

Cape May - Wildwood Crest Boro

Notice is hereby given to the legal voters of the Wildwood Crest School District, in the County of Cape May, of the State of New Jersey, that a Public Hearing will be held in the media room of the Crest Memorial School, 9100 Pacific Avenue, Wildwood Crest, NJ 08260, on Tuesday, April 28th at 5:30pm, 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 Actual	15, 2025 Actual	15, 2026 Estimated
Pupils On Roll Regular Full-Time	164	158	157
Pupils On Roll - Special Full-Time	30	31	31
Subtotal - Pupils On Roll	194	189	188
Pupils Sent to Other Districts - Reg Prog	25	19	19
Pupils Sent to Other Dists - Spec Ed Prog	14	16	16
Pupils Received	1	3	2

Generated On 17APR26 at 08:58

Cape May - Wildwood Crest Boro
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	8,876,485	9,054,014	9,235,094
Total Tax Levy	10-121x	8,876,485	9,054,014	9,235,094
Unrestricted Miscellaneous Revenues	10-1XXX	255,915	135,000	150,000
Interest Earned on Maintenance Reserve	10-1XXX	100	100	100
Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	622	0	0
Total Revenues from Local Sources		9,133,222	9,189,214	9,385,294
Revenues from State Sources:				
School Choice Aid	10-3116	261,440	297,616	326,432
Categorical Transportation Aid	10-3121	52,476	44,847	47,148
Extraordinary Aid	10-3131	68,362	0	0
Categorical Special Education Aid	10-3132	177,729	267,609	289,336
Categorical Security Aid	10-3177	49,788	51,328	49,127
Adjustment Aid	10-3178	63,199	0	0
Total Revenues from State Sources		672,994	661,400	712,043
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-307	565,000	563,017	1,364,862
Actual Revenues (Over)/Under Expenditures		-79,085	0	0
Total Operating Budget		10,292,131	11,375,856	12,414,882
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	9,903	0	1,094
Total Revenues from Local Sources	20-1XXX	9,903	0	1,094
Revenues from State Sources:				
Preschool Education Aid	20-3218	426,416	426,412	441,672
Total Revenues from State Sources		426,416	426,412	441,672
Revenues from Federal Sources:				
Title I	20-4411-4416	97,973	94,890	71,168
Title II	20-4451-4455	10,114	11,035	8,276
Title IV	20-4471-4474	10,000	10,000	7,500
IDEA Part B (Handicapped)	20-4420-4429	85,307	80,325	60,244
ARP-ESSER	20-4540	165,198	0	0
Total Revenues from Federal Sources		368,592	196,250	147,188
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	14,704	30,458	31,548
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		7,551	0	-1,094
Total Grants and Entitlements		827,166	653,120	620,408
Total Revenues/Sources		11,119,297	12,028,976	13,035,290
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	14,704	30,458	31,548
Total Revenues/Sources Net of Transfers		11,104,593	11,998,518	13,003,742

