

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	167.0	182.0	186.0
On Roll Special Ed Full-Time	43.0	37.0	33.0
On Roll Subtotal	210.0	219.0	219.0
Sent to Other Districts Regular	16.0	18.0	9.0
Sent to Other Districts Special Ed	13.0	17.0	10.0
Received	26.0	25.0	20.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,838,668	7,043,281	7,043,281
Total Tuition	10-1300	528,951	596,491	621,443
Unrestricted Miscellaneous Revenues	10-1XXX	33,438	15,000	15,000
Interest Earned On Capital Reserve Funds	10-1XXX	24,262	2,000	2,000
Subtotal - Revenues From Local Sources		7,425,319	7,656,772	7,681,724
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	49,582	49,582	49,582
Categorical Special Education Aid	10-3132	156,877	156,877	156,877
Categorical Security Aid	10-3177	60,674	67,830	67,830
Adjustment Aid	10-3178	382,961	362,904	314,153
PARCC Readiness Aid	10-3181	3,100	0	0
Per Pupil Growth Aid	10-3182	3,100	0	0
Professional Learning Community Aid	10-3183	2,780	0	0
Subtotal - Revenues From State Sources		659,074	637,193	588,442
Budgeted Fund Balance - Operating Budget	10-303	0	471,511	681,133
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	49,989	50,593
Other Financing Sources	10-5XXX	40,622	0	0
Actual Revenues (Over)/Under Expenditures		-504,817	0	0
Total Operating Budget		7,620,198	8,815,465	9,001,892
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	144,936	40,122	373,650

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Other Restricted Entitlements	20-32XX	149,047	184,546	156,860
Total Revenues From State Sources		293,983	224,668	530,510
Revenues from Federal Sources:				
Title I	20-4411-4416	167,682	149,013	126,660
Title II	20-4451-4455	25,136	49,128	41,759
I.D.E.A. Part B (Handicapped)	20-4420-4429	170,997	92,732	78,822
Other	20-4XXX	0	3,573	3,036
Total Revenues From Federal Sources		363,815	294,446	250,277
Total Grants And Entitlements		657,798	519,114	780,787
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	188,000	189,163	245,992
Total Revenues From Local Sources		188,000	189,163	245,992
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	0	126,723
Total Local Repayment Of Debt		188,000	189,163	372,715
Actual Revenues (Over)/Under Expenditures		-238	0	0
Total Repayment Of Debt		187,762	189,163	372,715
Total Revenues/Sources		8,465,758	9,523,742	10,155,394
Total Revenues/Sources Net of Transfers		8,465,758	9,523,742	10,155,394

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,081,127	2,343,566	2,213,129
Special Education - Instruction	11-2XX-100-XXX	466,707	490,835	505,305
Basic Skills/Remedial - Instruction	11-230-100-XXX	257,508	266,110	273,462
Bilingual Education - Instruction	11-240-100-XXX	12,045	11,430	11,775
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,400	14,600	15,100
School-Sponsored Athletics - Instruction	11-402-100-XXX	60,445	71,000	73,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	855,831	1,310,807	1,350,807
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	94,440	128,112	157,942
Undist. Expenditures - Health Services	11-000-213-XXX	72,688	68,050	74,866
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	91,627	67,520	83,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	49,658	168,348	117,506
Undist. Expenditures - Guidance	11-000-218-XXX	171,661	177,323	181,238
Undist. Expenditures - Child Study Teams	11-000-219-XXX	282,178	314,719	318,752
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	95,087	138,319	140,954
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	148,366	114,847	135,817
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,548	6,697	6,857
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	222,000	168,220	162,050
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	59,182	50,989	52,153
Undist. Expend. - Central Services	11-000-251-XXX	158,055	118,933	116,054
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	16,050	10,500	10,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	619,796	802,300	963,074
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	93,062	195,189	220,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,461,412	1,700,035	1,740,535
Undistributed Expenditures-Food Services	11-000-310-930	30,000	30,000	30,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		4,526,641	5,570,908	5,862,605
Total General Current Expense		7,412,873	8,768,449	8,954,876
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	25,000	25,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	193,325	3,516	3,516
Interest Deposit To Capital Reserve	10-604	0	2,000	2,000
Total Capital Outlay		193,325	30,516	30,516
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	14,000	16,500	16,500
Total Summer School	13-422-X00-XXX	14,000	16,500	16,500
Total Special Schools	13-XXX-XXX-XXX	14,000	16,500	16,500
General Fund Grand Total		7,620,198	8,815,465	9,001,892
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	144,936	40,122	269,965
Support Services	20-218-200-XXX	0	0	103,685
Total Preschool Education Aid	20-218-XXX-XXX	144,936	40,122	373,650
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	20,816	17,694	15,039
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	31,480	66,261	56,321
Nonpublic Handicapped Services	20-XXX-XXX-XXX	18,928	31,768	27,002
Nonpublic Nursing Services	20-XXX-XXX-XXX	34,645	32,073	27,262
Nonpublic Technology Initiative	20-XXX-XXX-XXX	14,003	11,951	10,158
Nonpublic Security Aid	20-XXX-XXX-XXX	29,175	24,799	21,078

