

Cape May - North Wildwood City

Notice is hereby given to the legal voters of the North Wildwood School school district, in the County of Cape May, of the State of New Jersey, that a Public Hearing will be held in the Library of the North Wildwood Board of Education, Margaret Mace School, 1201 Atlantic Avenue, North Wildwood, NJ, on Monday April 27, 2026 at 6:00 PM, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024	15, 2025	15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	125	129	131
Pupils On Roll Regular Shared-Time	0	0	8
Pupils On Roll - Special Full-Time	34	26	26
Subtotal - Pupils On Roll	159	155	165
Pupils Sent to Other Districts - Reg Prog	21	24	28
Pupils Sent to Other Dists - Spec Ed Prog	10	15	24
Pupils Received	23	24	24

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Cape May - North Wildwood City
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	7,471,015	7,472,822	7,472,822
Total Tax Levy	10-121x	7,471,015	7,472,822	7,472,822
Total Tuition	10-1300	591,480	567,466	597,466
Unrestricted Miscellaneous Revenues	10-1XXX	171,563	26,000	99,407
Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,541	100	100
Interest Earned on Maintenance Reserve	10-1XXX	12,063	1,000	1,000
Interest Earned on Capital Reserve Funds	10-1XXX	80,462	3,000	3,000
Total Revenues from Local Sources		8,328,124	8,070,388	8,173,795
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	49,582	34,790	43,590
Extraordinary Aid	10-3131	24,212	0	0
Categorical Special Education Aid	10-3132	143,941	202,502	206,604
Categorical Security Aid	10-3177	67,830	39,742	43,462
Other State Aids	10-3XXX	16,464	0	0
Total Revenues from State Sources		302,029	277,034	293,656
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	880,405	931,130
Withdrawal from Maintenance Reserve	10-307	0	549,000	749,000
Withdrawal from Tuition Reserve for Tuition Adjustments	10-310	0	160,000	150,000
Withdrawal from Current Expense Emergency Reserve	10-311	0	126,511	126,541
Adjustment for Prior Year Encumbrances	10-312	0	0	150,000
Actual Revenues (Over)/Under Expenditures		-488,109	0	0
Total Operating Budget		8,142,044	10,136,490	10,574,122
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	11,190	6,000	6,000
Other Revenue from Local Sources	20-1XXX	0	11,000	0
Total Revenues from Local Sources	20-1XXX	11,190	17,000	6,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	72,978	72,978
Preschool Education Aid	20-3218	463,996	210,190	473,220
Other Restricted Entitlements	20-32XX	260,219	298,603	223,952
Total Revenues from State Sources		724,215	581,771	770,150
Revenues from Federal Sources:				
Title I	20-4411-4416	96,235	98,667	74,000
Title II	20-4451-4455	6,673	10,282	7,712
Title IV	20-4471-4474	8,940	10,000	7,500
IDEA Part B (Handicapped)	20-4420-4429	159,227	175,978	131,984
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	17,227	0	0
ARP-ESSER	20-4540	26,942	0	0
Other	20-4XXX	0	150,000	112,500
Total Revenues from Federal Sources		315,244	444,927	333,696

Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,773	0	0
Total Grants and Entitlements		1,047,876	1,043,698	1,109,846
Repayment of Debt:				
Transfers from Other Funds	40-5200	1,476	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	246,145	243,691	244,819
Total Revenues from Local Sources		246,145	243,691	244,819
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	127,228	126,297	126,880
Budgeted Fund Balance	40-303	0	1,475	1,476
Total Local Repayment of Debt		374,849	371,463	373,175
Actual Revenues (Over)/Under Expenditures		-649	0	0
Total Repayment of Debt		374,200	371,463	373,175
Total Revenues/Sources		9,564,120	11,551,651	12,057,143
Total Revenues/Sources Net of Transfers		9,564,120	11,551,651	12,057,143

