

03/31/2009

CAPE MAY - NORTH WILDWOOD CITY

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	271	278	284
Pupils on Roll - Special Full-Time	36	34	34
Pupils on Roll - Special Shared-Time	1		
Private School Placements		1	1
Pupils Sent to Contracted Preschool Prog	1		
Pupils Sent to Other Districts-Reg Prog	44	37	34
Pupils Sent to Other Dists-Spec Ed Prog	29	22	28
Pupils Received	38	47	44
Pupils in State Facilities		1	

CAPE MAY - NORTH WILDWOOD CITY

Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		328,141	544,219
Withdrawal from Tuition Reserve-for Tuition adj.	10-311		123,489	4,586
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,141,963	6,207,000	6,191,647
Other Local Governmental Units - Restricted	10-12XX			14,458
Tuition	10-1300	609,831	742,349	832,520
Interest Earned on Capital Reserve Funds	10-1XXX	3,501	2,500	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	91,400	40,500	20,000
SUBTOTAL		6,846,695	6,992,349	7,060,625
Revenues from State Sources:				
Transportation Aid	10-3120	100,105		
Special Education Aid	10-3130	346,920		
Bilingual Education	10-3140	8,197		
Stabilization Aid	10-3171	83,057		
Extraordinary Aid	10-3131			23,181
Consolidated Aid	10-3195	38,170		
Additional Formula Aid	10-3196	49,792		
Other State Aids	10-3XXX	1,192		
Categorical Special Education Aid	10-3132		142,139	138,149
Categorical Security Aid	10-3177		69,160	45,156
Adjustment Aid	10-3178		739,975	763,622
Categorical Transportation Aid	10-3121		51,514	55,861
SUBTOTAL		627,433	1,002,788	1,025,969
Adjustment for Prior Year Encumbrances			15,225	
Actual Revenues (Over)/Under Expenditures		-122,660		
TOTAL OPERATING BUDGET		7,351,468	8,461,992	8,635,399
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	7,407		
Revenues from State Sources:				
Early Childhood Program Aid - Pr Year Carryover	20-3211			8,240
Early Childhood Program Aid	20-3211	310,352		
Demonstrably Effective Program Aid	20-3212	164,763		
Preschool Education Aid	20-3218		164,585	164,585
Other Restricted Entitlements	20-32XX	139,173	74,547	63,366
TOTAL REVENUES FROM STATE SOURCES		614,288	239,132	236,191
Revenues from Federal Sources:				
Title I	20-4411-4416	84,269	105,432	89,617
I.D.E.A. Part B (Handicapped)	20-4420-4429	154,590	168,200	142,970
Other	20-4XXX	36,348	60,107	51,091
TOTAL REVENUES FROM FEDERAL SOURCES		275,207	333,739	283,678
TOTAL GRANTS AND ENTITLEMENTS		896,902	572,871	519,869
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	224,811	223,568	222,093
TOTAL REVENUES FROM LOCAL SOURCES		224,811	223,568	222,093
TOTAL LOCAL REPAYMENT OF DEBT		224,811	223,568	222,093
TOTAL REPAYMENT OF DEBT		224,811	223,568	222,093
TOTAL REVENUES/SOURCES		8,473,181	9,258,431	9,377,361

