

Line Num	Line Description	Account	Actual Audited 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23	Proposed - Revised Amount Diff	Proposed - Revised Percent Diff
100	Local Tax Levy	10-1210	798,585	703,270	703,270	0	0.00
300	Unrestricted Miscellaneous Revenues	10-1XXX	14,070	2,759	2,759	0	0.00
370	SUBTOTAL - REVENUES FROM LOCAL SOURCES		812,655	706,029	706,029	0	0.00
420	Categorical Transportation Aid	10-3121	6,184	6,184	6,184	0	0.00
440	Categorical Special Education Aid	10-3132	32,825	32,825	32,825	0	0.00
470	Categorical Security Aid	10-3177	3,335	3,790	7,283	3,493	92.16
520	SUBTOTAL - Revenues from State Sources		42,344	42,799	46,292	3,493	8.16
580	Budgeted Fund Balance - Operating Budget	10-303	0	682,156	574,317	-107,839	-15.81
715	Actual Revenues (Over)/Under Expenditures		-34,664	0	0	0	0.00
720	TOTAL OPERATING BUDGET		820,335	1,430,984	1,326,638	-104,346	-7.29
1000	TOTAL REVENUES/SOURCES		820,335	1,430,984	1,326,638	-104,346	-7.29
29000	Tuition to Other LEAs Within the State-Regular	11-000-100-561	686,065	736,068	849,672	113,604	15.43
29020	Tuition to Other LEAs Within the State-Special	11-000-100-562	0	74,076	74,076	0	0.00
29040	Tuition to County Voc. School Dist.-Regular	11-000-100-563	0	21,348	27,916	6,568	30.77
29080	Tuition to CSSD & Reg. Day Schools	11-000-100-565	85,450	360,833	186,082	-174,751	-48.43
29180	TOTAL UNDISTRIBUTED EXPENDITURES - INSTRUCTION (TUITION)	11-000-100-XXX	771,515	1,192,325	1,137,746	-54,579	-4.58
29500	Salaries	11-000-211-100	1,843	1,640	0	-1,640	-100.00
29680	TOTAL UNDIST. EXPEND.-ATTENDANCE AND SOCIAL WORK	11-000-211-XXX	1,843	1,640	0	-1,640	-100.00
45000	Salaries	11-000-230-100	1,000	1,000	1,500	500	50.00
45040	Legal Services	11-000-230-331	612	25,000	21,740	-3,260	-13.04
45060	Audit Fees	11-000-230-332	4,600	6,000	6,000	0	0.00
45100	Other Purchased Professional Services	11-000-230-339	0	2,400	2,400	0	0.00
45180	Misc. Purch Serv (400-500) [Other than 530 & 585]	11-000-230-590	1,132	2,000	2,000	0	0.00
45260	Miscellaneous Expenditures	11-000-230-890	6,000	11,500	11,000	-500	-4.35
45280	BOE Membership Dues and Fees	11-000-230-895	1,138	3,000	3,000	0	0.00
45300	TOTAL UNDIST. EXPEND.-SUPPORT SERV.-GEN. ADMIN.	11-000-230-XXX	14,482	50,900	47,640	-3,260	-6.40
47000	Salaries	11-000-251-100	10,157	10,360	12,000	1,640	15.83
47200	TOTAL UNDIST. EXPEND. - CENTRAL SERVICES	11-000-251-XXX	10,157	10,360	12,000	1,640	15.83

Line Num	Line Description	Account	Actual Audited 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23	Proposed - Revised Amount Diff	Proposed - Revised Percent Diff
49140	Insurance	11-000-262-520	520	8,000	8,000	0	0.00
49340	TOTAL UNDIST. EXPEND. - CUSTODIAL SERVICES	11-000-262-XXX	520	8,000	8,000	0	0.00
51120	TOTAL UNDIST. EXPEND.-OPER. AND MAINT. OF PLANT SERV.	11-000-26X-XXX	520	8,000	8,000	0	0.00
52360	Contract. Serv.(Reg. Students)-ESCs & CTSA's	11-000-270-517	20,859	103,281	56,774	-46,507	-45.03
52480	TOTAL UNDIST. EXPEND.-STUDENT TRANSPORTATION SERV.	11-000-270-XXX	20,859	103,281	56,774	-46,507	-45.03
71020	Social Security Contributions	11-000-291-220	959	1,500	1,500	0	0.00
71140	Unemployment Compensation	11-000-291-250	0	300	300	0	0.00
71240	TOTAL UNALLOCATED BENEFITS		959	1,800	1,800	0	0.00
71260	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	11-XXX-XXX-2XX	959	1,800	1,800	0	0.00
72140	TOTAL UNDISTRIBUTED EXPENDITURES		820,335	1,368,306	1,263,960	-104,346	-7.63
72260	TOTAL GENERAL CURRENT EXPENSE		820,335	1,368,306	1,263,960	-104,346	-7.63
84000	Transfer of Funds to Charter Schools	10-000-100-56X	0	62,678	62,678	0	0.00
84060	GENERAL FUND GRAND TOTAL		820,335	1,430,984	1,326,638	-104,346	-7.29
90000	TOTAL EXPENDITURES/APPROPRIATIONS		820,335	1,430,984	1,326,638	-104,346	-7.29