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Other State Projects		149,047	184,546	156,860
Total State Projects	20-XXX-XXX-XXX	293,983	224,668	530,510
Federal Projects:				
Title I	20-XXX-XXX-XXX	167,682	149,013	126,660
Title II	20-XXX-XXX-XXX	25,136	49,128	41,759
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	170,997	92,732	78,822
Other	20-XXX-XXX-XXX	0	3,573	3,036
Total Federal Projects	20-XXX-XXX-XXX	363,815	294,446	250,277
Total Special Revenue Funds		657,798	519,114	780,787
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	187,762	189,163	372,715
Total Debt Service Funds		187,762	189,163	372,715
Total Expenditures/Appropriations		8,465,758	9,523,742	10,155,394
Total Expenditures Net of Transfers		8,465,758	9,523,742	10,155,394

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	250,000	250,000	250,000	250,000
Unrestricted	Repayment of Debt	1	239	0	0
Restricted for General Operating Budget	Capital Reserve	441,083	756,532	758,532	760,532
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	327,703	580,583	580,583	580,583
Restricted for General Operating Budget	Legal Reserve	1,173,722	1,152,644	681,133	0
Restricted for General Operating Budget	Tuition Reserve	100,457	100,582	50,593	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
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	\$26,885	\$31,558	\$35,051	\$33,345	\$35,423
Total Classroom Instruction	\$15,925	\$18,570	\$20,155	\$19,327	\$20,199
Classroom-Salaries and Benefits	\$15,112	\$17,524	\$18,728	\$17,959	\$18,416
Classroom-General Supplies and Textbooks	\$583	\$682	\$1,078	\$1,033	\$1,281
Classroom-Purchased Services	\$230	\$364	\$349	\$335	\$503
Total Support Services	\$4,989	\$6,239	\$7,345	\$7,043	\$7,344
Support Services-Salaries and Benefits	\$4,451	\$5,583	\$6,214	\$5,959	\$6,259
Total Administrative Costs	\$2,262	\$2,711	\$2,062	\$2,038	\$2,036
Administration Salaries and Benefits	\$1,724	\$2,127	\$1,695	\$1,625	\$1,683
Total Operations and Maintenance of Plant	\$3,181	\$3,459	\$4,797	\$4,274	\$5,156
Operations and Maintenance-Salaries and Benefits	\$1,759	\$1,979	\$2,319	\$2,223	\$2,658
Board Contribution to Food Services	\$121	\$143	\$143	\$137	\$137
Total Extracurricular Costs	\$390	\$413	\$519	\$498	\$523
Total Equipment Costs	\$0	\$0	\$119	\$114	\$114
Legal Costs	\$11	\$20	\$21	\$21	\$21
Employee Benefits as a percentage of salaries*	33.07%	33.78%	37.88%	37.88%	39.89%

*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.

Item	Line Number	Source	Amount	Explanation
1	300	Miscellaneous Income sources mainly interest income	15,000	Miscellaneous Income sources mainly interest income

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	CMCSSSD and Itinerant Services	0
Food Services	Food preparation with Wildwood High School	0
Social Worker/Psychologist	Social Worker Shared with Wildwood High School	0
Staffing - Other	Shared Librarian with Wildwood School District	0
Others	Coordination of record management (shredding) with City of North Wildwood	0
Others	Trash/Recycling with City of North Wildwood	0
Transportation Services, including Fuel	I Transportation services supplied by CMCSSSD	0
Purchasing	South Jersey Technology Partnership (SJTP) & Middlesex Regional Educational Services Commission (MRESC)	0
Purchasing	Purchases of energy through Aces	0
Purchasing	Telephone and internet via ACT and ERATE	0
Professional Staff Development	Coordination of professional services with other schools within county	0
Insurance Coverages and Benefits	Medical and prescription insurance acquired through NJ Pensions SEHBP	0
Insurance Coverages and Benefits	General Liability and Workman's Compensation insurance via ACCASBO Joint Insurance Fund	0

ID=North Wildwood City

Category	Amount
(A) General Fund School Levy	7,043,281
(D) Total School Levy	7,289,273
(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,594,025,877
(H) Estimated Equalized Valuation (as of 10/01/18)	2,667,914,959
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2715
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2810
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2640
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2732

Name=Carolyn Morey

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor Student Servic
Base Annual Salary Amount	\$112,575
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	205
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$4,356
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Same as Staff
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 Month Employee - not entitled payout
Contractual Post-Employment Benefit Description of Payout of Personal days	10 Month Employee - not entitled payout
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Carolyn Morey

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=Christopher Armstrong

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,303
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	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$7,050
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	\$27,061
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Per Contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Christopher Armstrong

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=Patricia Donolan

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$112,575
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	205
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,055
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	\$4,195
Contractual Post-Employment Benefit Description of Payout of Sick days	Same as Staff
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 month employee - not entitled to vacation time
Contractual Post-Employment Benefit Description of Payout of Personal days	Same as Staff
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Patricia Donolan

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=Rose M. Millar

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$98,838
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	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,700
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	\$7,983
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Per Contract/Not entitled to personal day pay out
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Rose M. Millar

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