

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	216.0	167.0	167.0
On Roll Special Ed Full-Time	37.0	43.0	43.0
On Roll Subtotal	253.0	210.0	210.0
Sent to Other Districts Regular	21.0	16.0	15.0
Sent to Other Districts Special Ed	17.0	13.0	14.0
Received	22.0	26.0	26.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,704,576	6,838,668	7,043,281
Total Tuition	10-1300	507,883	499,665	596,491
Unrestricted Miscellaneous Revenues	10-1XXX	0	15,000	15,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,748	2,000	2,000
Other Restricted Miscellaneous Revenues	10-1XXX	27,761	0	0
Subtotal - Revenues From Local Sources		7,241,968	7,355,333	7,656,772
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	60,674	67,830
Adjustment Aid	10-3178	396,411	382,961	420,939
Parcc Readiness Aid	10-3181	3,100	3,100	0
Per Pupil Growth Aid	10-3182	3,100	3,100	0
Professional Learning Community Aid	10-3183	2,780	2,780	0
Other State Aids	10-3XXX	1,795	0	0
Subtotal - Revenues From State Sources		674,319	659,074	695,228
Budgeted Fund Balance - Operating Budget	10-303	0	702,211	471,511
Withdrawal From Maint. Reserve	10-310	32,500	0	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	50,255	50,468	49,989
Other Financing Sources	10-5XXX	82,755	0	0
Adjustment For Prior Year Encumbrances		0	42,559	0
Actual Revenues (Over)/Under Expenditures		-34,522	0	0
Total Operating Budget		8,047,275	8,809,645	8,873,500
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,048	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	2,048	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	92,232	144,936	40,122
Other Restricted Entitlements	20-32XX	153,097	115,555	184,546
Total Revenues From State Sources		245,329	260,491	224,668
Revenues from Federal Sources:				
Title I	20-4411-4416	132,708	72,093	149,013
Title II	20-4451-4455	37,325	29,128	49,128
I.D.E.A. Part B (Handicapped)	20-4420-4429	200,180	112,520	92,732
Other	20-4XXX	0	2,493	3,573
Total Revenues From Federal Sources		370,213	216,234	294,446
Total Grants And Entitlements		617,590	476,725	519,114
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	190,913	188,000	189,163
Total Revenues From Local Sources		190,913	188,000	189,163
Total Local Repayment Of Debt		190,913	188,000	189,163
Total Repayment Of Debt		190,913	188,000	189,163
Total Revenues/Sources		8,855,778	9,474,370	9,581,777
Total Revenues/Sources Net of Transfers		8,855,778	9,474,370	9,581,777

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,207,868	2,341,765	2,343,566
Special Education - Instruction	11-2XX-100-XXX	458,557	478,055	490,835
Basic Skills/Remedial - Instruction	11-230-100-XXX	250,839	319,073	266,110
Bilingual Education - Instruction	11-240-100-XXX	10,499	11,085	11,430
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	7,762	16,600	14,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	71,283	79,500	71,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,312,868	1,150,646	1,310,807
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	89,815	113,732	128,112
Undist. Expenditures - Health Services	11-000-213-XXX	60,788	68,521	68,050
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	64,863	80,710	67,520
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	40,724	112,888	168,348
Undist. Expenditures - Guidance	11-000-218-XXX	166,914	174,121	177,323
Undist. Expenditures - Child Study Teams	11-000-219-XXX	297,653	318,890	314,719
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	92,528	96,589	138,319
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	144,804	148,472	114,847
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,394	6,500	6,697
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	220,889	232,971	159,920
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	61,909	65,627	50,989
Undist. Expend. - Central Services	11-000-251-XXX	151,463	174,977	113,933
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	20,787	13,814	10,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	680,789	915,087	873,635
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	137,974	195,189	195,189
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,443,214	1,618,817	1,700,035
Undistributed Expenditures-Food Services	11-000-310-930	30,000	30,000	30,000
Total Undistributed Expenditures		5,023,376	5,517,551	5,628,943
Total General Current Expense		8,030,184	8,763,629	8,826,484

