

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	697.0	716.0	717.0
On Roll Special Ed Full-Time	171.0	168.0	165.0
On Roll Subtotal	868.0	884.0	882.0
In Private School Placements	4.0	3.0	4.0
Sent to Other Districts Regular	11.0	0.0	3.0
Sent to Other Districts Special Ed	28.0	28.0	30.0
Received	65.0	78.0	61.0
In State Facilities	2.0	2.0	2.0

## 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	11,307,802	11,757,046	12,219,506
	Total Tuition	10-1300	1,461,740	1,361,247	1,410,482
	Unrestricted Miscellaneous Revenues	10-1XXX	738,024	125,000	175,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	250
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	0	75,204	0
	Total Revenues from Local Sources			13,507,566	13,319,747
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	119,536	119,536	119,536
	Extraordinary Aid	10-3131	124,270	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	3,161,774	2,931,184	2,727,723
	Other State Aids	10-3XXX	156,519	0	0
	Total Revenues from State Sources			5,274,446	4,813,067
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	30,366	32,595	18,922
	Total Revenues from Federal Sources		30,366	32,595	18,922
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,033,097	1,084,648
	Withdrawal from Maintenance Reserve	10-310	0	200,000	0
	Adjustment for Prior Year Encumbrances		0	38,492	0
	Actual Revenues (Over)/Under Expenditures		-388,686	0	0
General Fund Revenues	Total Operating Budget		18,423,692	19,436,998	19,519,664
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	236,359	417,635	0
	Total Revenues from Local Sources	20-1XXX	236,359	417,635	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	1,004,610	1,066,029	1,013,360
	Total Revenues from State Sources		1,004,610	1,066,029	1,013,360

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	617,222	641,532	455,066
	Title II	20-4451-4455	57,535	49,819	39,706
	Title III	20-4491-4494	54,499	63,383	18,133
	Title IV	20-4471-4474	1,810	2,420	28,049
	I.D.E.A. Part B (Handicapped)	20-4420-4429	260,914	265,816	212,652
	Other	20-4XXX	555,513	675,529	500,000
	Total Revenues from Federal Sources		1,547,493	1,698,499	1,253,606
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	176,188
Special Revenue Fund Revenues	Total Grants and Entitlements		2,788,462	3,182,163	2,443,154
All Fund Revenues	Total Revenues/Sources		21,212,154	22,619,161	21,962,818
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	176,188
	Total Revenues/Sources Net of Transfers		21,212,154	22,619,161	21,786,630

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	4,796,867	4,930,232	5,381,884
	Special Education-Instruction	11-2XX-100-XXX	1,479,644	1,553,059	1,595,936
	Basic Skills/Remedial-Instruction	11-230-100-XXX	97,107	47,445	84,707
	Bilingual Education-Instruction	11-240-100-XXX	403,169	432,950	438,588
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	80,187	103,000	105,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	456,361	510,642	524,369
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,489,354	1,865,928	1,728,304
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	94,338	96,411	115,517
	Undistributed Expenditures-Health Services	11-000-213-XXX	158,651	152,445	154,851
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	192,863	162,104	178,143
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	371,380	479,562	482,086
	Undistributed Expenditures-Guidance	11-000-218-XXX	350,276	377,350	374,424
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	454,802	486,048	483,142
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	113,099	126,501	126,272
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	126,429	142,832	144,532
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	86,665	84,944	71,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	451,035	521,154	479,874
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	633,244	689,342	651,133
	Undistributed Expenditures-Central Services	11-000-251-XXX	312,800	377,022	352,740
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	69,651	108,446	93,343
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,245,395	1,327,060	1,366,912
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	584,796	675,319	707,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,544,256	3,923,438	3,540,646
	Total Undistributed Expenditures			10,279,034	11,595,906
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	0	250
General Fund Current Expenses	Total General Current Expense		17,592,369	19,173,484	19,181,403

