03/12/2012

CAPE MAY - CAPE MAY CITY

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	142	129	142
Pupils on Roll - Special Full-Time	13	20	20
Subtotal - Pupils On Roll	155	149	162
Pupils Sent to Other Dists-Spec Ed Prog	1		
Pupils Received	3	5	5

CAPE MAY - CAPE MAY CITY

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		806,611	700,652
Withdrawal from Maint. Reserve	10-310			50,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,483,921	1,483,921	1,483,921
Tuition	10-1300	23,488	48,564	60,834
Interest Earned on Capital Reserve Funds	10-1XXX	72	50	50
Unrestricted Miscellaneous Revenues	10-1XXX	65,500	19,500	19,500
SUBTOTAL		1,572,981	1,552,035	1,564,305
Revenues from State Sources:				
Other State Aids	10-3XXX	2,092		
Categorical Special Education Aid	10-3132	75,653	75,653	77,091
Categorical Security Aid	10-3177	41,553	41,553	39,321
Adjustment Aid	10-3178	225,492	256,314	289,820
Categorical Transportation Aid	10-3121	3,829	3,829	4,867

SUBTOTAL		348,619	377,349	411,099
Revenues from Federal Sources:				
IMPACT Aid	10-4100	1,026,271	610,000	650,000
Education Jobs Fund	18-4522		16,585	
SUBTOTAL		1,026,271	626,585	650,000
Actual Revenues (Over)/Under Expenditures		73,698		
TOTAL OPERATING BUDGET		3,021,569	3,362,580	3,376,056
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Preschool Education Aid	20-3218	30,283	24,777	33,660
TOTAL REVENUES FROM STATE SOURCES		30,283	24,777	33,660
Revenues from Federal Sources:				
Title I	20-4411-4416	39,845	31,313	26,350
Title II	20-4451-4455	8,959	11,255	10,540
I.D.E.A. Part B (Handicapped)	20-4420-4429	83,463	51,573	51,361
Other	20-4XXX	6,270		
TOTAL REVENUES FROM FEDERAL SOURCES		138,537	94,141	88,251
TOTAL GRANTS AND ENTITLEMENTS		168,820	118,918	121,911
TOTAL REVENUES/SOURCES		3,190,389	3,481,498	3,497,967

CAPE MAY - CAPE MAY CITY

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,303,142	1,261,053	1,283,255
Special Education	11-2XX-100-XXX	45,582	146,211	133,650
Basic Skills/Remedial	11-230-100-XXX	43,695	135,814	92,499
Bilingual Education	11-240-100-XXX			18,021
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	22,475	15,600	28,000
Summer School	11-422-XXX-XXX	9,414	17,850	10,500
Support Services:				
Tuition	11-000-100-XXX	2,255		
Attendance and Social Work Services	11-000-211-XXX	15,739	18,885	16,942
Health Services	11-000-213-XXX	71,380	74,509	75,359
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	47,933	48,475	48,400
Guidance	11-000-218-XXX	25,606	26,910	26,842
Child Study Teams	11-000-219-XXX	85,379	103,888	111,705
Improvement of Instructional Services	11-000-221-XXX	47,270	46,829	44,500
Educational Media Services - School Library	11-000-222-XXX	47,103	55,770	50,943
General Administration	11-000-230-XXX	103,682	81,596	93,100
School Administration	11-000-240-XXX	58,973	54,951	55,000
Central Svcs & Admin Info Technology	11-000-25X-XXX	93,965	97,352	81,826
Operation and Maintenance of Plant Services	11-000-26X-XXX	367,561	381,021	399,692
Student Transportation Services	11-000-270-XXX	77,806	53,835	39,220
Personal Services - Employee Benefits	11-XXX-XXX-2XX	519,800	615,421	620,502
Food Services	11-000-310-XXX	8,343	45,962	35,500
Total Support Services Expenditures		1,572,795	1,705,404	1,699,531
TOTAL GENERAL CURRENT EXPENSE		2,997,103	3,281,932	3,265,456
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		50	50