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	25,000	25,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,516	3,516	3,516
Interest Deposit To Capital Reserve	10-604	0	2,000	2,000
Total Capital Outlay		3,516	30,516	30,516
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	13,575	15,500	16,500
Total Summer School	13-422-X00-XXX	13,575	15,500	16,500
Total Special Schools	13-XXX-XXX-XXX	13,575	15,500	16,500
General Fund Grand Total		8,047,275	8,809,645	8,873,500
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,048	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	92,232	144,936	40,122
Total Preschool Education Aid	20-218-XXX-XXX	92,232	144,936	40,122
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	21,217	12,806	17,694
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	37,981	39,059	66,261
Nonpublic Handicapped Services	20-XXX-XXX-XXX	31,263	30,011	31,768
Nonpublic Nursing Services	20-XXX-XXX-XXX	34,049	20,387	32,073
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,487	13,292	11,951
Nonpublic Security Aid	20-XXX-XXX-XXX	19,100	0	24,799
Total Other State Projects		153,097	115,555	184,546
Total State Projects	20-XXX-XXX-XXX	245,329	260,491	224,668
Federal Projects:				
Title I	20-XXX-XXX-XXX	132,708	72,093	149,013

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title II	20-XXX-XXX-XXX	37,325	29,128	49,128
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	200,180	112,520	92,732
Other	20-XXX-XXX-XXX	0	2,493	3,573
Total Federal Projects	20-XXX-XXX-XXX	370,213	216,234	294,446
Total Special Revenue Funds		617,590	476,725	519,114
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	190,913	188,000	189,163
Total Debt Service Funds		190,913	188,000	189,163
Total Expenditures/Appropriations		8,855,778	9,474,370	9,581,777
Total Expenditures Net of Transfers		8,855,778	9,474,370	9,581,777

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	204,291	250,000	250,000	250,000
Unrestricted	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	387,335	441,083	443,083	445,083
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	308,950	327,703	327,703	327,703
Restricted for General Operating Budget	Legal Reserve	1,265,466	1,173,722	471,511	0
Restricted for General Operating Budget	Tuition Reserve	100,468	100,457	49,989	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	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	\$23,883	\$26,885	\$26,764	\$36,013	\$35,051
Total Classroom Instruction	\$13,904	\$15,925	\$15,524	\$20,658	\$20,155
Classroom-Salaries and Benefits	\$13,141	\$15,112	\$14,443	\$19,216	\$18,728
Classroom-General Supplies and Textbooks	\$575	\$583	\$817	\$1,073	\$1,078
Classroom-Purchased Services	\$188	\$230	\$265	\$370	\$349
Total Support Services	\$4,453	\$4,989	\$5,112	\$6,797	\$7,345
Support Services-Salaries and Benefits	\$3,855	\$4,451	\$4,254	\$5,652	\$6,214
Total Administrative Costs	\$2,019	\$2,262	\$2,028	\$2,881	\$2,062
Administration Salaries and Benefits	\$1,533	\$1,724	\$1,641	\$2,165	\$1,695
Total Operations and Maintenance of Plant	\$3,008	\$3,181	\$3,603	\$4,931	\$4,797
Operations and Maintenance-Salaries and Benefits	\$1,530	\$1,759	\$1,581	\$2,220	\$2,319
Board Contribution to Food Services	\$111	\$121	\$108	\$143	\$143
Total Extracurricular Costs	\$373	\$390	\$370	\$578	\$519
Total Equipment Costs	\$42	\$0	\$90	\$119	\$119
Legal Costs	\$10	\$11	\$16	\$21	\$21
Employee Benefits as a percentage of salaries*	30.26%	33.07%	34.72%	34.87%	37.88%

*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.

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
Others	Trash/Recycling with City of North Wildwood	0
Others	Coordination of record management (shredding) with City of North Wildwood	0
Transportation Services, including Fuel	Transportation services supplied by CMCSSSD	0
Purchasing	Purchases of energy through Aces	0
Purchasing	Telephone and internet via ACT and ERATE	0
Purchasing	South Jersey Technology Partnership (SJTP) & Middlesex Regional Educational Services Commission (MRESC)	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	7,232,444
(B) Estimated Net Taxable Valuation (as of 10/01/17)	2,582,085,857
(H) Estimated Equalized Valuation (as of 10/01/17)	2,612,648,635
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2728
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2801
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2696
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2768

Name=Carolyn Morey

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor Student Servic
Base Annual Salary Amount	\$110,966
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	07/01/17
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	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)	\$1,303
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 to vacation time
Contractual Post-Employment Benefit Description of Payout of Personal days	10 month employee - not entitled payout of personal
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=Carolyn Morey

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	10 month employee - not entitled to vacation time
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	\$132,650
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	07/01/17
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	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)	\$400
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	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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Christopher Armstrong

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=Patricia Donolan

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$110,966
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	07/01/17
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	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)	\$389
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Patricia Donolan

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	10 month employee - not entitled to vacation time
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	\$96,900
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	07/01/17
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	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)	\$400
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,616
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Rose M. Millar

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