\$6	\$6	\$1
Total Extracurricular Costs	\$806	\$796	\$898	\$926	\$900
Total Equipment Costs	\$118	\$49	\$4	\$4	\$52
Legal Costs	\$52	\$78	\$25	\$50	\$41
Employee Benefits as a percentage of salaries*	30.98%	30.94%	32.20%	31.79%	36.69%

*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 2017-18 revised appropriations and the 2018-19 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 County Special Services School District staff for OT, PT and other Itinerant Services	0
Special Education Services	Share services with Wildwood Crest SD for Speech Therapist	0
Social Worker/Psychologist	Share services with North Wildwood School District	0
Transportation Services, including Fuel	Cape May County Special Services S.D. for transportation jointures	0
Purchasing	Member of ACES	0
Purchasing	Member of ACT	0
Purchasing	Member of various cooperatives-ESCNJ, HDESC, CCECSC, Middle Twp. SD	0
Municipal/Public Works	SRO provided through City of Wildwood	0
Insurance Coverages and Benefits	Member of NJSIG	0

ID=Wildwood City

Category	Amount
(A) General Fund School Levy	11,196,941
(D) Total School Levy	11,196,941
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,410,377,404
(H) Estimated Equalized Valuation (as of 10/01/17)	1,356,340,376
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7939
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7939
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8255
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8255

Name=J. Kenyon Kummings

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$137,851
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	07/01/17
End Date of Contract	06/30/22
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	\$24,000
Total Bonuses Amount	\$20,664
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	\$28,255
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	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

Name=Martha Jamison

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$124,210
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	07/01/17
End Date of Contract	06/30/18
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)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,943
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
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 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

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	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

Name=Patrick Quinlan

Category	Measure
Job Title	Other
Job Title II	Supv Buildings and Ground
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
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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)	\$4,005
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 @ 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

Name=Patrick Quinlan

Category	Measure
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 @ 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
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