Line Num	Line Description	Account	Explanation*
300	Unrestricted Miscellaneous Revenues	10-1XXX	bank interest
29680	TOTAL UNDIST. EXPEND.-ATTENDANCE AND SOCIAL WORK	11-000-211-XXX	Reclassify to another line-item
47200	TOTAL UNDIST. EXPEND. - CENTRAL SERVICES	11-000-251-XXX	Reclassify from another line item

*Explanations only available for advertised lines

ID	Name	Audited Actual 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23	Comments
2	Unassigned: Beginning Balance 7/1	250,000	250,000	250,000	
3	Less - Budgeted Withdrawal from Unassigned	0	0	0	
4	Less - Additional Excess Surplus Budgeted, from Support Doc	0	0	0	
5	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
6	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
7	Less - Anticipated Transfers to Capital / Maintenance / Emergency Reserves, June 2022	0	0	0	
8	Unassigned: Ending Balance 6/30	250,000	250,000	250,000	
10	Restricted - Legal Reserve: Beginning Balance 7/1	1,221,809	1,256,473	574,317	
11	Plus - Increase in Sale-Leaseback Reserve	0	0	0	
12	Plus - Increase in Other Legal Reserve	0	0	0	
13	Less - Withdrawal from Sale-Leaseback Reserve	0	0	0	
14	Less - Budgeted Excess Surplus	0	682,156	574,317	
15	Less - Withdrawal From Advertising Revenue Reserve	0	0	0	
16	Less - Withdrawal From Other Legal Reserve	0	0	0	
17	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
18	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
19	Restricted - Legal Reserve: Ending Balance 6/30	1,256,473	574,317	0	
21	Restricted - Adult Education Reserve: Beginning Balance 7/1	0	0	0	
22	Less - Withdrawal from Reserve	0	0	0	
23	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
24	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
25	Restricted - Adult Education Reserve: Ending Balance 6/30	0	0	0	
27	Restricted - Capital Reserve: Beginning Balance 7/1	0	0	0	
28	Plus - Increase in Reserve - Undesignated Deposit	0	0	0	
29	Plus - Increase in Reserve - Designated Deposit	0	0	0	
30	Plus - Increase in Reserve - Interest	0	0	0	
31	Less - Withdrawal from Reserve- for Local Share	0	0	0	
32	Less - Withdrawal from Reserve- for Excess Costs and Other Projects	0	0	0	

ID	Name	Audited Actual 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23	Comments
33	Less - Transfer to Debt Service Fund	0	0	0	
34	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
35	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
36	Plus - Anticipated Transfers from Unassigned General Fund, June 2022	0	0	0	
37	Restricted - Capital Reserve: Ending Balance 6/30	0	0	0	
38	Restricted - Capital Reserve: Max Local Amount of Reserve (Memo)	0	0	0	
40	Restricted - Maintenance Reserve: Beginning Balance 7/1	0	0	0	
41	Plus - Increase in Reserve - Deposit	0	0	0	
42	Plus - Increase in Reserve - Interest	0	0	0	
43	Less - Withdrawal from Reserve	0	0	0	
44	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
45	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
46	Plus - Anticipated Transfers from Unassigned General Fund, June 2022	0	0	0	
47	Restricted - Maintenance Reserve: Ending Balance 6/30	0	0	0	
49	Special Revenue Fund - Restricted - Student Activity Fund: Beginning Balance 7/1	0	0	0	
50	Plus - Increase in Balance - Revenues	0	0	0	
51	Less - Decrease in Balance - Appropriations	0	0	0	
52	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
53	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
54	Special Revenue Fund - Restricted - Student Activity Fund: Ending Balance 6/30	0	0	0	
56	Special Revenue Fund - Restricted - Scholarship Fund: Beginning Balance 7/1	0	0	0	
57	Plus - Increase in Balance - Revenues	0	0	0	
58	Less - Decrease in Balance - Appropriations	0	0	0	
59	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
60	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
61	Special Revenue Fund - Restricted - Scholarship Fund: Ending Balance 6/30	0	0	0	
63	Restricted - Unemployment Fund: Beginning Balance 7/1	0	0	0	
64	Plus - Increase in Reserve - Deposit	0	0	0	

