

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	649.0	697.0	720.0
On Roll Special Ed Full-Time	174.0	171.0	178.0
On Roll Subtotal	823.0	868.0	898.0
In Private School Placements	5.0	4.0	0.0
Sent to Other Districts Regular	6.0	11.0	0.0
Sent to Other Districts Special Ed	21.0	28.0	36.0
Received	60.0	65.0	57.0
In State Facilities	6.0	2.0	2.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,086,080	11,307,802	11,757,046
Total Tuition	10-1300	1,182,041	1,352,226	1,361,247
Unrestricted Miscellaneous Revenues	10-1XXX	87,338	100,000	125,000
Interest Earned On Maintenance Reserve	10-1XXX	0	250	250
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	1,000
Subtotal - Revenues From Local Sources		12,355,459	12,761,278	13,244,543
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	119,536	119,536	119,536
Extraordinary Aid	10-3131	45,762	40,000	50,000
Categorical Special Education Aid	10-3132	402,345	542,470	542,470
Equalization Aid	10-3176	863,844	863,844	863,844
Categorical Security Aid	10-3177	277,022	306,033	306,033
Adjustment Aid	10-3178	3,420,995	3,161,774	2,931,184
PARCC Readiness Aid	10-3181	7,750	0	0
Per Pupil Growth Aid	10-3182	7,750	0	0
Professional Learning Community Aid	10-3183	7,610	0	0
Other State Aids	10-3XXX	104,221	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	2,385	0	0
Subtotal - Revenues From State Sources		5,259,220	5,033,657	4,813,067
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	31,920	49,366	32,595
Subtotal - Revenues From Federal Sources		31,920	49,366	32,595
Budgeted Fund Balance - Operating Budget	10-303	0	1,113,141	1,033,097

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	615,000	0
Withdrawal From Maint. Reserve	10-310	0	142,213	200,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	40,000	0
Adjustment For Prior Year Encumbrances		0	14,887	0
Actual Revenues (Over)/Under Expenditures		189,236	0	0
Total Operating Budget		17,835,835	19,769,542	19,323,302
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,800	511,277	0
Total Revenues From Local Sources	20-1XXX	4,800	511,277	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	70,559	0
Preschool Education Aid	20-3218	741,691	1,003,680	996,400
Total Revenues From State Sources		741,691	1,074,239	996,400
Revenues from Federal Sources:				
Title I	20-4411-4416	651,648	633,898	480,575
Title II	20-4451-4455	73,488	57,722	45,542
Title III	20-4491-4494	44,903	66,600	26,864
Title IV	20-4471-4474	0	4,230	28,939
I.D.E.A. Part B (Handicapped)	20-4420-4429	251,556	260,914	208,731
Other	20-4XXX	585,177	731,041	500,000
Total Revenues From Federal Sources		1,606,772	1,754,405	1,290,651
Total Grants And Entitlements		2,353,263	3,339,921	2,287,051
Total Revenues/Sources		20,189,098	23,109,463	21,610,353
Total Revenues/Sources Net of Transfers		20,189,098	23,109,463	21,610,353

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,798,891	4,958,191	4,889,030
Special Education - Instruction	11-2XX-100-XXX	1,566,251	1,506,281	1,549,017
Basic Skills/Remedial - Instruction	11-230-100-XXX	196,161	150,630	109,445
Bilingual Education - Instruction	11-240-100-XXX	342,414	368,975	415,230
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	83,180	105,000	103,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	428,389	514,884	510,642
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,636,727	1,803,500	1,969,928
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	90,061	102,058	94,371
Undist. Expenditures - Health Services	11-000-213-XXX	173,528	195,911	158,035
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	167,822	174,623	178,104
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	194,195	412,748	439,562
Undist. Expenditures - Guidance	11-000-218-XXX	340,140	365,870	377,350
Undist. Expenditures - Child Study Teams	11-000-219-XXX	456,304	514,326	486,048
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	139,859	152,602	130,895
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	135,720	141,971	139,572
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	49,693	78,000	76,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	426,390	458,264	471,329
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	677,247	691,913	626,694
Undist. Expend. - Central Services	11-000-251-XXX	295,204	318,051	341,486
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	83,718	98,574	96,102
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,261,013	1,398,859	1,369,602
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	486,539	606,647	652,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,428,498	3,714,447	3,958,215
Undistributed Expenditures-Food Services	11-000-310-930	0	1,000	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		10,042,658	11,229,364	11,565,793
Interest Earned On Maintenance Reserve	10-606	0	250	250
Total General Current Expense		17,457,944	18,833,575	19,142,407
Capital Expenditures:				
Equipment	12-XXX-XXX-730	2,620	45,481	25,409
Facilities Acquisition And Const. Serv.	12-000-400-XXX	375,271	889,486	154,486
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		377,891	935,967	180,895
General Fund Grand Total		17,835,835	19,769,542	19,323,302
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,800	511,277	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	490,154	583,944	665,444
Support Services	20-218-200-XXX	251,537	490,295	330,956
Total Preschool Education Aid	20-218-XXX-XXX	741,691	1,074,239	996,400
Total State Projects	20-XXX-XXX-XXX	741,691	1,074,239	996,400
Federal Projects:				
Title I	20-XXX-XXX-XXX	651,648	633,898	480,575
Title II	20-XXX-XXX-XXX	73,488	57,722	45,542
Title III	20-XXX-XXX-XXX	44,903	66,600	26,864
Title IV	20-XXX-XXX-XXX	0	4,230	28,939
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	251,556	260,914	208,731
Other	20-XXX-XXX-XXX	585,177	731,041	500,000
Total Federal Projects	20-XXX-XXX-XXX	1,606,772	1,754,405	1,290,651
Total Special Revenue Funds		2,353,263	3,339,921	2,287,051

