

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	144.0	135.0	146.0
On Roll Special Ed Full-Time	23.0	22.0	26.0
On Roll Subtotal	167.0	157.0	172.0
Sent to Other Districts Special Ed	1.0	4.0	5.0
Received	3.0	2.0	1.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,886,377	1,924,105	1,962,587
	Total Tuition	10-1300	0	0	28,831
	Unrestricted Miscellaneous Revenues	10-1XXX	81,660	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	22	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Other Restricted Miscellaneous Revenues	10-1XXX	91	0	0
	Total Revenues from Local Sources			1,968,150	1,925,130
General Fund Revenues from State Sources	School Choice Aid	10-3116	169,764	168,576	194,004
	Categorical Transportation Aid	10-3121	5,993	5,993	5,993
	Categorical Special Education Aid	10-3132	78,905	78,905	78,905
	Categorical Security Aid	10-3177	40,306	40,306	40,306
	Adjustment Aid	10-3178	115,235	72,583	66,714
	Military Impact Aid (State Source)	10-3247	0	1,115,164	1,240,270
	Other State Aids	10-3XXX	1,540,982	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
Total Revenues from State Sources			1,971,185	1,481,527	1,626,192
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	1,319,188	700,000	700,000
	Other Federal Grant Revenue-Passed Through State	10-42XX	46,326	0	0
	Total Revenues from Federal Sources		1,365,514	700,000	700,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,289,587	1,090,906
	Withdrawal from Unemployment Fund Balance	10-320	0	10,425	0
	Actual Revenues (Over)/Under Expenditures		-1,507,541	0	0
General Fund Revenues	Total Operating Budget		3,797,308	5,406,669	5,409,541
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	61,642
	Preschool Education Aid	20-3218	363,431	446,318	500,256
	Total Revenues from State Sources		363,431	446,318	561,898

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	75,555	67,943	54,354
	Title II	20-4451-4455	4,237	6,163	4,930
	Title IV	20-4471-4474	10,000	10,000	8,000
	ARP-IDEA Preschool	20-4409	631	0	0
	ARP-IDEA Basic	20-4419	7,419	0	0
	IDEA Part B (Handicapped)	20-4420-4429	51,440	55,056	44,045
	ARP-ESSER	20-4540	73,288	763,010	559,219
	CRRSA Act-ESSER II	20-4534	203,189	88,832	44,745
	CRRSA Act-Learning Acceleration Grant	20-4535	24,937	63	0
	CRRSA Act-Mental Health Grant	20-4536	40,500	4,500	0
	Total Revenues from Federal Sources			491,196	995,567
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	26,254	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	83,376
Special Revenue Fund Revenues	Total Grants and Entitlements		854,627	1,468,139	1,360,567
All Fund Revenues	Total Revenues/Sources		4,651,935	6,874,808	6,770,108
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	26,254	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	83,376
	Total Revenues/Sources Net of Transfers		4,651,935	6,848,554	6,686,732

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,105,939	1,395,260	1,564,635
	Special Education-Instruction	11-2XX-100-XXX	187,777	197,606	204,024
	Basic Skills/Remedial-Instruction	11-230-100-XXX	117,354	99,230	212,330
	Bilingual Education-Instruction	11-240-100-XXX	18,663	60,808	34,143
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,300	20,000	25,000
	Summer School	11-422-XXX-XXX	11,450	104	21,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	16,196	116,968	206,505
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	13,828	0	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,365	77,192	81,165
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	32,984	128,331	116,347
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	43,337	146,599	150,805
	Undistributed Expenditures-Guidance	11-000-218-XXX	27,563	52,322	88,580
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	171,492	89,600	95,365
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	34,563	92,608	95,769
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	12,497	44,855	19,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	99,668	144,292	143,775
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	31,910	64,590	55,373
	Undistributed Expenditures-Central Services	11-000-251-XXX	108,047	131,907	143,101
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	11,157	15,000	12,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	475,070	611,928	563,523
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	43,049	155,583	118,465
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	529,296	726,455	794,256
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	5,000
		Total Undistributed Expenditures		1,720,022	2,603,230
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		3,171,505	4,376,258	4,750,181

