

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	93.0	98.0	100.0
On Roll Special Ed Full-Time	5.0	4.0	4.0
On Roll Subtotal	98.0	102.0	104.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	20.0	23.0	22.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	998,445	1,025,925	1,145,481
Total Tuition	10-1300	14,454	8,000	8,000
Unrestricted Miscellaneous Revenues	10-1XXX	6,395	900	900
Interest Earned On Capital Reserve Funds	10-1XXX	23	10	10
Subtotal - Revenues From Local Sources		1,019,317	1,034,835	1,154,391
Revenues from State Sources:				
School Choice Aid	10-3116	548,457	548,457	570,351
Categorical Transportation Aid	10-3121	5,454	5,454	5,454
Categorical Special Education Aid	10-3132	28,525	28,525	59,960
Categorical Security Aid	10-3177	6,810	6,810	11,934
Under Adequacy Aid	10-3180	38,690	38,690	0
Parcc Readiness Aid	10-3181	830	830	0
Per Pupil Growth Aid	10-3182	830	830	0
Professional Learning Community Aid	10-3183	650	650	0
Other State Aids	10-3XXX	504	0	0
Subtotal - Revenues From State Sources		630,750	630,246	647,699
Budgeted Fund Balance - Operating Budget	10-303	0	52,414	52,336
Withdrawal From Cap Res-For Local Share	10-307	0	180,000	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	30,000
Adjustment For Prior Year Encumbrances		0	6,720	0
Actual Revenues (Over)/Under Expenditures		-138,032	0	0
Total Operating Budget		1,512,035	1,904,215	1,884,426
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,000	0	0
Total Revenues From Local Sources	20-1XXX	2,000	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	39,081	49,793	39,834
Title II	20-4451-4455	3,085	2,118	1,694
Title III	20-4491-4494	728	0	0
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	18,510	22,202	17,762
Other	20-4XXX	16,122	12,898	10,319
Total Revenues From Federal Sources		77,526	97,011	77,609
Total Grants And Entitlements		79,526	97,011	77,609
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	44,796	42,658	40,519
Total Revenues From Local Sources		44,796	42,658	40,519
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	22,717	21,730	20,743
Budgeted Fund Balance	40-303	0	0	201
Total Local Repayment Of Debt		67,513	64,388	61,463
Actual Revenues (Over)/Under Expenditures		-201	0	0
Total Repayment Of Debt		67,312	64,388	61,463
Total Revenues/Sources		1,658,873	2,065,614	2,023,498
Total Revenues/Sources Net of Transfers		1,658,873	2,065,614	2,023,498

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	633,298	647,822	715,305
Special Education - Instruction	11-2XX-100-XXX	128,220	127,444	140,641
Basic Skills/Remedial - Instruction	11-230-100-XXX	10,145	10,498	10,946
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,020	6,000	7,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	864	65,557	54,850
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	72,400	51,557	54,747
Undist. Expenditures - Health Services	11-000-213-XXX	10,554	19,365	60,151
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	14,420	14,853	22,000
Undist. Expenditures - Guidance	11-000-218-XXX	0	0	1,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	60,476	58,732	70,629
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	22,451	23,669	28,786
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	26,769	31,568	41,200
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	49,100	80,669	63,700
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	82,566	80,140	82,850
Undist. Expend. - Central Services	11-000-251-XXX	5,729	30,001	28,458
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	112,136	158,437	169,035
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,858	21,450	31,250
Personal Services - Employee Benefits	11-XXX-XXX-2XX	119,621	199,223	211,623
Undistributed Expenditures-Food Services	11-000-310-930	2,600	0	0
Total Undistributed Expenditures		582,544	835,221	920,279
Total General Current Expense		1,355,227	1,626,985	1,794,171
Capital Expenditures:				
Equipment	12-XXX-XXX-730	62,776	24,177	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	75,421	73,043	90,245
Capital Reserve - Transfer To Capital Projects	12-000-400-931	18,611	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Increase In Capital Reserve	10-604	0	180,000	0
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		156,808	277,230	90,255
General Fund Grand Total		1,512,035	1,904,215	1,884,426
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	39,081	49,793	39,834
Title II	20-XXX-XXX-XXX	3,085	2,118	1,694
Title III	20-XXX-XXX-XXX	728	0	0
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	18,510	22,202	17,762
Other	20-XXX-XXX-XXX	16,122	12,898	10,319
Total Federal Projects	20-XXX-XXX-XXX	77,526	97,011	77,609
Total Special Revenue Funds		79,526	97,011	77,609
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	67,312	64,388	61,463
Total Debt Service Funds		67,312	64,388	61,463
Total Expenditures/Appropriations		1,658,873	2,065,614	2,023,498
Total Expenditures Net of Transfers		1,658,873	2,065,614	2,023,498

