

Cape May - North Wildwood City					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.					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	
Advertiser Enrollments					Total General Current Expense		8,138,528	9,578,274	9,818,606	
Enrollment Categories					Capital Expenditures:					
	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated		Equipment	12-XXX-XXX-730	0	2,700	0	
Pupils On Roll Regular Full-Time	125	129	131		Facilities Acquisition and Construction Services	12-000-400-XXX	3,516	552,516	752,516	
Pupils On Roll Regular Shared-Time	0	0	8		Interest Deposit to Capital Reserve	10-604	0	3,000	3,000	
Pupils On Roll - Special Full-Time	34	26	26		Total Capital Outlay		3,516	558,216	755,516	
Subtotal - Pupils On Roll	159	155	165		General Fund Grand Total		8,142,044	10,136,490	10,574,122	
Pupils Sent to Other Districts - Reg Prog	21	24	28							
Pupils Sent to Other Distis - Spec Ed Prog	10	15	24							
Pupils Received	23	24	24							
Cape May - North Wildwood City					Cape May - North Wildwood City					
Advertiser Revenues					Special Grants and Entitlements:					
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed	Local Projects	20-XXX-XXX-XXX	0	11,000	0	
Operating Budget:					Student Activity Fund	20-475-XXX-XXX	8,417	6,000	6,000	
Revenues from Local Sources:					Preschool Education Aid:					
Local Tax Levy-Base Budget	10-1210	7,471,015	7,472,822	7,472,822	Preschool Education Aid Instruction	20-218-100-XXX	263,996	162,827	306,351	
Total Tax Levy	10-121x	7,471,015	7,472,822	7,472,822	Support Services	20-218-200-XXX	200,000	120,341	239,847	
Total Tuition	10-1300	591,480	567,466	597,466	Total Preschool Education Aid	20-218-XXX-XXX	463,996	283,168	546,198	
Unrestricted Miscellaneous Revenues	10-1XXX	171,563	26,000	99,407	Other State Projects:					
Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,541	100	100	Nonpublic Textbooks	20-XXX-XXX-XXX	17,023	19,578	14,683	
Interest Earned on Maintenance Reserve	10-1XXX	12,063	1,000	1,000	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	91,145	88,321	66,241	
Interest Earned on Capital Reserve Funds	10-1XXX	80,462	3,000	3,000	Nonpublic Handicapped Services	20-XXX-XXX-XXX	30,027	53,322	39,992	
Total Revenues from Local Sources		8,328,124	8,070,388	8,173,795	Nonpublic Nursing Services	20-XXX-XXX-XXX	43,256	51,251	38,438	
Revenues from State Sources:					Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,503	13,971	10,478	
Categorical Transportation Aid	10-3121	49,582	34,790	43,590	Nonpublic Security Aid	20-XXX-XXX-XXX	68,265	72,160	54,120	
Extraordinary Aid	10-3131	24,212	0	0	Total Other State Projects		260,219	298,603	223,952	
Categorical Special Education Aid	10-3132	143,941	202,502	206,604	Total State Projects	20-XXX-XXX-XXX	724,215	581,771	770,150	
Categorical Security Aid	10-3177	67,830	39,742	43,462	Federal Projects:					
Other State Aids	10-3XXX	16,464	0	0	Title I	20-XXX-XXX-XXX	96,235	98,667	74,000	
Total Revenues from State Sources		302,029	277,034	293,656	Title II	20-XXX-XXX-XXX	6,673	10,282	7,712	
Budgeted Fund Balance-Operating Budget					Title IV	20-XXX-XXX-XXX	8,940	10,000	7,500	
Withdrawal from Capital Reserve for Local Share	10-303	0	880,405	931,130	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	159,227	175,978	131,984	
Withdrawal from Capital Reserve for Local Share	10-307	0	549,000	749,000	Other	20-XXX-XXX-XXX	0	150,000	112,500	
Withdrawal from Maintenance Reserve	10-310	0	160,000	150,000	ARP-ESSER Grant Program	20-487-xxx-xxx	26,942	0	0	
Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	126,511	126,541	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	17,227	0	0	