Equipment	12-XXX-XXX-73X	24,466	79,054	108,500
Facilities Acquisition and Construction Services	12-000-4XX-XXX		1,544	2,050
TOTAL CAPITAL EXPENDITURES		24,466	80,648	110,600
OPERATING BUDGET GRAND TOTAL		3,021,569	3,362,580	3,376,056
SPECIAL GRANTS AND ENTITLEMENTS				
Instruction	20-218-100-XXX	30,283	24,777	33,660
TOTAL PRESCHOOL EDUCATION AID		30,283	24,777	33,660
Total State Projects		30,283	24,777	33,660
Federal Projects:				
Title I	20-XXX-XXX-XXX	39,845	31,313	26,350
Title II	20-XXX-XXX-XXX	8,959	11,255	10,540
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	83,463	51,573	51,361
Other Special Projects	20-XXX-XXX-XXX	6,270		
Total Federal Projects		138,537	94,141	88,251
TOTAL GRANTS AND ENTITLEMENTS		168,820	118,918	121,911
Total Expenditures		3,190,389	3,481,498	3,497,967
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		3,190,389	3,481,498	3,497,967

CAPE MAY - CAPE MAY CITY

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	1,582,536	1,249,724	1,036,765	336,113
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	75,590	75,662	75,712	75,762
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	200,000	200,000	150,000
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	50,000	50,000	50,000
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

CAPE MAY - CAPE MAY CITY

Advertised Per Pupil Cost Calculations

2012 - 2013

Per Pupil Cost Calculations:	2009-10 Actual (1)	2010-11 Actual (2)	2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
Total Budgetary Comparative Per Pupil Cost	15846	19243	19732	21831	20123
Total Classroom Instruction	9570	11736	12323	13574	12485
Classroom-Salaries and Benefits	8872	11069	11528	12693	11600
Classroom-General Supplies and Textbooks	634	566	642	714	683
Classroom-Purchased Services and Other	64	102	153	168	201
Total Support Services	2316	2602	2695	2978	2710
Support Services-Salaries and Benefits	1456	1761	1746	1927	1755
Total Administrative Costs	1495	2010	1709	1963	1718
Administration-Salaries and Benefits	1192	1553	1494	1696	1405
Legal Costs	0	15	29	24	28
Total Operations and Maintenance of Plant	2274	2633	2577	2842	2747
Operations & Maintenance of Plant-Salary & Ben.	920	1082	1099	1227	1239
Board Contribution to Food Services	11	55	279	308	219
Total Extracurricular Costs	162	181	123	136	212
Total Equipment Costs	123	160	461	531	670
Employee Benefits as a % of Salaries	24.8	27.5	30.1	30.2	30.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: http://www.state.nj.us/ education under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

CAPE MAY - CAPE MAY CITY

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances

Total Unusual Revenues: 0

Total Unusual Appropriations: 0

CAPE MAY - CAPE MAY CITY

Shared Services -- Description of Shared Services

CHILD STUDY TEAM - LCMR
SPEECH THERAPIST - LCMR
ITINERANT SERVICES - LCMR / CMCSSSD
TRANSPORTATION - LCMR/LOWER TWP/CMCSSSD
FOOD SERVICE DIRECTOR - CMCSSSD

COMPUTER/NETWORK ADMIN - SJTP/STERLING HS
SNOW REMOVAL - CITY OF CAPE MAY
PURCHASING - HUNTERTON CO COOP
TELECOM - ACT COLLABORATIVE
NATURAL GAS - ACES COLLABORATIVE
ELECTRIC - ACES COLLABORATIVE
ENERGY AUDIT - CITY OF CAPE MAY

CAPE MAY - CAPE MAY CITY

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	1,483,921	(A)
Estimated Net Taxable Valuation (as of 10/01/2011)	2,791,886,281	(B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.0532	(C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	1,483,921	(D)
Estimated Net Taxable Valuation (as of 10/01/2011)	2,791,886,281	(E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	0.0532	(F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	1,483,921	(G)
Estimated Equalized Valuation (as of 10/01/2011)	2,885,345,685	(H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.0514	(I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	1,483,921	(J)
Estimated Equalized Valuation (as of 10/01/2011)	2,885,345,685	(K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.0514	(L)

CAPE MAY - CAPE MAY CITY

17. Salaries and Benefits of Certain District Employees

Name	VICTORIA ZELENAK
Job Title	Superintendent Principal
Base Annual Salary	125,000
FTE	1.0
Shared with Another District?	N

Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2014
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	2,644
Bonuses	9,413
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	11,601
Dental Insurance	960
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	MAXIMUM
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

CAPE MAY - CAPE MAY CITY

17. Salaries and Benefits of Certain District Employees

Name	JOHN THOMAS
Job Title	Business Administrator
Base Annual Salary	61,852
FTE	0.8
Shared with Another District?	N
Member of Collective Bargaining ?	N

Contract Terms:

Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	192
Annual Vacation Days	16
Annual Sick Days	10
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	4,644
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	5,829
Dental Insurance	564
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	MAXIMUM
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments