

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	73.0	64.0	67.0
On Roll Special Ed Full-Time	8.0	11.0	9.0
On Roll Subtotal	81.0	75.0	76.0
Sent to Contracted Preschool	0.0	0.0	16.0
Sent to Other Districts Regular	0.0	7.0	0.0
Sent to Other Districts Special Ed	3.0	3.0	3.0
Received	1.0		0.0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,367,744	1,367,744	1,391,680
	Total Tax Levy	10-121x	1,367,744	1,367,744	1,391,680
	Unrestricted Miscellaneous Revenues	10-1XXX	27,327	10,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	12	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	221	25	25
	Other Restricted Miscellaneous Revenues	10-1XXX	2	0	0
	Total Revenues from Local Sources		1,395,306	1,377,789	1,401,725
General Fund Revenues from State Sources	School Choice Aid	10-3116	561,054	602,238	698,490
	Categorical Transportation Aid	10-3121	7,919	12,628	10,861
	Categorical Special Education Aid	10-3132	73,347	89,350	92,954
	Categorical Security Aid	10-3177	11,934	11,934	16,932
	Other State Aids	10-3XXX	455	0	0
	Total Revenues from State Sources		654,709	716,150	819,237
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	379,632	259,970
	Withdrawal from Unemployment Fund Balance	10-320	0	25	0
	Adjustment for Prior Year Encumbrances		0	582	0
	Actual Revenues (Over)/Under Expenditures		1,603	0	0
General Fund Revenues	Total Operating Budget		2,051,618	2,474,178	2,480,932
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3,541	0	0
	Total Revenues from Local Sources	20-1XXX	3,541	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	32
	Preschool Education Aid	20-3218	166,720	191,152	197,969
	Total Revenues from State Sources		166,720	191,152	198,001
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	2,214	0	0
	Title II	20-4451-4455	770	807	646
	Title IV	20-4471-4474	5,800	0	0
	IDEA Part B (Handicapped)	20-4420-4429	23,574	22,814	18,251
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	35,413	3,001	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	9,529	14,208	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	14,277	21,459	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
	ARP-ESSER	20-4540	19,235	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	3,001	0	0
	CRRSA Act-Mental Health Grant	20-4536	14,208	0	0
	Total Revenues from Federal Sources		173,021	62,289	18,897
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	30,458
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	29,408	0
Special Revenue Fund Revenues	Total Grants and Entitlements		340,191	288,172	247,356
All Fund Revenues	Total Revenues/Sources		2,391,809	2,762,350	2,728,288
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	30,458
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	29,408	0
	Total Revenues/Sources Net of Transfers		2,391,809	2,732,942	2,697,830

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	675,335	845,357	859,566
	Special Education-Instruction	11-2XX-100-XXX	64,047	68,772	72,636
	Basic Skills/Remedial-Instruction	11-230-100-XXX	62,311	64,607	67,446
	Bilingual Education-Instruction	11-240-100-XXX	36,740	55,715	58,187
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	555	6,500	13,000
	Summer School	11-422-XXX-XXX	0	20,400	9,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	136,454	149,514	134,882
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,674	10,242	8,856
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,014	68,547	71,561
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	14,881	16,024	15,255
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	79,619	81,208
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	29,184	48,000	57,440
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	200,521	121,743	88,307
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	51,843	75,121	55,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	32,737	32,500	20,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	67,960	106,350	115,696
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	15,988	7,585	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	52,526	67,785	67,292
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	223,344	270,146	258,626
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	75,327	90,123	105,855
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	222,273	233,726	256,605
	Undistributed Expenditures-Food Services	11-000-310-930	0	1,800	3,800
	Total Undistributed Expenditures		1,198,726	1,378,825	1,340,383
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		2,037,714	2,440,196	2,420,838