ID	Name	Audited Actual 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23	Comments
65	Less - Withdrawal from Reserve	0	0	0	
66	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
67	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
68	Restricted - Unemployment Fund: Ending Balance 6/30	0	0	0	
70	Restricted - Tuition Reserve: Beginning Balance 7/1	0	0	0	
71	Less - Withdrawal from Reserve for Tuition Adjustment	0	0	0	
72	Less - Withdrawal from Reserve - Excess	0	0	0	
73	Restricted - Tuition Reserve: Ending Balance 6/30	0	0	0	
75	Restricted - Current Expense Emergency Reserve: Beginning Balance 7/1	0	0	0	
76	Plus - Increase in Reserve - Deposit	0	0	0	
77	Plus - Increase in Reserve - Interest	0	0	0	
78	Less - Withdrawal from Reserve	0	0	0	
79	Less - Withdrawal from Reserve - Excess over Allowable Balance	0	0	0	
80	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
81	Plus - Anticipated Transfers from Unassigned General Fund, June 2022	0	0	0	
82	Restricted - Current Expense Emergency Reserve: Ending Balance 6/30	0	0	0	
84	Restricted - Impact Aid Reserve for Capital Expenses (sections 8002 and 8003): Beginning Balance 7/1	0	0	0	
85	Plus - Increase in Reserve - Deposit	0	0	0	
86	Less - Withdrawal from Reserve	0	0	0	
87	Plus - Additional Balance Anticipated June 2022	0	0	0	
88	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
89	Restricted - Impact Aid Reserve for Capital Expenses (sections 8002 and 8003): Ending Balance 6/30	0	0	0	
91	Restricted - Impact Aid Reserve for Capital Expenses (sections 8007 and 8008): Beginning Balance 7/1	0	0	0	
92	Plus - Increase in Reserve - Deposit	0	0	0	
93	Less - Withdrawal from Reserve - Transfer to Capital Projects Fund	0	0	0	
94	Less - Withdrawal from Reserve - for Capital Outlay	0	0	0	
95	Plus - Additional Balance Anticipated June 2022	0	0	0	
96	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	

ID	Name	Audited Actual 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23	Comments
97	Restricted - Impact Aid Reserve for Capital Expenses (sections 8007 and 8008): Ending Balance 6/30	0	0	0	
99	Restricted - Debt Service Fund: Beginning Balance 7/1	0	0	0	
100	Less - Budgeted Withdrawal from Debt Service Fund	0	0	0	
101	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
102	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
103	Restricted - Debt Service Fund: Ending Balance 6/30	0	0	0	
105	Restricted - Debt Service Reserve for Debt Repayment: Beginning Balance 7/1	0	0	0	
106	Plus - Increase in Reserve - Deposit	0	0	0	
107	Plus - Increase in Reserve - Interest	0	0	0	
108	Less - Withdrawal from Reserve	0	0	0	
109	Less - Additional Balance to be Appropriated 21-22 after Feb 1	0	0	0	
110	Plus - Additional Balance Anticipated 21-22 after Feb 1	0	0	0	
111	Restricted - Debt Service Reserve for Debt Repayment: Ending Balance 6/30	0	0	0	