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	45,203	25,409	119,358
	Facilities Acquisition and Construction Services	12-000-400-XXX	786,120	161,901	201,177
	Increase In Capital Reserve	10-604	0	75,204	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		831,323	263,514	321,535
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	16,726
	General Fund Grand Total		18,423,692	19,436,998	19,519,664
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	236,359	417,635	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	561,142	710,937	684,570
	Support Services	20-218-200-XXX	443,468	355,092	504,978
	Total Preschool Education Aid	20-218-XXX-XXX	1,004,610	1,066,029	1,189,548
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,004,610	1,066,029	1,189,548
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	617,222	641,532	455,066
	Title II	20-XXX-XXX-XXX	57,535	49,819	39,706
	Title III	20-XXX-XXX-XXX	54,499	63,383	18,133
	Title IV	20-XXX-XXX-XXX	1,810	2,420	28,049
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	260,914	265,816	212,652
	Other	20-XXX-XXX-XXX	555,513	675,529	500,000
	Total Federal Projects	20-XXX-XXX-XXX	1,547,493	1,698,499	1,253,606
Special Revenue Fund Expenses	Total Special Revenue Funds		2,788,462	3,182,163	2,443,154
All Fund Expenses	Total Expenditures/Appropriations		21,212,154	22,619,161	21,962,818
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	176,188
	Total Expenditures Net of Transfers		21,212,154	22,619,161	21,786,630

**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	1,205,548	1,365,594	997,721	998,721
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	501,250	709,287	509,537	509,787
	Legal Reserve	2,046,238	1,852,971	919,873	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	60,311	60,311	60,311	60,561
	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	362,479	552,744	552,745	387,970
	Repayment of Debt	0	0	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	\$18,519	\$19,026	\$19,476	\$19,990	\$20,103
Total Classroom Instruction	\$11,136	\$11,312	\$11,381	\$11,585	\$11,880
Classroom-Salaries and Benefits	\$10,622	\$10,845	\$10,854	\$10,938	\$11,204
Classroom-General Supplies and Textbooks	\$390	\$286	\$335	\$434	\$481
Classroom-Purchased Services	\$124	\$181	\$192	\$213	\$195
Total Support Services	\$2,800	\$3,087	\$3,292	\$3,387	\$3,334
Support Services-Salaries and Benefits	\$2,298	\$2,230	\$2,338	\$2,421	\$2,408
Total Administrative Costs	\$2,138	\$2,141	\$2,135	\$2,370	\$2,188
Administration Salaries and Benefits	\$1,772	\$1,727	\$1,712	\$1,815	\$1,727
Total Operations and Maintenance of Plant	\$1,706	\$1,699	\$1,794	\$1,764	\$1,803
Operations and Maintenance-Salaries and Benefits	\$1,029	\$1,004	\$1,012	\$989	\$1,014
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$736	\$783	\$865	\$878	\$891
Total Equipment Costs	\$3	\$52	\$28	\$29	\$135
Legal Costs	\$70	\$58	\$50	\$62	\$62
Employee Benefits as a percentage of salaries*	32.66%	35.83%	36.23%	36.14%	33.30%

\*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)
Insurance Coverages and Benefits	Member of NJSIG	0
Municipal/Public Works	SRO provided through City of Wildwood	0
Purchasing	Member of ACES	0
	Member of ACT	0
	Member of various purchasing co-ops - NJESC, HCESC, CCESC, Middle Township SD	0
Special Education Services	Cape May County Special Services School District staff to provide OT/PT, and other itinerant services	0
Staffing - Other	Share Media Specialist with North Wildwood	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	11,988,276
	(D) Total School Levy	11,988,276
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,398,799,100
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,483,035,517
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8570
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8570
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8084
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8084

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	07/01/19
	End Date of Contract	06/30/20
	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	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$600
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$570
	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	\$157,931
	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	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	\$9,208
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,868
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,186
	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 ar 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	
Martha Jamison	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$129,228
	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
Martha Jamison	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	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	\$29,911
	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
	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
Martha Jamison	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. Buildings & Grounds
	Base Annual Salary Amount	\$78,431
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$8,697
	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