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	250,184	250,174	250,174	250,000
Unrestricted	Repayment of Debt	0	201	201	0
Restricted for General Operating Budget	Capital Reserve	266,239	398,369	398,379	398,389
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	70,000	70,000	70,000	70,000
Restricted for General Operating Budget	Legal Reserve	102,505	104,576	52,162	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	50,000	50,000	50,000	20,000
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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,849	\$14,171	\$13,912	\$15,065	\$16,402
Total Classroom Instruction	\$9,991	\$9,099	\$9,084	\$9,149	\$9,837
Classroom-Salaries and Benefits	\$9,062	\$8,141	\$8,125	\$8,094	\$8,714
Classroom-General Supplies and Textbooks	\$734	\$756	\$770	\$849	\$882
Classroom-Purchased Services	\$195	\$201	\$189	\$206	\$240
Total Support Services	\$3,482	\$2,869	\$2,457	\$3,079	\$3,642
Support Services-Salaries and Benefits	\$1,885	\$1,445	\$1,420	\$1,846	\$2,096
Total Administrative Costs	\$782	\$918	\$914	\$1,121	\$1,134
Administration Salaries and Benefits	\$49	\$292	\$331	\$417	\$508
Total Operations and Maintenance of Plant	\$1,562	\$1,248	\$1,403	\$1,657	\$1,722
Operations and Maintenance-Salaries and Benefits	\$664	\$565	\$460	\$580	\$578
Board Contribution to Food Services	\$0	\$27	\$0	\$0	\$0
Total Extracurricular Costs	\$31	\$11	\$54	\$59	\$67
Total Equipment Costs	\$285	\$660	\$218	\$237	\$0
Legal Costs	\$180	\$97	\$45	\$88	\$48
Employee Benefits as a percentage of salaries*	15.59%	13.70%	21.92%	21.74%	20.63%

*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 2017-18 revised appropriations and the 2018-19 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	Interlocal agreement with Lower Township BOE for Child Study Team services	0
Food Services	Interlocal agreement with Lower Township BOE for Food Service	0
Others	DRLAP for telecommunications / Internet	0
Purchasing	various cooperative purchasing agencies, e.g., EdData, Educational Service Commissions, TCPN, PEPPM	5,000
Insurance Coverages and Benefits	Southern Coastal Regional Employee Benefit Fund - health insurance fund	5,000
Insurance Coverages and Benefits	NJSIG for package and business insurance	0

ID=West Cape May

Category	Amount
(A) General Fund School Levy	1,145,481
(D) Total School Levy	1,186,000
(B) Estimated Net Taxable Valuation (as of 01/19/18)	480,912,500
(H) Estimated Equalized Valuation (as of 10/01/17)	485,835,928
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2382
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2466
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2358
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2441

Name=Dr. Alfred Savio

Category	Measure
Job Title	Superintendent
Job Title II	Principal/School Business
Base Annual Salary Amount	\$125,000
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	02/01/14
End Date of Contract	06/30/18
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	weekends; holidays; schoo
Total Allowances Amount	\$3,180
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	up to \$15,000 at per diem rate
Contractual Post-Employment Benefit Description of Payout of Vacation days	unused days payable
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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

Name=Dr. Alfred Savio

Category	Measure
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=Maureen McLaughlin McGonigle

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Teacher
Base Annual Salary Amount	\$90,406
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	07/01/15
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	200
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	165
Description of Other Contracted Non-Working Days	weekends; holidays; summe
Total Allowances Amount	\$11,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$12,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	no vacation days allocated
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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

Name=Maureen McLaughlin McGonigle

Category	Measure
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