Line	Name	Amount
A	Estimated General Fund Free Balance @ 6/30/22	824,317
A1	Federal Impact Aid Adjustment	0
A2	Reserved Fund Balance - Purpose Beyond 2022-23*	0
A3	School Bus Advertising Fee Adjustment	0
A4	Other DOE Approved Adjustments	0
A5	Adjusted Estimate @ 6/30/22 ((A)-(A1)-(A2)-(A3)-(A4))	824,317
B	2021-22 General Fund Appropriations	1,430,984
B1	2020-21 Encumbrances in 2021-22 Appropriations	0
B2	2021-22 Transfer to Food Services to Cover Deficit	0
B3	2021-22 Appropriations Net of Encumbrances ((B)-(B1)-(B2))	1,430,984
C	Greater of 4% (6% for Voc) * B3 or \$250,000	250,000
D	Excess General Fund Free Balance @ 6/30/22 ((A5)-(C))	574,317
D1	Excess General Fund Free Balance @ 6/30/21 (from the Audit)	574,317
D2	Bus Advertising Reserve to be spent on fuel (from the Audit)	0
D3	Additional Excess General Fund Free Balance ((D)-(D1)-(D2))	0

*Purpose for Amount A2:

Line	Name	Amount	Description
A	2022-23 General Fund Levy	703,270	
B	Equalization Aid	0	
C	Total Budgeted Adequacy Spending (A + B)	703,270	
D	District Adequacy Budget	579,123	
E	Excess Amount (C - D)	124,147	
	Status	0	The proposed budget exceeds the expected local levy
	Explanation (only if Line E is positive)	0	West Wildwood is a sending district and has contract tuition fees are set by State of NJ for sending districts. This drives our tuition costs to a higher amount affecting our district to the positive level.

Line	Name	Amount
A	District Adequacy Budget	579,123
B	Local Fair Share	2,153,234
C1	2021-22 General Fund Levy	703,270
C2	Less: Non-Permanent Separate Proposals 2021-22	0
C3	Less: Other DOE Approved Adjustments 2022-23	0
C4	Other Adjustments (incl. PL2020 Chapter 44)	0
C5	Increase in Required Local Share per NJSA 18A:7F-5d	0
C6	Adjusted 2021-22 General Fund Levy	703,270
D	Minimum Tax Levy = if (C5) equals 0 then Lesser of (A) or (B) or (C6) or if (C5)>0 then (C6)	579,123

NOTE: Amount Shown on Line 100 or 110 in 2022-23 Budget Must Equal or Exceed Line D (Above)

LINE	Name	Amount
A	2021-22 Tax Levy	\$703,270
B	Plus 2021-22 Other Adjustments (incl. PL2020 Chapter 44)	\$0
C	Less 2021-22 Non-Permanent Separate Proposals	\$0
D	Subtotal	\$703,270
E	Projected 2021-22 WENR - DOE	30.0
F	Per Pupil 2021-22 Tax Levy	\$23,442
G	Projected 2022-23 WENR - DOE	34.0
H	Projected 2021-22 WENR - DOE	30.0
I	Increase in Enrollment (Number)	4.0
J	Increase in Enrollment (Percent)	13.33%
K	Enrolled Number Less Than or Equal To 1% of Increase	0
K_wt	Weighted Increase (Enrolled Number Row K Multiplied By 0.00)	0
L	Enrolled Number Greater Than 1% and Less Than or Equal To 2.5%	0
L_wt	Weighted Increase (Enrolled Number Row L Multiplied By 0.50)	0
M	Number in Increase in Enrollment Greater than 2.5% and less than or equal to 4%	0
M_wt	Weighted Increase (Enrolled Number Row M Multiplied By 0.75)	0
N	Number in Increase in Enrollment Greater than 4% of Total Increase	3
N_wt	Weighted Increase (Enrolled Number Row N Multiplied by 1.00)	3
O	Total Weighted increase in number of students	3
P	Enrollment Adjustment	\$70,326
Q	Prebudget Year Tax Levy, Adjusted for Weighted Increases in Enrollment	\$773,596
R	Prebudget Year Tax Levy, Adjusted for Weighted Increases in Enrollment, and Inflated by 2%	\$789,068

Line	Name	Amount
A1	2022-23 Health Benefits	0
A2	Less 2022-23 Dental and Vision costs included in object 270	0
A3	Less 2022-23 Budgeted Withdrawal from Current Expense Emergency Reserve used for Health Care Costs	0
A4	Subtotal 2022-23 Health Care Costs	0
B1	2021-22 Health Benefits Original Budget	0
B2	Less 2021-22 Dental and Vision costs included in object 270	0
B3	Less 2021-22 Budgeted Withdrawal from Current Expense Emergency Reserve used for Health Care Costs	0
B4	Subtotal 2021-22 Health Care Costs - Original Budget	0
C	Inflate 2021-22 Health Care Costs by 2%	0
D	Increase in Health Care Costs	0
E	SHBP percentage increase	0.0%
F	2021-22 Health Care Costs multiplied by average percentage increase in SHBP over 2%	0
G	Maximum Adjustment for Health Care Costs	0

