

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	716.0	668.0	730.0
On Roll Special Ed Full-Time	168.0	152.0	173.0
On Roll Subtotal	884.0	820.0	903.0
In Private School Placements	3.0	2.0	2.0
Sent to Other Districts Regular	0.0	9.0	6.0
Sent to Other Districts Special Ed	28.0	27.0	27.0
Received	78.0	71.0	60.0
In State Facilities	2.0	2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,757,046	12,219,506	12,463,896
	Total Tuition	10-1300	1,436,043	1,410,482	1,411,850
	Unrestricted Miscellaneous Revenues	10-1XXX	281,502	175,000	175,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	250	250
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources		13,474,591	13,806,488	14,052,246
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	119,536	119,536	119,536
	Extraordinary Aid	10-3131	101,081	50,000	50,000
	Categorical Special Education Aid	10-3132	542,470	542,470	542,470
	Equalization Aid	10-3176	863,844	863,844	863,844
	Categorical Security Aid	10-3177	306,033	306,033	306,033
	Adjustment Aid	10-3178	2,931,184	2,727,723	2,459,516
	Other State Aids	10-3XXX	95,412	0	0
	Total Revenues from State Sources		4,959,560	4,609,606	4,341,399
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	37,439	18,922	38,935
	Total Revenues from Federal Sources		37,439	18,922	38,935
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,084,648	936,948
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	850,000
	Adjustment for Prior Year Encumbrances		0	342,005	0
	Actual Revenues (Over)/Under Expenditures		-658,593	0	0
General Fund Revenues	Total Operating Budget		17,812,997	19,861,669	20,219,528
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	384,261	243,623	0
	Total Revenues from Local Sources	20-1XXX	384,261	243,623	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	1,008,945	1,013,360	1,094,885
	Total Revenues from State Sources		1,008,945	1,013,360	1,094,885

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	572,947	682,786	469,536
	Title II	20-4451-4455	47,032	52,509	39,927
	Title III	20-4491-4494	53,619	64,194	39,950
	I.D.E.A. Part B (Handicapped)	20-4420-4429	265,816	289,791	231,833
	CARES Act Education Stabilization Fund	20-4530	21,020	480,413	361,828
	CARES-Digital Divide Grant	20-4531	0	112,060	0
	Coronavirus Relief Fund (CRF)	20-4532	0	106,265	0
	Other	20-4XXX	594,475	500,000	500,000
	Total Revenues from Federal Sources		1,554,909	2,288,018	1,643,074
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	176,188	103,048
Special Revenue Fund Revenues	Total Grants and Entitlements		2,948,115	3,721,189	2,841,007
All Fund Revenues	Total Revenues/Sources		20,761,112	23,582,858	23,060,535
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	176,188	103,048
	Total Revenues/Sources Net of Transfers		20,761,112	23,406,670	22,957,487

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,810,203	5,384,324	5,264,736
	Special Education-Instruction	11-2XX-100-XXX	1,486,213	1,612,662	1,602,546
	Basic Skills/Remedial-Instruction	11-230-100-XXX	45,281	84,707	85,873
	Bilingual Education-Instruction	11-240-100-XXX	428,621	438,588	431,027
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	78,213	106,390	105,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	456,901	524,369	542,430
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,589,345	1,569,355	1,477,340
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	92,939	115,517	118,919
	Undistributed Expenditures-Health Services	11-000-213-XXX	134,297	154,851	158,290
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	159,991	178,143	162,038
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	466,533	482,086	614,855
	Undistributed Expenditures-Guidance	11-000-218-XXX	361,306	374,449	384,725
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	446,395	484,142	493,510
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	113,999	125,272	127,139
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	131,486	142,378	155,791
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	80,163	73,154	72,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	455,051	543,688	541,134
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	655,914	716,273	637,024
	Undistributed Expenditures-Central Services	11-000-251-XXX	328,638	385,740	343,927
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	70,419	104,943	94,201
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,092,683	1,390,768	1,391,430
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	513,994	708,901	751,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,433,994	3,540,219	3,636,729
	Total Undistributed Expenditures			10,127,147	11,089,879
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250
	Interest Earned on Current Expense Emergency Res	10-607	0	250	250
General Fund Current Expenses	Total General Current Expense		17,432,579	19,241,419	19,192,664

