

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	159	157	167
Pupils on Roll - Special Full-Time	10	21	21
Pupils Sent to Other Dists-Spec Ed Prog	1	2	3
Pupils Received	2	3	4

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		447,770	1,290,355
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,483,921	1,483,921	1,483,921
Tuition	10-1300	25,600	30,016	23,488
Interest Earned on Capital Reserve Funds	10-1XXX	904	50	50
Unrestricted Miscellaneous Revenues	10-1XXX	26,647	30,000	18,500
SUBTOTAL		1,537,072	1,543,987	1,525,959
Revenues from State Sources:				
Other State Aids	10-3XXX	371		
Categorical Special Education Aid	10-3132	59,381	65,785	75,653
Categorical Security Aid	10-3177	28,778	25,490	41,553
Adjustment Aid	10-3178	395,525	404,944	225,492
Categorical Transportation Aid	10-3121	7,890	4,234	3,829
SUBTOTAL		491,945	500,453	346,527
Revenues from Federal Sources:				
IMPACT Aid	10-4100	1,535,364	599,950	600,000
SUBTOTAL		1,535,364	599,950	600,000
Adjustment for Prior Year Encumbrances			3,552	
Actual Revenues (Over)/Under Expenditures		-948,086		
TOTAL OPERATING BUDGET		2,616,295	3,095,712	3,762,841
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from State Sources:				
Preschool Education Aid	20-3218	28,398	31,967	30,283
Other Restricted Entitlements	20-32XX	73,112	77,758	79,324
TOTAL REVENUES FROM STATE SOURCES		101,510	109,725	109,607

Revenues from Federal Sources:

Title I	20-4411-4416	34,757	38,871	33,040
Title II	20-4451-4455			11,924
Title IV	20-4471-4474			760
I.D.E.A. Part B (Handicapped)	20-4420-4429	50,107	73,769	58,251
Other	20-4XXX	12,471	93,064	
TOTAL REVENUES FROM FEDERAL SOURCES		97,335	205,704	103,975
TOTAL GRANTS AND ENTITLEMENTS		198,845	315,429	213,582
TOTAL REVENUES/SOURCES		2,815,140	3,411,141	3,976,423

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,068,539	1,252,513	1,414,141
Special Education	11-2XX-100-XXX	23,426	35,557	38,564
Basic Skills/Remedial	11-230-100-XXX	94,030	63,536	80,554
Bilingual Education	11-240-100-XXX			750
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	19,900	17,500	20,600
Before/After School Programs	11-421-XXX-XXX		2,500	
Summer School	11-422-XXX-XXX		4,000	10,650
Support Services:				
Tuition	11-000-100-XXX	36,060	34,843	107,720
Attendance and Social Work Services	11-000-211-XXX	16,085	16,260	17,680
Health Services	11-000-213-XXX	64,818	68,200	73,460
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	40,792	46,251	49,220
Guidance	11-000-218-XXX	43,199	23,445	24,932
Child Study Teams	11-000-219-XXX	51,020	94,035	99,955
Improvement of Instructional Services	11-000-221-XXX	30,414	42,015	45,926
Educational Media Services - School Library	11-000-222-XXX	42,396	46,296	49,800
General Administration	11-000-230-XXX	93,852	116,947	109,858
School Administration	11-000-240-XXX	53,924	58,895	57,732
Central Svcs & Admin Info Technology	11-000-25X-XXX	80,027	89,844	98,183
Deposit to Maintenance Reserve	10-606			200,000
Operation and Maintenance of Plant Services	11-000-26X-XXX	340,553	418,071	423,196
Student Transportation Services	11-000-270-XXX	18,934	49,510	72,635
Deposit to Current Expense Emergency Reserve	10-607			50,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	407,941	506,074	576,494
Food Services	11-000-310-XXX	9,228	10,860	62,270
Total Support Services Expenditures		1,329,243	1,621,546	1,869,061
TOTAL GENERAL CURRENT EXPENSE		2,535,138	2,997,152	3,684,320

## CAPITAL EXPENDITURES

Interest Earned on Capital Reserve	10-604		50	50
Equipment	12-XXX-XXX-73X	39,751	52,260	78,471
Facilities Acquisition and Construction Services	12-000-4XX-XXX	41,406	46,250	
TOTAL CAPITAL EXPENDITURES		81,157	98,560	78,521
OPERATING BUDGET GRAND TOTAL		2,616,295	3,095,712	3,762,841