Deferred Pension Contributions

Line	Name	Amount
A	2022-23 Eligible Pension Contributions	0
B	2021-22 Eligible Pension Contributions - Original Budget	0
C	2021-22 Eligible Pension Contributions Inflated by 2%	0
D	Increase in Eligible Pension Contributions	0

Line	Name	Generated 2019-20	Generated 2020-21	Generated 2021-22	Generated 2022-23
A	Prebudget Year Adjusted Tax Levy (Including Weighted Increases for Enrollment) Inflated by 2%	1,008,999	953,223	984,254	789,068
B	Adjustment in Health Care Costs	0	0	0	0
C	Adjustment in Normal and Accrued Pension Contribution (Deferred Pension)	0	0	0	0
D	Adjustment for Responsibility Assumed by District	0	0	0	0
E	Adjustment for Responsibility Shifted to Another District or Entity	0	0	0	0
E1	Other Adjustments	0	0	0	0
E2	Increase in SDA District Local Share	0	0	0	0
F	Tax Levy Cap	1,008,999	953,223	984,254	789,068
G	Tax Levy	893,900	798,585	703,270	703,270
G1	CDL and CDBG	0	0	0	0
H	Banked Cap Available for Use in the Next Three Years (Line F less Lines G and G1)	115,099	154,638	280,984	85,798
I	Requested Use of Banked Cap in Prior Years	0	0	0	0
J	Requested Use of Banked Cap in Current Year	0	0	0	0
K	Amount Expiring 2022-23	115,099	0	0	0
L	Available Banked Cap Carried Forward to Following Year	0	154,638	280,984	85,798
M	Banked Cap Available for 2023-24	0	0	0	521,420

Line	Name	Amount
A	Prebudget year adjusted tax levy, including weighted increases for enrollment, inflated by 2%	789,068
B	Adjustment for increase in health care costs	0
C	Adjustment for increase in certain normal and accrued liability pension contributions (pension deferral)	0
D	Adjustment for responsibility assumed by district	0
E	Adjustment for responsibility shifted to another district or entity	0
F	Other Adjustments	0
G	Increase in SDA District Local Share	0
H	Use of Banked Cap	0
I	Tax Levy Cap = sum (A) through (H)	789,068

NOTE: The 2022-23 tax levy recorded on line 100 of budgeted revenue cannot exceed the amount on line I above unless as a result of a merged separate proposal. Any additional levy increases must be proposed separately to the voters or board of school estimate and be supported by interpretive statements.

ID	Program Name	Amount
1	Health Insurance(State Plan)	0
2	Health Insurance(Private Plan)	0
3	Health Insurance(Other Plan)	0
4	TOTAL HEALTH INSURANCE	0
5	Dental Insurance(State Plan)	0
6	Dental Insurance(Private Plan)	0
7	Dental Insurance(Other Plan)	0
8	TOTAL DENTAL INSURANCE	0
9	Life Insurance(Private Plan)	0
10	Life Insurance(Other Plan)	0
11	TOTAL LIFE INSURANCE	0
12	Other Insurance(Prescription)	0
13	Other Insurance(Vision)	0
14	Other Insurance(Workers Compensation)	0
15	Other Insurance(Supplemental Disability)	0
16	Other Insurance(Other1)	0
17	Other Insurance(Other2)	0
18	Other Insurance(Other3)	0
19	TOTAL INSURANCE	0
20	Retirement Plan(Employees shares)	0
21	Retirement Plan(Annuity)	0
22	Retirement Plan(Trust Account)	0
23	Retirement Plan(Other1)	0
24	Retirement Plan(Other2)	0
25	Retirement Plan(Other3)	0
26	TOTAL RETIREMENT PLAN	0

ID	Name	Job Title	Job Title II	Member CBU?	Base Annual Salary	FTE	Shared?	Shared County	Shared District	Shared Job Title	Begin Date	End Date	Work Days	Vacation Days	Sick Days	Personal Days	Consulting Days	Non-Work Days
1	Judson Moore	Other	SBA/BS	N	12,000	0.0	N				01JUL2021	30JUN2022	12	0	0	0	0	0