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	25,409	165,052	51,467
	Facilities Acquisition and Construction Services	12-000-400-XXX	355,009	454,198	974,397
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		380,418	620,250	1,026,864
General Fund Expenses and Transfers	General Fund Grand Total		17,812,997	19,861,669	20,219,528
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	384,261	243,623	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	674,267	684,570	697,212
	Support Services	20-218-200-XXX	334,678	504,978	500,721
	Total Preschool Education Aid	20-218-XXX-XXX	1,008,945	1,189,548	1,197,933
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,008,945	1,189,548	1,197,933
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	572,947	682,786	469,536
	Title II	20-XXX-XXX-XXX	47,032	52,509	39,927
	Title III	20-XXX-XXX-XXX	53,619	64,194	39,950
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	265,816	289,791	231,833
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	21,020	480,413	361,828
	Other	20-XXX-XXX-XXX	594,475	500,000	500,000
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	112,060	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	106,265	0
	Total Federal Projects	20-XXX-XXX-XXX	1,554,909	2,288,018	1,643,074
Special Revenue Fund Expenses	Total Special Revenue Funds		2,948,115	3,721,189	2,841,007
All Fund Expenses	Total Expenditures/Appropriations		20,761,112	23,582,858	23,060,535
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	176,188	103,048
	Total Expenditures Net of Transfers		20,761,112	23,406,670	22,957,487

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,365,594	1,564,150	1,565,150	716,150
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	709,287	859,537	859,787	860,037
	Legal Reserve	1,852,971	1,839,873	920,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	60,311	60,311	60,561	60,811
	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	552,744	572,116	407,341	390,393
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,026	\$18,700	\$20,103	\$21,887	\$19,986
Total Classroom Instruction	\$11,312	\$11,144	\$11,880	\$12,803	\$11,625
Classroom-Salaries and Benefits	\$10,845	\$10,632	\$11,204	\$12,073	\$11,061
Classroom-General Supplies and Textbooks	\$286	\$380	\$481	\$520	\$374
Classroom-Purchased Services	\$181	\$132	\$195	\$210	\$190
Total Support Services	\$3,087	\$3,176	\$3,334	\$3,585	\$3,474
Support Services-Salaries and Benefits	\$2,230	\$2,274	\$2,408	\$2,591	\$2,478
Total Administrative Costs	\$2,141	\$2,144	\$2,188	\$2,564	\$2,206
Administration Salaries and Benefits	\$1,727	\$1,775	\$1,727	\$1,858	\$1,698
Total Operations and Maintenance of Plant	\$1,699	\$1,463	\$1,803	\$1,968	\$1,778
Operations and Maintenance-Salaries and Benefits	\$1,004	\$857	\$1,014	\$1,092	\$939
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$783	\$768	\$891	\$959	\$895
Total Equipment Costs	\$52	\$29	\$135	\$201	\$57
Legal Costs	\$58	\$60	\$62	\$94	\$94
Employee Benefits as a percentage of salaries*	35.83%	32.58%	33.30%	33.24%	33.73%

*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 2020-21 revised appropriations and the 2021-22 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 NJSIG	0
Municipal/Public Works	SRO provided through the City of Wildwood	0
Purchasing	Member of various purchaing co-ops - NJESC, HCESC, CCESC, PEPPM, Middle Township SD	0
	Member of ACES	0
	Member of ACT	0
Special Education Services	Cape May County Special Services District staff to provide OT/PT, and other itinerant services	0
Transportation Services, including Fuel	Cape May County Special Services for transportation jointures	0

Estimated Tax Rates

Municipality	Category	Amount
Wildwood City	(A) General Fund School Levy	12,341,701
	(D) Total School Levy	12,341,701
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,396,711,000
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,556,223,955
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8836
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8836
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7931
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7931

Employee Contract List for District

Name	Category	Measure
Heath Hess	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Network Administrator
	Base Annual Salary Amount	\$81,231
	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	240
	Contracted Number of Annual Vacation Days	17
	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	125
	Description of Other Contracted Non-Working Days	Weekends and Holidays
	Total Allowances Amount	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$441
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,293
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	24.5 days max 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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Heath Hess	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
J. Kenyon Kummings	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,117
	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	07/01/20
	End Date of Contract	06/30/25
	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	

Employee Contract List for District

Name	Category	Measure
J. Kenyon Kummings	Total Allowances Amount	\$24,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,420
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,876
	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
	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	
Jason Fuscellaro	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$115,000
	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
Jason Fuscellaro	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	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	\$11,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$2,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,058
	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 maximum at daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Included in sick 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	

Employee Contract List for District

Name	Category	Measure
Jason Fuscellaro	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
Patrick Quinlan	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supv. Building & Grounds
	Base Annual Salary Amount	\$80,931
	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	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 and 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	\$9,068
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible	

Employee Contract List for District

Name	Category	Measure
Patrick Quinlan	Contractual Post-Employment Benefit Description of Payout of Vacation days	27.5 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
	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