CAPE MAY - NORTH WILDWOOD CITY

Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,937,246	2,159,398	2,103,560
Special Education	11-2XX-100-XXX	349,880	397,499	377,500
Basic Skills/Remedial	11-230-100-XXX	64,617	223,846	209,000
Bilingual Education	11-240-100-XXX	9,884	16,970	12,500
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	11,918	15,175	14,575
School Sponsored Athletics	11-402-100-XXX	63,099	78,049	73,000
Support Services:				
Tuition	11-000-100-XXX	1,581,865	1,494,272	1,785,244
Attendance and Social Work Services	11-000-211-XXX	95,829	113,103	91,000
Health Services	11-000-213-XXX	89,261	95,300	98,820
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	180,369	185,466	177,900
Guidance	11-000-218-XXX	192,333	207,536	150,825
Child Study Teams	11-000-219-XXX	197,161	214,702	228,414
Improvement of Instructional Services	11-000-221-XXX	69,151	77,800	81,050
Educational Media Services - School Library	11-000-222-XXX	111,850	142,100	139,500
Instructional Staff Training Services	11-000-223-XXX	4,595	5,000	5,250
General Administration	11-000-230-XXX	211,376	230,500	234,621
School Administration	11-000-240-XXX	54,843	58,050	58,555
Central Svcs & Admin Info Technology	11-000-25X-XXX	154,686	174,227	177,000
Deposit to Maintenance Reserve	10-606		186,719	
Operation and Maintenance of Plant Services	11-000-26X-XXX	546,045	637,788	666,210
Student Transportation Services	11-000-270-XXX	189,170	255,435	210,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	978,264	987,290	1,039,075
Food Services	11-000-310-XXX	37,507	45,000	40,000
Total Support Services Expenditures		4,694,305	4,923,569	5,183,464
TOTAL GENERAL CURRENT EXPENSE		7,130,949	8,001,225	7,973,599
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		2,500	2,000
Equipment	12-XXX-XXX-73X	11,418	32,000	40,500
Facilities Acquisition and Construction Services	12-000-4XX-XXX	161,971	350,079	556,600
TOTAL CAPITAL EXPENDITURES		173,389	384,579	599,100
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	13,399	18,050	9,200
Support Services	13-422-200-XXX	3,914	4,638	
Total Summer School		17,313	22,688	9,200
TOTAL SPECIAL SCHOOLS		17,313	22,688	9,200
Transfer of Funds to Charter Schools	10-000-100-56X	29,817	53,500	53,500
OPERATING BUDGET GRAND TOTAL		7,351,468	8,461,992	8,635,399
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	7,407		
Preschool Education Aid:				
Instruction	20-218-100-XXX	240,082	149,535	156,085
Support Services	20-218-200-XXX	70,270	15,050	16,740
TOTAL PRESCHOOL EDUCATION AID		310,352	164,585	172,825
Demonstrably Effective Program Aid:				
Instruction	20-212-100-XXX	99,431		
Support Services	20-212-200-XXX	65,332		
TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID		164,763		
Other State Projects:				
Instruction	20-217-100-XXX	37,967		
Support Services	20-217-200-XXX	23,283		
Facilities Acquisition and Construction Services	20-217-400-XXX	4,000		
TOTAL TARA USED TO SUPPORT PROGRAMS		65,250		
Nonpublic Textbooks	20-XXX-XXX-XXX	17,382	15,213	12,931
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		24,883	21,151
Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,266	3,276	2,785
Nonpublic Nursing Services	20-XXX-XXX-XXX	22,303	20,535	17,455
Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,762	10,640	9,044
Other Special Projects	20-XXX-XXX-XXX	3,210		
Total State Projects		614,288	239,132	236,191
Federal Projects:				
Title I	20-XXX-XXX-XXX	84,269	105,432	89,617
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	154,590	168,200	142,970
Other Special Projects	20-XXX-XXX-XXX	36,348	60,107	51,091
Total Federal Projects		275,207	333,739	283,678
TOTAL GRANTS AND ENTITLEMENTS		896,902	572,871	519,869
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	224,811	223,568	222,093
TOTAL REPAYMENT OF DEBT		224,811	223,568	222,093
Total Expenditures		8,473,181	9,258,431	9,377,361
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			

TOTAL EXPENDITURES NET OF TRANSFERS 8,473,181 9,258,431 9,377,361

CAPE MAY - NORTH WILDWOOD CITY

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved:				
General Operating Budget	278,903	437,911	451,192	250,000
Repayment of Debt	0	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	139,103	42,603	46,603	48,603
Adult Education Programs	0	0	0	0
Maintenance Reserve	166,310	170,496	358,715	358,715
Legal Reserve	445,586	484,449	343,027	0
Tuition Reserve	189,316	224,848	101,359	96,773
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

CAPE MAY - NORTH WILDWOOD CITY

Advertised Per Pupil Cost Calculations

2009 - 2010

	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-2010 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	18146	10139	19498	19966	19343
Total Classroom Instruction	10485	5907	11157	11580	11182
Classroom-Salaries and Benefits	9802	5551	10265	10731	10442
Classroom-General Supplies and Textbooks	512	287	708	625	557
Classroom-Purchased Services and Other	171	69	185	224	183
Total Support Services	3619	2066	3991	3903	3637
Support Services-Salaries and Benefits	2843	1647	3148	2851	2753
Total Administrative Costs	1652	863	1654	1703	1703
Administration-Salaries and Benefits	1216	604	1070	1106	1070
Total Operations and Maintenance of Plant	1928	1075	2209	2276	2371
Operations & Maintenance of Plant-Salary & Ben.	1019	578	1108	1166	1315
Total Food Services Costs	127	65	141	144	126
Total Extracurricular Costs	322	153	331	341	317
Total Equipment Costs	121	20	100	103	127
Employee Benefits as a % of Salaries	27.5	28.0	23.4	24.8	26.6

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 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 2008-09 revised appropriations and 2009-10 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.

CAPE MAY - NORTH WILDWOOD CITY

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	09-10 Amount	Description of circumstances
07180	System 3000	26,800	Acquisition of new software-system 3000
Total Unusual Revenues:		0	Total Unusual Appropriations: 26,800

CAPE MAY - NORTH WILDWOOD CITY

Shared Services -- Description of Shared Services

NWBOE is a member of the Atlantic Cape May School Business Officials Joint Insurance Fund.

NWBOE participates in Purchasing Co-ops relative to energy (ACES), telephone (ACT + Erate), copy paper (Pittsgorve), and state health benefits.

NWBOE works in a shared services arrangement with the Wildwood BOE for Child Study Team, Psychologist and Social Worker.

Other shared services arrangements are as follow:

- Itinerant Services
- Transportation
- Food Service Preparation
- Staff Development
- Safety Reviews + Training
- School Resource Officer (City of North Wildwood)
- Athletic Facilities (City of North Wildwood)
- Preparation of athletic fields (City of North Wildwood)
- Trash removal (City of North Wildwood)

CAPE MAY - NORTH WILDWOOD CITY

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	6,191,647 (A)
Estimated Net Taxable Valuation (as of 01/10/2009)	3,549,103,312 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	0.1745 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	6,413,740 (D)
Estimated Net Taxable Valuation (as of 01/10/2009)	3,549,103,312 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	0.1807 (F)

B. Estimated 09-10 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	6,191,647 (G)
Estimated Equalized Valuation (as of 01/10/2009)	3,276,594,829 (H)
Estimated 09-10 Equalized General Fund School Tax Rate=(G)/(H)X100	0.1890 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	6,413,740 (J)
Estimated Equalized Valuation (as of 01/10/2009)	3,276,594,829 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.1957 (L)

CAPE MAY - NORTH WILDWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name: Michael Buccialia
 Job Title: Superintendent

Base Annual Salary: 80,325
 FTE: .70
 Shared with Another District?: N
 Contract Terms:
 Beginning Date of Contract: 07/01/2005
 Ending Date of Contract: 06/30/2010
 Annual Work Days: 260
 Annual Vacation Days: 20
 Annual Sick Days: 15
 Annual Personal Days: 3
 Annual Consulting Days: 0
 Other Non-working days: 0
 Description-Other Non-working Days:

Benefits:
 Allowances: 2,222
 Bonuses: 0
 Stipends: 0
 District Contributions above Teacher amount for:
 Health Insurance: 0
 Dental Insurance: 0
 Life Insurance: 0
 Other Insurances: 0
 Retirement Plans: 0

Post-Employment Benefits 22,067
 Description of:
 Buyback of Sick Days Same as teachers
 Buyback of Vac. Days Up to 50 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

Additional Comments prorate all benefits accordingly

CAPE MAY - NORTH WILDWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name Michael Buccialia
 Job Title Other
 Principal
 Base Annual Salary 34,425
 FTE .30
 Shared with Another District? N
 Contract Terms:
 Beginning Date of Contract 07/01/2005
 Ending Date of Contract 06/30/2010
 Annual Work Days 0
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:
 Allowances 2,222
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 22,067
 Description of:
 Buyback of Sick Days Same as teachers
 Buyback of Vac. Days Up to 50 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

Additional Comments prorate all benefits accordingly

CAPE MAY - NORTH WILDWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name Patricia Dawson
 Job Title Other
 Vice Principal

Base Annual Salary	92,540
FTE	1.0
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	15
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	965
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	7,118
Description of:	
Buyback of Sick Days	Same as Teachers
Buyback of Vac. Days	Up to 20 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	

Additional Comments

CAPE MAY - NORTH WILDWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name	Carolyn Morey
Job Title	Other Supervisor
Base Annual Salary	79,010
FTE	1.0
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	200
Annual Vacation Days	0
Annual Sick Days	15
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	2,100
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	Same as Teachers
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

Additional Comments