Description	Object	Expenditures 2020-21	Appropriations 2021-22	Appropriations 2022-23
GROUP INSURANCE	210	0	0	0
SOCIAL SECURITY CONTRIBUTION	220	959	1,500	1,500
TPAF CONTRIBUTION - ERIP	232	0	0	0
TPAF/PERS - SPECIAL ASSESSMENT	233	0	0	0
OTHER RETIREMENT CONTRIBUTIONS - PERS	241	0	0	0
OTHER RETIREMENT CONTRIBUTIONS - ERIP	242	0	0	0
OTHER RETIREMENT CONTRIBUTIONS - DEFERRED PERS PYMT	248	0	0	0
OTHER RETIREMENT CONTRIBUTIONS - REGULAR	249	0	0	0
UNEMPLOYMENT COMPENSATION	250	0	300	300
WORKMEN'S COMPENSATION	260	0	0	0
HEALTH BENEFITS	270	0	0	0
TUITION REIMBURSEMENT	280	0	0	0
OTHER EMPLOYEE BENEFITS	290	0	0	0
UNUSED SICK PAYMENT TO TERMINATED/RETIRED STAFF - MASS SEVERANCE	297	0	0	0
UNUSED VACATION PAYMENT TO TERMINATED/RETIRED STAFF - MASS SEVERANCE	298	0	0	0
UNUSED SICK PAYMENT TO TERMINATED/RETIRED STAFF	299	0	0	0
TOTALS		959	1,800	1,800
A DISTRICT SHARE		0	0	0
B TOTAL EMPLOYEE SHARE		0	0	0
C TOTAL HEALTH BENEFITS COSTS		0	0	0

Above is a summary of the total health benefits costs for the district, showing district and employee shares.

Districts have the option of allocating direct benefits to the applicable programs and functions; the expanded reporting in the detailed allocations is summarized to the object level for comparison purposes.

P.L. 2010, c. 2 established a minimum contribution to be made by employees toward their health and prescription coverage (1.5% of the employee's salary) in contracts with start dates after May 21, 2010.

Subsequently, P.L. 2011, c. 78 further changed the employee contribution and benefit provisions.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Have agreements with CMCSSTD for special services.	0
Transportation Services, including Fuel	Transportation with bus routes coordinated by CMCSSTD.	0

Line (Short)	Enrollment Categories	Onroll (Full)	Onroll (Shared)	Sent (Full)	Sent (Shared)	Received (Full)	Received (Shared)	Pvt Sch Disabled	Resident 10/15/2022	Resident 10/15/2021	Count Chg 2021 to 2022	Percent Chg 2021 to 2022	Explanation
C1	Half Day Preschool - 3 YR	0.0	0	0.0	0	0.0	0	0	0	0	0	0	
C2	Half Day Preschool - 4 YR	0.0	0	0.0	0	0.0	0	0	0	0	0	0	
D1	Full Day Preschool - 3 YR	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0	
D2	Full Day Preschool - 4 YR	0.0	0.0	3.0	0.0	0.0	0.0	0	0	0	0	0	
C3	Half Day Preschool - 3 YR (Contr. Presch. Prg.)	0	0	0.0	0	0	0	0	0	0	0	0	
C4	Half Day Preschool - 4 YR (Contr. Presch. Prg.)	0	0	0.0	0	0	0	0	0	0	0	0	
D3	Full Day Preschool - 3 YR (Contr. Presch. Prg.)	0	0	0.0	0.0	0	0	0	0	0	0	0	
D4	Full Day Preschool - 4 YR (Contr. Presch. Prg.)	0	0	0.0	0.0	0	0	0	0	0	0	0	
3	Half Day Kindergarten	0.0	0	0.0	0	0.0	0	0	0	0	0	0	
4	Full Day Kindergarten	0.0	0.0	3.0	0.0	0.0	0.0	0	3.0	2.0	1.0	50.00	
5	Grades 1-5	0.0	0.0	16.0	0.0	0.0	0.0	0	16.0	12.0	4.0	33.33	
6	Grades 6-8	0.0	0.0	8.0	0.0	0.0	0.0	0	8.0	4.0	4.0	100.00	
7	Grades 9-12	0.0	0.0	8.0	0.0	0.0	0.0	0	8.0	5.0	3.0	60.00	
8	Adult High School	0.0	0	0	0	0	0	0	0	0	0	0	
9	Subtotal	0.0	0	38.0	0	0.0	0	0	35.0	23.0	12.0	52.17	
10	Sp Ed - Elementary	0.0	0.0	4.0	0.0	0.0	0.0	0.0	4.0	4.0	0.0	0.00	
11	Sp Ed - Middle School	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	3.0	-3.0	-100.00	
12	Sp Ed - High School	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	1.0	-1.0	-100.00	
19	Sent to CSSD - Elementary	0	0	4.0	0	0	0	0	4.0	1.0	3.0	300.00	
20	Sent to CSSD - Middle School	0	0	0.0	0	0	0	0	0	1.0	-1.0	-100.00	
21	Sent to CSSD - High School	0	0	0.0	0	0	0	0	0	0	0	0	
22	Subtotal	0	0	8.0	0	0.0	0	0	8.0	10.0	-2.0	-20.00	
23	County Vocational - Regular (Out-of-County Only)	0	0	0.0	0.0	0	0	0	0	0	0	0	
25	Total	0.0	0	46.0	0	0.0	0	0	43.0	33.0	10.0	30.30	
29	Regional Day School Students - Elementary	0	0	0.0	0	0	0	0	0	0	0	0	
30	Regional Day School Students - Middle School	0	0	0.0	0	0	0	0	0	0	0	0	
31	Regional Day School Students - High School	0	0	0.0	0	0	0	0	0	0	0	0	
32	State Facilities	0	0	0	0	0	0	0	0.0	0	0	0	