Cape May - North Wildwood City
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	1,870,333	2,256,546	2,248,675
Special Education-Instruction	11-2XX-100-XXX	507,713	485,301	435,372
Basic Skills/Remedial-Instruction	11-230-100-XXX	298,032	324,437	309,322
Bilingual Education-Instruction	11-240-100-XXX	13,531	14,995	15,501
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,077	21,025	21,416
School-Sponsored Athletics-Instruction	11-402-100-XXX	67,660	79,338	81,481
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,228,890	1,216,886	1,304,287
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	127,895	154,469	159,637
Undistributed Expenditures-Health Services	11-000-213-XXX	68,947	88,949	73,434
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	105,053	158,709	152,644
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	24,509	51,313	32,212
Undistributed Expenditures-Guidance	11-000-218-XXX	215,186	220,773	232,518
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	218,996	341,127	351,720
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	168,213	174,838	179,966
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	134,386	152,818	157,522
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,741	7,998	8,263
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	131,789	126,372	132,189
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	27,945	27,852	27,915
Undistributed Expenditures-Central Services	11-000-251-XXX	124,747	136,682	112,656
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	945,373	1,168,009	1,078,266
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	261,566	253,443	255,060
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,541,946	2,085,294	2,417,450
Undistributed Expenditures-Food Services	11-000-310-930	30,000	30,000	30,000
Total Undistributed Expenditures		5,362,182	6,395,532	6,705,739
Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
Interest Earned on Current Expense Emergency Res	10-607	0	100	100
Total General Current Expense		8,138,528	9,578,274	9,818,606
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	2,700	0
Facilities Acquisition and Construction Services	12-000-400-XXX	3,516	552,516	752,516
Interest Deposit to Capital Reserve	10-604	0	3,000	3,000
Total Capital Outlay		3,516	558,216	755,516
General Fund Grand Total		8,142,044	10,136,490	10,574,122
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	11,000	0
Student Activity Fund	20-475-XXX-XXX	8,417	6,000	6,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	263,996	162,827	306,351
Support Services	20-218-200-XXX	200,000	120,341	239,847
Total Preschool Education Aid	20-218-XXX-XXX	463,996	283,168	546,198
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,023	19,578	14,683
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	91,145	88,321	66,241
Nonpublic Handicapped Services	20-XXX-XXX-XXX	30,027	53,322	39,992
Nonpublic Nursing Services	20-XXX-XXX-XXX	43,256	51,251	38,438
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,503	13,971	10,478
Nonpublic Security Aid	20-XXX-XXX-XXX	68,265	72,160	54,120

Total Other State Projects		260,219	298,603	223,952
Total State Projects	20-XXX-XXX-XXX	724,215	581,771	770,150
Federal Projects:				
Title I	20-XXX-XXX-XXX	96,235	98,667	74,000
Title II	20-XXX-XXX-XXX	6,673	10,282	7,712
Title IV	20-XXX-XXX-XXX	8,940	10,000	7,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	159,227	175,978	131,984
Other	20-XXX-XXX-XXX	0	150,000	112,500
ARP-ESSER Grant Program	20-487-xxx-xxx	26,942	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	17,227	0	0
Total Federal Projects	20-XXX-XXX-XXX	315,244	444,927	333,696
Total Special Revenue Funds		1,047,876	1,043,698	1,109,846

Repayment of Debt:
(Continued)

Cape May - North Wildwood City
 Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Regular Debt Service	40-701-510-XXX	374,200	371,463	373,175
Total Debt Service Funds		374,200	371,463	373,175
Total Expenditures/Appropriations		9,564,120	11,551,651	12,057,143
Total Expenditures Net of Transfers		9,564,120	11,551,651	12,057,143