## SPECIAL GRANTS AND ENTITLEMENTS

Instruction	20-218-100-XXX	22,650	30,369	30,283
Preschool Education Aid:				
Support Services	20-218-200-XXX	5,748	1,598	
TOTAL PRESCHOOL EDUCATION AID		28,398	31,967	30,283
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,300	7,747	6,585
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	44,646	43,187	40,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	6,901	9,531	21,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,027	12,669	7,809
Nonpublic Technology Initiative	20-XXX-XXX-XXX	238	4,624	3,930
Total State Projects		101,510	109,725	109,607
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,757	38,871	33,040
Title II	20-XXX-XXX-XXX			11,924
Title IV	20-XXX-XXX-XXX			760
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	50,107	73,769	58,251
Other Special Projects	20-XXX-XXX-XXX	12,471	93,064	
Total Federal Projects		97,335	205,704	103,975
TOTAL GRANTS AND ENTITLEMENTS		198,845	315,429	213,582
Total Expenditures		2,815,140	3,411,141	3,976,423

## DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:

Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
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		2,815,140	3,411,141	3,976,423
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Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	566,215	1,554,004	1,366,068	75,713
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	96,768	75,314	75,364	75,414
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	200,000
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	50,000
Restricted for Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

2010 - 2011

	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	16610	14810	15922	16544	17469
Total Classroom Instruction	9751	8827	9606	9864	10616
Classroom-Salaries and Benefits	9055	8150	8755	8994	9956
Classroom-General Supplies and Textbooks	565	542	733	747	578
Classroom-Purchased Services and Other	131	135	119	123	81
Total Support Services	2456	2006	2096	2183	2229
Support Services-Salaries and Benefits	1755	1492	1359	1404	1454
Total Administrative Costs	1635	1581	1526	1752	1689
Administration-Salaries and Benefits	1289	1209	1134	1286	1297
Legal Costs	0	0	19	22	20
Total Operations and Maintenance of Plant	2288	2184	2503	2548	2445
Operations & Maintenance of Plant-Salary & Ben.	948	887	995	990	914
Total Food Services Costs	310	55	59	61	331
Total Extracurricular Costs	147	140	113	117	139
Total Equipment Costs	234	235	284	294	417
Employee Benefits as a % of Salaries	27.4	25.6	29.9	28.4	28.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.

Unusual Revenues and Appropriations

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Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

Shared Services -- Description of Shared Services

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TRANSPORATION - Lower Cape May Regional; Cape May County Shared Services  
 FOOD SERVICE - Cape May County Special Services  
 CHILD STUDY TEAM - Lower Cape May Regional  
 TECHNOLOGY SUPPORT SERVICES - Lower Cape May Regional  
 WEB HOSTING & DESIGN - Lower Cape May Regional  
 INSURANCE SERVICES - NJSBAIG - CAIP  
 POWER DELIVERY (ELECTRIC & GAS) - ACES  
 TELEPHONE SERVICES - ACES  
 TRASH REMOVAL / SNOW REMOVAL - City of Cape May  
 USE OF FACILITIES (BLDG/GROUNDS) - City of Cape May  
 TREASURER/DEP. TREASURER - City of Cape May  
 MULTIMEDIA MATERIALS/SERVICES - Cape May County AVA  
 PROFESSIONAL DEVELOPMENT - Stockton College SRI/ETTC Consortium  
 FOOD COMMODITES - State Assn. of Food Service Directors

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	1,483,921 (A)
Estimated Net Taxable Valuation (as of 10/01/2009 )	2,239,290,369 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	0.0663 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	1,483,921 (D)
Estimated Net Taxable Valuation (as of 10/01/2009 )	2,239,290,369 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	0.0663 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	1,483,921 (G)
Estimated Equalized Valuation (as of 10/01/2009 )	2,766,766,805 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.0536 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	1,483,921 (J)
Estimated Equalized Valuation (as of 10/01/2009 )	2,766,766,805 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	0.0536 (L)

## Salaries and Benefits of Certain District Employees

Name	VICTORIA ZELENAK
Job Title	Superintendent
	PRINCIPAL
Base Annual Salary	124,137
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2011
Annual Work Days	240
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	4,000
Bonuses	1,211
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	12,438
Dental Insurance	895
Life Insurance	0
Other Insurances	3,510
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	
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	

Salaries and Benefits of Certain District Employees

Name JOHN THOMAS  
 Job Title Business Administrator

Base Annual Salary 58,000  
 FTE 0.8  
 Shared with Another District? N  
 Member of Collective Bargaining ? N  
 Contract Terms:  
     Beginning Date of Contract 07/01/2009  
     Ending Date of Contract 06/30/2010  
     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 2,410  
 Bonuses 0  
 Stipends 0  
 District Contributions above Teacher amount for:  
     Health Insurance 5,528  
     Dental Insurance 526  
     Life Insurance 0  
     Other Insurances 1,560  
     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  
     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