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		20,189,098	23,109,463	21,610,353
Total Expenditures Net of Transfers		20,189,098	23,109,463	21,610,353

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	545,505	362,479	495,072	395,073
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	805,298	1,205,548	1,191,548	1,192,548
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	501,000	501,250	359,287	159,537
Restricted for General Operating Budget	Legal Reserve	2,258,677	2,046,239	933,098	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	60,311	20,311	20,311
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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,845	\$18,519	\$19,852	\$20,154	\$19,476
Total Classroom Instruction	\$11,147	\$11,136	\$11,785	\$11,668	\$11,381
Classroom-Salaries and Benefits	\$10,667	\$10,622	\$11,238	\$11,098	\$10,854
Classroom-General Supplies and Textbooks	\$330	\$390	\$349	\$350	\$335
Classroom-Purchased Services	\$150	\$124	\$199	\$220	\$192
Total Support Services	\$2,874	\$2,800	\$3,133	\$3,384	\$3,292
Support Services-Salaries and Benefits	\$2,316	\$2,298	\$2,482	\$2,489	\$2,338
Total Administrative Costs	\$2,247	\$2,138	\$2,083	\$2,293	\$2,135
Administration Salaries and Benefits	\$1,861	\$1,772	\$1,733	\$1,852	\$1,712
Total Operations and Maintenance of Plant	\$1,749	\$1,706	\$1,943	\$1,899	\$1,794
Operations and Maintenance-Salaries and Benefits	\$1,014	\$1,029	\$1,079	\$1,081	\$1,012
Board Contribution to Food Services	\$0	\$0	\$1	\$1	\$0
Total Extracurricular Costs	\$796	\$736	\$900	\$903	\$865
Total Equipment Costs	\$49	\$3	\$52	\$52	\$28
Legal Costs	\$78	\$70	\$41	\$48	\$50
Employee Benefits as a percentage of salaries*	30.94%	32.66%	36.69%	36.19%	36.23%

\*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 2018-19 revised appropriations and the 2019-20 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 SD staff for OT, PT, and other itinerant services	0
Staffing - Other	Share librarian with North Wildwood SD	0
Transportation Services, including Fuel	Cape May County Special Services SD for transportation jointures	0
Purchasing	Member of ACES	0
Purchasing	Member of ACT	0
Purchasing	Member of various purchase co-ops - NJESC, HCESC, CCESC, Middle Township 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	11,532,424
(D) Total School Levy	11,532,424
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,405,908,255
(H) Estimated Equalized Valuation (as of 10/01/18)	1,428,879,921
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8203
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8203
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8071
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8071

Name=J. Kenyon Kummings

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$149,888
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	07/01/18
End Date of Contract	06/30/23
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	\$24,500
Total Bonuses Amount	\$12,441
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	\$29,412
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

Name=J. Kenyon Kummings

Category	Measure
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

Name=Martha Jamison

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$126,694
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	07/01/18
End Date of Contract	06/30/19
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	\$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	\$29,618
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	30 days maximum at 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

Name=Martha Jamison

Category	Measure
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

Name=Patrick Quinlan

Category	Measure
Job Title	Other
Job Title II	Supv. Buildings and Groun
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	07/01/18
End Date of Contract	06/30/19
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)	\$0
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 at 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

Name=Patrick Quinlan

Category	Measure
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	\$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 at 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