Withdrawal from Current Expense Emergency Reserve	10-312	0	0	150,000	Total Federal Projects	20-XXX-XXX-XXX	315,244	444,927	333,696	
Adjustment for Prior Year Encumbrances		0	73,152	0	Total Special Revenue Funds		1,047,876	1,043,698	1,109,846	
Actual Revenues (Over)/Under Expenditures		-488,109	0	0	Repayment of Debt:					
Total Operating Budget		8,142,044	10,136,490	10,574,122	(Continued)					
Grants and Entitlements:					Cape May - North Wildwood City					
Student Activity Fund Revenue	20-1760	11,190	6,000	6,000	Advertiser Appropriations					
Other Revenue from Local Sources	20-1XXX	0	11,000	0	Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed	
Total Revenues from Local Sources	20-1XXX	11,190	17,000	6,000	Total Regular Debt Service	40-701-510-XXX	374,200	371,463	373,175	
Revenues from State Sources:					Total Debt Service Funds		374,200	371,463	373,175	
Preschool Education Aid-Prior Year Carryover	20-3218	0	72,978	72,978	Total Expenditures/Appropriations		9,564,120	11,551,651	12,057,143	
Preschool Education Aid	20-3218	463,996	210,190	473,220	Total Expenditures Net of Transfers		9,564,120	11,551,651	12,057,143	
Other Restricted Entitlements	20-32XX	260,219	298,603	223,952	Cape May - North Wildwood City					
Total Revenues from State Sources		724,215	581,771	770,150	Advertiser Recapitalization of Balances					
Revenues from Federal Sources:					Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027	
Title I	20-4411-4416	96,235	98,667	74,000	Unrestricted:					
Title II	20-4451-4455	6,673	10,282	7,712	(General Operating Budget)	371,345	329,924	290,676	250,000	
Title IV	20-4471-4474	8,940	10,000	7,500	(Repayment of Debt)	2,302	2,951	1,476	0	
IDEA Part B (Handicapped)	20-4420-4429	159,227	175,978	131,984	Restricted for Specific Purposes:					
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	17,227	0	0	(General Operating Budget)					
ARP-ESSER	20-4540	26,942	0	0	-Capital Reserve	3,862,407	4,445,869	3,899,869	3,153,869	
Other	20-4XXX	0	150,000	112,500	-Adult Education Programs	0	0	0	0	
Total Revenues from Federal Sources		315,244	444,927	333,696	-Maintenance Reserve	429,131	442,193	283,193	134,193	
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,773	0	0	-Legal Reserve	1,565,419	1,731,611	890,454	0	
Total Grants and Entitlements		1,047,876	1,043,698	1,109,846	-Unemployment Fund	52,661	38,190	38,190	38,190	
Repayment of Debt:					-Tuition Reserve	252,367	253,052	126,541	0	
Transfers from Other Funds	40-5200	1,476	0	0	-Current Expense Emergency Reserve	352,471	247,571	247,671	97,771	
Revenues from Local Sources:					-Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0	
Local Tax Levy	40-1210	246,145	243,691	244,819	-Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0	
Total Revenues from Local Sources		246,145	243,691	244,819	(Special Revenue Fund)					
Revenues from State Sources:					-Student Activity Fund	9,083	11,856	11,856	11,856	
Debt Service Aid Type II	40-3160	127,228	126,297	126,880	-Scholarship Fund	0	0	0	0	
Budgeted Fund Balance	40-303	0	1,475	1,476	(Repayment of Debt)					
Total Local Repayment of Debt		374,849	371,463	373,175	-Restricted for Repayment of Debt	0	0	0	0	
Actual Revenues (Over)/Under Expenditures		-649	0	0	Cape May - North Wildwood City					
Total Repayment of Debt		374,200	371,463	373,175	Advertiser Per Pupil Cost Calculations					
Total Revenues/Sources		9,564,120	11,551,651	12,057,143	Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Revenues/Sources Net of Transfers		9,564,120	11,551,651	12,057,143	Total Budgetary Comparative Per Pupil Cost	\$41,442	\$44,985	\$55,374	\$54,129	\$54,685
Cape May - North Wildwood City					Total Classroom Instruction	\$23,346	\$25,090	\$29,563	\$29,042	\$30,186
