

Cape May - North Wildwood City

Notice is hereby given to the legal voters of the North Wildwood 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, New Jersey 08260, on Monday, April 28, 2025 at 6:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2025-26 school year.

Advertised Enrollments

Enrollment Categories	October 13, 2023	October 15, 2024	October 15, 2025
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	128	125	119
Pupils On Roll - Special Full-Time	35	34	34
Subtotal - Pupils On Roll	163	159	153
Pupils Sent to Other Districts - Reg Prog	23	21	25
Pupils Sent to Other Dists - Spec Ed Prog	14	10	11
Pupils Received	27	23	23

Cape May - North Wildwood City
Advertised Revenues

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	7,414,187	7,471,015	7,472,822
Total Tax Levy	10-121x	7,414,187	7,471,015	7,472,822
Total Tuition	10-1300	593,450	567,466	567,466
Unrestricted Miscellaneous Revenues	10-1XXX	168,359	26,000	26,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	100
Interest Earned on Maintenance Reserve	10-1XXX	11,825	1,000	1,000
Interest Earned on Capital Reserve Funds	10-1XXX	78,872	3,000	3,000
Total Revenues from Local Sources		8,266,693	8,068,581	8,070,388
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	49,582	49,582	34,790
Extraordinary Aid	10-3131	38,793	0	0
Categorical Special Education Aid	10-3132	156,877	143,941	202,502
Categorical Security Aid	10-3177	67,830	67,830	39,742
Adjustment Aid	10-3178	22,613	0	0
Other State Aids	10-3XXX	455	15,997	0
Total Revenues from State Sources		336,150	277,350	277,034
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	806,359	880,405
Withdrawal from Maintenance Reserve	10-307	0	0	150,000
Withdrawal from Tuition Reserve for Tuition Adjustments	10-310	0	0	160,000
Withdrawal from Current Expense Emergency Reserve	10-311	0	125,856	126,511
Adjustment for Prior Year Encumbrances	10-312	0	105,000	0
Actual Revenues (Over)/Under Expenditures		0	187,652	0
Total Operating Budget		-911,149	0	0
		7,691,694	9,570,798	9,664,338
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	4,746	6,000	6,000
Total Revenues from Local Sources	20-1XXX	4,746	6,000	6,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	63,519	72,978
Preschool Education Aid	20-3218	414,547	411,712	210,190
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	4,153	0	0
Other Restricted Entitlements	20-32XX	234,382	194,719	146,039
Total Revenues from State Sources		653,082	669,950	429,207
Revenues from Federal Sources:				
Title I	20-4411-4416	130,901	92,207	69,155
Title II	20-4451-4455	11,092	22,784	17,088
Title IV	20-4471-4474	10,197	7,611	5,708
IDEA Part B (Handicapped)	20-4420-4429	251,601	158,952	119,214
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	44,060	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	1,018	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	10,743	0	0
ARP-ESSER	20-4540	403,120	0	0
Total Revenues from Federal Sources		862,732	281,554	211,165
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	29,408	0
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		5,753	0	0
Total Grants and Entitlements		1,526,313	986,912	646,372
Repayment of Debt:				
Transfers from Other Funds	40-5200	1,475	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	244,922	246,145	243,691
Total Revenues from Local Sources		244,922	246,145	243,691
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	126,276	127,228	126,297
Budgeted Fund Balance	40-303	0	827	1,475
Total Local Repayment of Debt		372,673	374,200	371,463
Actual Revenues (Over)/Under Expenditures		-1,273	0	0
Total Repayment of Debt		371,400	374,200	371,463
Total Revenues/Sources		9,589,407	10,931,910	10,682,173

(Continued)

Cape May - North Wildwood City
Advertised Revenues

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	29,408	0
Total Revenues/Sources Net of Transfers		9,589,407	10,902,502	10,682,173