Line (Short)	Enrollment Categories	Onroll (Full)	Onroll (Shared)	Sent (Full)	Sent (Shared)	Received (Full)	Received (Shared)	Pvt Sch Disabled	Resident 10/15/2022	Resident 10/15/2021	Count Chg 2021 to 2022	Percent Chg 2021 to 2022	Explanation
33	Total Resident Enrollment	0	0	0	0	0	0	0	43.0	33.0	10.0	30.30	
35	Charter Schools	2.0	0.0	0	0	0	0	0	2.0	0	2.0	100.00	
36	Renaissance Schools	0.0	0.0	0	0	0	0	0	0	0	0	0	

Line Num	Enrollment Categories	Actual 10-15-2020	Actual 10-15-2021	Estimated 10-15-2022
11	Onroll (Full)	0.0	0.0	0.0
12	Onroll (Shared)	0.0	0.0	0.0
13	Onroll (Reg Adult HS)	0.0	0.0	0.0
21	Onroll (SpEd Full)	0.0	0.0	0.0
22	Onroll (SpEd Shared)	0.0	0.0	0.0
40	Sent Private School	0.0	0.0	0.0
50	Sent Contract Presch	0.0	0.0	0.0
51	Sent Oth Dist Reg	23.0	26.0	38.0
52	Sent Oth Dist SpEd	9.0	10.0	8.0
60	Received Oth Dist	0.0	0.0	0.0
70	State Facilities	0.0	0.0	0.0

Municipality=West Wildwood

Accounts	Tax Levy Certified by: Board of School Estimate, Municipality, Commissioner, or Voted	Balance of Levy from 2021-22 to be Raised in 2022	Amt in Col 2 to be Raised in 2022 Tax Levy	Total 2022 Tax Levy With Deferral	Amt in Col 2 Deferred to 2023 Levy	November Election Separate Question to be Raised in 2023
General Fund	703,270	351,635	351,635	703,270	351,635	0
Debt Service	0	0	0	0	0	0
Debt Service - PreMerge	0	0	0	0	0	0
Debt Service - Repayment of Community Disaster Loan (CDL)	0	0	0	0	0	0
TOTALS	703,270	351,635	351,635	703,270	351,635	0
Tax Certification of Prior Year Received Too Late for 2021 Levy	0	0	0	0	0	0
OTHER (for adjustments which are not part of the budget)	0	0	0	0	0	0
GRAND TOTAL	0	0	0	703,270	0	0

ID=West Wildwood Bor

Category	Amount
(A) General Fund School Levy	703,270
(D) Total School Levy	703,270
(B) Estimated Net Taxable Valuation (as of 10/01/21)	213,998,600
(H) Estimated Equalized Valuation (as of 10/01/21)	262,929,844
(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.3286
(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.3286
(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.2675
(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.2675