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	72,642	70,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	553,161	960,406	659,355
	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		625,803	1,030,411	659,360
General Fund Expenses and Transfers	General Fund Grand Total		3,797,308	5,406,669	5,409,541
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	299,614	376,433	347,942
	Support Services	20-218-200-XXX	63,817	96,139	191,690
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	105,642
	Total Preschool Education Aid	20-218-XXX-XXX	363,431	472,572	645,274
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	363,431	472,572	645,274
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	75,555	67,943	54,354
	Title II	20-XXX-XXX-XXX	4,237	6,163	4,930
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	51,440	55,056	44,045
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	7,419	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	631	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	203,189	88,832	44,745
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	24,937	63	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	40,500	4,500	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	73,288	763,010	559,219
	Total Federal Projects	20-XXX-XXX-XXX	491,196	995,567	715,293
Special Revenue Fund Expenses	Total Special Revenue Funds		854,627	1,468,139	1,360,567
All Fund Expenses	Total Expenditures/Appropriations		4,651,935	6,874,808	6,770,108
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	26,254	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	83,376
	Total Expenditures Net of Transfers		4,651,935	6,848,554	6,686,732

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	1,623,065	2,058,775	769,188	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	815	815	820	825
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	250,952	250,975	250,995	251,015
	Legal Reserve	0	571,718	571,718	0
	Unemployment Fund	28,422	28,423	17,998	17,998
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	1,403,554	1,903,643	1,903,643	1,903,643
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	0	0	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,989	\$20,826	\$25,503	\$28,981	\$28,381
Total Classroom Instruction	\$12,161	\$12,906	\$14,855	\$16,863	\$16,734
Classroom-Salaries and Benefits	\$11,307	\$11,512	\$12,528	\$14,353	\$14,472
Classroom-General Supplies and Textbooks	\$456	\$964	\$1,675	\$1,839	\$1,628
Classroom-Purchased Services	\$398	\$431	\$651	\$671	\$634
Total Support Services	\$4,219	\$2,897	\$4,311	\$4,875	\$5,314
Support Services-Salaries and Benefits	\$3,412	\$1,735	\$2,809	\$3,088	\$3,750
Total Administrative Costs	\$2,591	\$1,808	\$2,248	\$2,652	\$2,430
Administration Salaries and Benefits	\$2,241	\$1,508	\$1,485	\$1,701	\$1,677
Total Operations and Maintenance of Plant	\$2,888	\$3,100	\$3,880	\$4,353	\$3,660
Operations and Maintenance-Salaries and Benefits	\$1,158	\$1,180	\$1,632	\$1,884	\$1,654
Board Contribution to Food Services	\$0	\$0	\$28	\$32	\$29
Total Extracurricular Costs	\$85	\$79	\$148	\$168	\$180
Total Equipment Costs	\$296	\$435	\$393	\$446	\$614
Legal Costs	\$36	\$62	\$67	\$76	\$87
Employee Benefits as a percentage of salaries*	36.76%	27.40%	31.28%	31.85%	30.21%

\*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 2022-23 revised appropriations and the 2023-24 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)
Business Services	SHARED SBA (HOST)	0
Food Services	FOOD SERVICE PROVISIONING (HOST)	0
Insurance Coverages and Benefits	NJSIG / CAIP SELF-INSURED POOL	0
Municipal/Public Works	TRASH/RECYCLING REMOVAL / SNOW REMOVAL	0
	SHARED SERVICE - SWIMMING POOL	0
	SHARED SERVICE - PLAYGROUND / ATHLETIC FIELDS	0
Others	ALLIANCE FOR COMPETITIVE ENERGY SERVICES (ACES)	0
Social Worker/Psychologist	SHARED SCHOOL PSYCHOLOGIST	0
Special Education Services	SHARED SPECIAL EDUCATION EDUCATIONAL SERVICES (CMCSSSD)	0
	SHARED SPEECH PATHOLOGIST (HOST)	0
Staffing - Other	SHARED WLANG (ASL) AND ELL TEACHERS (HOST)	0
Superintendent and Assistant Sup.	SHARED CSA (HOST)	0
Transportation Services, including Fuel	CAPE MAY COUNTY SHARED TRANSPORTATION / LCMR TRANSPORTATION	0



**Estimated Tax Rates**

Municipality	Category	Amount
Cape May City	(A) General Fund School Levy	1,962,587
	(D) Total School Levy	1,962,587
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	2,948,578,600
	(H) Estimated Equalized Valuation (as of 10/01/22)	4,378,643,600
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0666
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0666
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0448
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0448

Employee Contract List for District

Name	Category	Measure
CARTAGENA, ALEXIS	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	N/A
	Base Annual Salary Amount	\$83,624
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$6,300
	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	\$22,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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
CARTAGENA, ALEXIS	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
PALOMBO, ZACHARY	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$131,325
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	09
	Shared District	5610
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
PALOMBO, ZACHARY	Total Allowances Amount	\$12,700
	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	\$22,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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	
THOMAS, JOHN	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$146,621
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	09
	Shared District	5610

Employee Contract List for District

Name	Category	Measure
THOMAS, JOHN	Job Title Other District	School Business Admin.
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	\$6,944
	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	\$22,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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
THOMAS, JOHN	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