Cape May - North Wildwood City
Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	1,768,743	2,166,097	2,239,528
Special Education-Instruction	11-2XX-100-XXX	406,297	516,077	538,123
Basic Skills/Remedial-Instruction	11-230-100-XXX	308,313	319,810	329,437
Bilingual Education-Instruction	11-240-100-XXX	12,316	14,487	14,995
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,315	20,686	20,750
School-Sponsored Athletics-Instruction	11-402-100-XXX	65,105	75,459	74,338
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,144,782	1,256,785	1,070,578
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	131,231	152,577	167,469
Undistributed Expenditures-Health Services	11-000-213-XXX	74,982	85,540	88,949
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	114,656	155,403	148,400
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	44,553	107,247	62,084
Undistributed Expenditures-Guidance	11-000-218-XXX	92,940	268,735	230,173
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	195,331	347,042	360,127
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	149,270	168,556	174,838
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	129,828	148,248	160,318
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,529	7,778	7,998
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	141,825	134,887	126,907
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	50,948	33,924	28,886
Undistributed Expenditures-Central Services	11-000-251-XXX	123,164	133,209	122,573
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	875,119	1,327,145	1,177,814
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	237,286	247,201	244,443
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,568,645	1,846,289	2,085,294
Undistributed Expenditures-Food Services	11-000-310-930	30,000	30,000	30,000
Total Undistributed Expenditures		5,111,089	6,450,566	6,286,851
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		7,688,178	9,564,282	9,505,122
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	2,700
Facilities Acquisition and Construction Services	12-000-400-XXX	3,516	3,516	153,516
Interest Deposit to Capital Reserve	10-604	0	3,000	3,000
Total Capital Outlay		3,516	6,516	159,216
General Fund Grand Total		7,691,694	9,570,798	9,664,338
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	10,499	6,000	6,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	256,308	291,898	155,720
Support Services	20-218-200-XXX	158,239	212,741	127,448
Total Preschool Education Aid	20-218-XXX-XXX	414,547	504,639	283,168
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	18,344	15,546	11,659
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	88,039	74,261	55,696
Nonpublic Handicapped Services	20-XXX-XXX-XXX	12,419	20,355	15,266
Nonpublic Nursing Services	20-XXX-XXX-XXX	38,160	26,380	19,785
Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,230	9,892	7,419
Nonpublic Security Aid	20-XXX-XXX-XXX	65,190	48,285	36,214
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	4,153	0	0
Total Other State Projects		238,535	194,719	146,039
Total State Projects	20-XXX-XXX-XXX	653,082	699,358	429,207
Federal Projects:				
Title I	20-XXX-XXX-XXX	130,901	92,207	69,155
Title II	20-XXX-XXX-XXX	11,092	22,784	17,088
Title IV	20-XXX-XXX-XXX	10,197	7,611	5,708
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	251,601	158,952	119,214
ARP-ESSER Grant Program	20-487-xxx-xxx	403,120	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	44,060	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	1,018	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	10,743	0	0
Total Federal Projects	20-XXX-XXX-XXX	862,732	281,554	211,165
Total Special Revenue Funds		1,526,313	986,912	646,372

(Continued)

Cape May - North Wildwood City
Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	371,400	374,200	371,463
Total Debt Service Funds		371,400	374,200	371,463
Total Expenditures/Appropriations		9,589,407	10,931,910	10,682,173
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	29,408	0
Total Expenditures Net of Transfers		9,589,407	10,902,502	10,682,173

Cape May - North Wildwood City
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2023	Audited Balance 06-30-2024	Estimated Balance 06-30-2025	Estimated Balance 06-30-2026
Unrestricted:				
(General Operating Budget)	442,191	371,345	289,248	250,000
(Repayment of Debt)	1,029	2,302	1,475	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,283,535	3,862,407	3,865,407	3,718,407
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	417,306	429,131	430,131	271,131
--Legal Reserve	1,562,220	1,565,419	841,157	0
--Unemployment Fund	61,156	52,661	52,661	52,661
--Tuition Reserve	151,066	252,367	126,511	0
--Current Expense Emergency Reserve	202,471	352,471	247,571	247,671
--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	14,836	9,083	9,083	9,083
--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

	2022-23	2023-24	2024-25	2024-25	2025-26
	Actual	Actual	Original	Revised	Proposed
Per Pupil Cost Calculations	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$38,857	\$41,442	\$47,001	\$53,676	\$55,374
Total Classroom Instruction	\$23,068	\$23,346	\$25,159	\$27,854	\$29,563
Classroom-Salaries and Benefits	\$21,284	\$21,531	\$22,580	\$24,943	\$26,645
Classroom-General Supplies and Textbooks	\$1,135	\$1,048	\$1,893	\$2,033	\$2,004
Classroom-Purchased Services	\$649	\$767	\$685	\$878	\$914
Total Support Services	\$7,469	\$8,231	\$11,491	\$12,768	\$13,150
Support Services-Salaries and Benefits	\$6,916	\$7,588	\$9,874	\$10,889	\$11,441
Total Administrative Costs	\$2,460	\$2,630	\$2,046	\$2,516	\$2,481
Administration Salaries and Benefits	\$2,162	\$2,304	\$1,772	\$2,127	\$2,165
Total Operations and Maintenance of Plant	\$5,095	\$6,397	\$7,451	\$9,574	\$9,173
Operations and Maintenance-Salaries and Benefits	\$2,862	\$3,378	\$3,785	\$4,234	\$4,827
Board Contribution to Food Services	\$176	\$185	\$170	\$189	\$196
Total Extracurricular Costs	\$589	\$652	\$684	\$775	\$812
Total Equipment Costs	\$56	\$0	\$0	\$0	\$18
Legal Costs	\$44	\$46	\$34	\$48	\$40
Employee Benefits as a percentage of salaries*	33.24%	42.08%	37.99%	40.83%	43.98%

*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2024-25 revised appropriations and the 2025-26 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
Gym Wellness Room Renovations	1	\$150,000	N	N	

The complete budget will be on file and open to examination at the Margaret Mace School building, 1201 Atlantic Avenue, North Wildwood, New Jersey 08260, Cape May County New Jersey between the hours of 8:00 a.m. and 3:00 p.m. 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.