Generated On 17APR26 at 08:58

Cape May - Wildwood Crest Boro
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	2,613,354	2,940,844	2,769,094
Special Education-Instruction	11-2XX-100-XXX	532,144	470,512	490,715
Basic Skills/Remedial-Instruction	11-230-100-XXX	187,043	136,299	169,910
Bilingual Education-Instruction	11-240-100-XXX	33,910	48,691	52,610
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	197,555	128,000	127,900
School-Sponsored Athletics-Instruction	11-402-100-XXX	37,326	69,000	61,750
Community Services Programs/Operations	11-800-330-XXX	0	1,800	1,800
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,201,865	1,643,771	1,776,914
Undistributed Expenditures-Health Services	11-000-213-XXX	77,357	95,980	105,099
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	95,996	71,357	71,357
Undistributed Expenditures-Guidance	11-000-218-XXX	42,955	38,713	57,947
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	416,532	508,298	478,588
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	315,784	324,332	250,024
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	150,644	267,074	287,964
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	145,363	119,005	112,586
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	0	60,483	62,586
Undistributed Expenditures-Central Services	11-000-251-XXX	84,744	73,240	69,650
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	6,000	6,000
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	871,070	1,167,447	1,215,353
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	291,305	325,000	306,000
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,614,341	2,230,535	2,436,715
Undistributed Expenditures-Food Services	11-000-310-930	67,600	20,000	20,000
Total Undistributed Expenditures		5,375,556	6,951,235	7,256,783
Interest Earned on Maintenance Reserve	10-606	0	100	100
Total General Current Expense		8,976,888	10,746,481	10,930,662
Capital Expenditures:				
Equipment	12-XXX-XXX-730	37,508	55,000	45,000
Facilities Acquisition and Construction Services	12-000-400-XXX	411,065	574,275	1,439,120
Increase In Capital Reserve	10-604	866,570	0	0
Interest Deposit to Capital Reserve	10-604	100	100	100
Total Capital Outlay		1,315,243	629,375	1,484,220
General Fund Grand Total		10,292,131	11,375,856	12,414,882
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	17,454	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	255,372	280,903	269,686
Support Services	20-218-200-XXX	185,748	175,967	203,534
Total Preschool Education Aid	20-218-XXX-XXX	441,120	456,870	473,220
Total State Projects	20-XXX-XXX-XXX	441,120	456,870	473,220
Federal Projects:				
Title I	20-XXX-XXX-XXX	97,973	94,890	71,168
Title II	20-XXX-XXX-XXX	10,114	11,035	8,276
Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	85,307	80,325	60,244
ARP-ESSER Grant Program	20-487-xxx-xxx	165,198	0	0
Total Federal Projects	20-XXX-XXX-XXX	368,592	196,250	147,188
Total Special Revenue Funds		827,166	653,120	620,408
Total Expenditures/Appropriations		11,119,297	12,028,976	13,035,290
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	14,704	30,458	31,548
Total Expenditures Net of Transfers		11,104,593	11,998,518	13,003,742

Cape May - Wildwood Crest Boro
 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)	405,797	396,961	318,362	250,000
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	2,933,330	3,235,000	2,672,083	1,307,321
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	388,960	388,960	389,060	389,160
--Legal Reserve	1,680,648	1,767,947	884,321	0
--Unemployment Fund	8,004	8,626	8,626	28,751
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--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	9,050	1,499	1,499	2,593
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Generated On 17APR26 at 08:58

Cape May - Wildwood Crest Boro
Advertised Per Pupil Cost Calculations

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 Budgetary Comparative Per Pupil Cost	\$35,521	\$40,590	\$46,959	\$48,699	\$49,411
Total Classroom Instruction	\$21,470	\$24,027	\$27,211	\$28,218	\$28,438
Classroom-Salaries and Benefits	\$18,960	\$21,656	\$23,804	\$24,686	\$25,403
Classroom-General Supplies and Textbooks	\$2,011	\$1,844	\$2,281	\$2,366	\$2,131
Classroom-Purchased Services	\$499	\$527	\$1,125	\$1,166	\$904
Total Support Services	\$6,801	\$8,061	\$9,707	\$10,067	\$10,029
Support Services-Salaries and Benefits	\$5,331	\$6,447	\$7,240	\$7,508	\$7,670
Total Administrative Costs	\$1,508	\$1,511	\$1,768	\$1,834	\$1,833
Administration Salaries and Benefits	\$1,185	\$1,298	\$1,406	\$1,458	\$1,466
Total Operations and Maintenance of Plant	\$4,446	\$5,041	\$6,811	\$7,063	\$7,608
Operations and Maintenance-Salaries and Benefits	\$1,965	\$2,240	\$2,683	\$2,783	\$3,358
Board Contribution to Food Services	\$153	\$347	\$102	\$106	\$106
Total Extracurricular Costs	\$1,143	\$1,603	\$1,351	\$1,401	\$1,387
Total Equipment Costs	\$65	\$192	\$281	\$291	\$239
Legal Costs	\$103	\$6	\$59	\$61	\$64
Employee Benefits as a percentage of salaries*	35.76%	34.19%	46.76%	46.76%	51.62%

*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.

Generated On 17APR26 at 08:58

Cape May - Wildwood Crest Boro
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Media Library Update	0515-C-007	\$864,845	N	N	
REPLACE HVAC IN 50 ROOMS	0515-C005	\$563,017	N	N	

The complete budget will be on file and open to examination at the Crest Memorial School building, 9100 Pacific Avenue, Wildwood Crest, NJ, Cape May County New Jersey between the hours of 9 am and 4 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.

Generated On 17APR26 at 08:58