Cape May - North Wildwood City
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	371,345	329,924	290,676	250,000
(Repayment of Debt)	2,302	2,951	1,476	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,862,407	4,445,869	3,899,869	3,153,869
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	429,131	442,193	283,193	134,193
--Legal Reserve	1,565,419	1,731,611	890,454	0
--Unemployment Fund	52,661	38,190	38,190	38,190
--Tuition Reserve	252,367	253,052	126,541	0
--Current Expense Emergency Reserve	352,471	247,571	247,671	97,771
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
(Special Revenue Fund)				
--Student Activity Fund	9,083	11,856	11,856	11,856
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Cape May - North Wildwood City
 Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual	2024-25 Actual	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$41,442	\$44,985	\$55,374	\$54,129	\$54,685
Total Classroom Instruction	\$23,346	\$25,090	\$29,563	\$29,042	\$30,186
Classroom-Salaries and Benefits	\$21,531	\$23,067	\$26,645	\$25,997	\$27,403
Classroom-General Supplies and Textbooks	\$1,048	\$1,271	\$2,004	\$2,101	\$1,869
Classroom-Purchased Services	\$767	\$752	\$914	\$944	\$913
Total Support Services	\$8,231	\$9,817	\$13,150	\$12,555	\$12,871
Support Services-Salaries and Benefits	\$7,588	\$9,030	\$11,441	\$10,860	\$11,306
Total Administrative Costs	\$2,630	\$2,341	\$2,481	\$2,522	\$2,383
Administration Salaries and Benefits	\$2,304	\$1,951	\$2,165	\$2,067	\$1,968
Total Operations and Maintenance of Plant	\$6,397	\$6,858	\$9,173	\$8,975	\$8,190

Operations and Maintenance-Salaries and Benefits	\$3,378	\$3,162	\$4,827	\$4,613	\$4,263
Board Contribution to Food Services	\$185	\$190	\$196	\$194	\$186
Total Extracurricular Costs	\$652	\$688	\$812	\$841	\$869
Total Equipment Costs	\$0	\$0	\$18	\$17	\$0
Legal Costs	\$46	\$78	\$40	\$71	\$63
Employee Benefits as a percentage of salaries*	42.08%	38.47%	43.98%	45.36%	53.88%

*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 website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Cape May - North Wildwood City Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Upgrade Athletic Fields	1-2627	\$13,000	N	N	
Cafeteria Kitchen Upgrade	2-2627	\$12,000	N	N	
Home Economics Room	3-2627	\$37,000	N	N	
Paint Building Exterior (phase 1)	4-2627	\$41,000	N	N	
Security Upgrades - Servers	5-2627	\$97,000	N	N	
Security Upgrades	6-2627	\$549,000	N	N	

The complete budget will be on file and open to examination at the Margaret Mace School 1201 Atlantic Avenue, North Wildwood, NJ, Cape May County New Jersey between the hours of 9:00 AM and 3:00 PM Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

Robert Delengowski
Interim School Business Administrator/ Board Secretary

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Statement of Priorities

The major focus of the District's Capital Projects are Security Upgrades for the Entire District. New Digital Cameras, Digital PA System and Bell System, and a new Visitor Management System. Additionally, new locks will be installed and any other systems as recommended by our Security Consultant. With the new Upgrades will be the need for new District Servers. Other Projects are as listed.

Capital Projects

Update Athletic Fields

Engineering Fees	12-000-400-334	\$	5,000
Construction Services	12-000-400-450	\$	4,000
Supplies & Materials	12-000-400-600	\$	4,000
		\$	13,000

Cafeteria Kitchen Upgrade

Architect/Engineering Fees	12-000-400-334	\$	3,000
Supplies & Materials	12-000-400-600	\$	6,000
Construction Services	12-000-400-450	\$	3,000
		\$	12,000

Home Economics Room

Architect/Engineering Fees	12-000-400-334	\$	15,000
Construction Services	12-000-400-450	\$	15,000
Supplies & Materials	12-000-400-600	\$	7,000
		\$	37,000

Repaint Building - Phase 1

Architect/Engineering Fees	12-000-400-334	\$	11,000
Supplies & Materials	12-000-400-600	\$	8,000
Construction Services	12-000-400-450	\$	22,000
		\$	41,000

Upgraded Security

Architect/Engineering Fees	12-000-400-334	\$	40,000
Supplies & Materials	12-000-400-600	\$	409,000
Construction Services	12-000-400-450	\$	75,000
Purchased & Tech Services	12-000-400-390	\$	25,000
		\$	549,000

Additional Security (Severs)

Architecture/Engineering	12-000-400-434	\$17,000
Supplies & Materials	12-000-400-600	\$70,000
Construction Services	12-000-400-450	\$10,000
		\$97,000