Advertiser Appropriations					Classroom-Salaries and Benefits	\$21,531	\$23,067	\$26,645	\$25,997	\$27,403
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed	Classroom-General Supplies and Textbooks	\$1,048	\$1,271	\$2,004	\$2,101	\$1,869
General Current Expense:					Classroom-Purchased Services	\$767	\$752	\$914	\$944	\$913
Instruction:					Total Support Services	\$8,231	\$9,817	\$13,150	\$12,555	\$12,871
Regular Programs-Instruction	11-1XX-100-XXX	1,870,333	2,256,546	2,248,675	Support Services-Salaries and Benefits	\$7,588	\$9,030	\$11,441	\$10,860	\$11,306
Special Education-Instruction	11-2XX-100-XXX	507,713	485,301	435,372	Total Administrative Costs	\$2,630	\$2,341	\$2,481	\$2,522	\$2,383
Basic Skills/Remedial-Instruction	11-230-100-XXX	298,032	324,437	309,322	Administration Salaries and Benefits	\$2,304	\$1,951	\$2,165	\$2,067	\$1,968
Bilingual Education-Instruction	11-240-100-XXX	13,531	14,995	15,501	Total Operations and Maintenance of Plant	\$6,397	\$6,858	\$9,173	\$8,975	\$8,190
School-Sponsored Curricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,077	21,025	21,416	Operations and Maintenance-Salaries and Benefits	\$3,378	\$3,162	\$4,827	\$4,613	\$4,263
School-Sponsored Athletics-Instruction	11-402-100-XXX	67,660	79,338	81,481	Board Contribution to Food Services	\$185	\$190	\$196	\$194	\$186
Support Services:					Total Extracurricular Costs	\$652	\$688	\$812	\$841	\$869
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,228,890	1,216,886	1,304,287	Total Equipment Costs	\$0	\$0	\$18	\$17	\$0
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	127,895	154,469	159,637	Legal Costs	\$46	\$78	\$40	\$71	\$63
Undistributed Expenditures-Health Services	11-000-213-XXX	68,947	88,949	73,434	Employee Benefits as a percentage of salaries**	42.08%	38.47%	43.98%	45.36%	53.88%
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	105,053	158,709	152,644	*Does not include pension and social security paid by the State on-behalf of the district.					
Undistributed Expenditures-Other Support Services	11-000-217-XXX	24,509	51,313	32,212	** Federal and State funds in the blended resource school-based budgets.					
Students-Extraordinary Services					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.					
Undistributed Expenditures-Guidance	11-000-218-XXX	215,186	220,773	232,518	Cape May - North Wildwood City					
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	218,996	341,127	351,720	Capital Projects					
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	168,213	174,838	179,966	Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	134,386	152,818	157,522	Upgrade Athletic Fields	1-2627	\$13,000	N	N	
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,741	7,998	8,263	Cafeteria Kitchen Upgrade	2-2627	\$12,000	N	N	
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	131,789	126,372	132,189	Home Economics Room	3-2627	\$37,000	N	N	
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	27,945	27,852	27,915	Paint Building Exterior (phase 1)	4-2627	\$41,000	N	N	
Undistributed Expenditures-Central Services	11-000-251-XXX	124,747	136,682	112,656	Security Upgrades - Servers	5-2627	\$97,000	N	N	
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	945,373	1,168,009	1,078,266	Security Upgrades	6-2627	\$549,000	N	N	
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	261,566	253,443	255,060	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.					
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,541,946	2,085,294	2,417,450	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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