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	10,487	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	3,417	33,957	10,069
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	50,000
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		13,904	33,982	60,094
General Fund Expenses and Transfers	General Fund Grand Total		2,051,618	2,474,178	2,480,932
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	160,021	209,899	195,571
	Support Services	20-218-200-XXX	6,699	10,661	32,888
	Total Preschool Education Aid	20-218-XXX-XXX	166,720	220,560	228,459
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	166,720	220,560	228,459
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	2,214	0	0
	Title II	20-XXX-XXX-XXX	770	807	646
	Title IV	20-XXX-XXX-XXX	5,800	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	23,574	22,814	18,251
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	3,001	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	14,208	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	19,235	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	35,413	3,001	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	9,529	14,208	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	14,277	21,459	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	173,021	62,289	18,897
Special Revenue Fund Expenses	Total Special Revenue Funds		340,191	288,172	247,356
All Fund Expenses	Total Expenditures/Appropriations		2,391,809	2,762,350	2,728,288
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	30,458
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	29,408	0
	Total Expenditures Net of Transfers		2,391,809	2,732,942	2,697,830

Advertised Recapitulation of Balances

Fund Balance Category	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	361,204	540,895	506,455	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	223,155	223,376	223,401	223,426
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	13,062	13,074	13,094	13,114
	Legal Reserve	254,777	92,707	3,515	0
	Unemployment Fund	7,330	7,332	7,307	7,307
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	20,041	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
Restricted for Special Revenue Fund	Student Activity Fund	2,232	5,323	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,852	\$22,239	\$23,639	\$29,635	\$28,780
Total Classroom Instruction	\$10,266	\$12,023	\$13,080	\$16,401	\$15,988
Classroom-Salaries and Benefits	\$9,618	\$10,378	\$10,060	\$12,609	\$12,501
Classroom-General Supplies and Textbooks	\$229	\$699	\$1,340	\$1,679	\$1,699
Classroom-Purchased Services	\$419	\$946	\$1,680	\$2,114	\$1,787
Total Support Services	\$6,363	\$5,550	\$5,326	\$6,675	\$6,317
Support Services-Salaries and Benefits	\$4,784	\$3,666	\$2,441	\$3,059	\$3,577
Total Administrative Costs	\$1,745	\$1,712	\$1,984	\$2,487	\$2,478
Administration Salaries and Benefits	\$293	\$442	\$293	\$367	\$384
Total Operations and Maintenance of Plant	\$2,427	\$2,944	\$3,136	\$3,930	\$3,715
Operations and Maintenance-Salaries and Benefits	\$1,438	\$1,583	\$1,511	\$1,894	\$1,708
Board Contribution to Food Services	\$43	\$0	\$19	\$24	\$50
Total Extracurricular Costs	\$7	\$8	\$83	\$103	\$206
Total Equipment Costs	\$1,508	\$126	\$0	\$0	\$0
Legal Costs	\$73	\$140	\$106	\$133	\$112
Employee Benefits as a percentage of salaries*	15.41%	19.88%	20.96%	20.96%	22.32%

*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's Internet 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	SCHOOL BUSINESS ADMIN. / BRD. SEC.	0
Food Services	CAPE MAY CITY BOE	0
Insurance Coverages and Benefits	NJSIG - CAIP / SOUTHERN COASTAL HIF	0
Others	CAPE MAY CITY BOE- PRESCHOOL PROGRAM 3/4	0
Social Worker/Psychologist	CAPE MAY COUNTY SPECIAL SERVICES	0
Special Education Services	CAPE MAY COUNTY SPECIAL SERVICES	0
Staffing - Other	CAPE MAY CITY BOE - TEACHERS: ELL, SPEECH, MUSIC, STEM, ART, WORLD LANGUAGE (ASL)	0
Superintendent and Assistant Sup.	SUPERINTENDENT / PRINCIPAL (CSA)	0
Transportation Services, including Fuel	LOWER CAPE MAY REGIONAL / LOWER TWP. / CAPE MAY COUNTY TRANS.	0

Estimated Tax Rates

Municipality	Category	Amount
West Cape May	(A) General Fund School Levy	1,391,680
	(D) Total School Levy	1,391,680
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	534,936,500
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,118,879,941
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2602
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2602
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1244
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1244

Employee Contract List for District

Name	Category	Measure
MEDVECKY, THOMAS	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	SHARED SERVICE
	Base Annual Salary Amount	\$67,011
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	09
	Shared District	0710
	Job Title Other District	Supervisor
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	130
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
MEDVECKY, THOMAS	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
PALOMBO, ZACHARY	Job Title	Superintendent
	Job Title II	SHARED SERVICE
	Base Annual Salary Amount	\$77,756
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	09
	Shared District	0710
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	130
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
PALOMBO, ZACHARY	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
THOMAS, JOHN	Job Title	Business Administrator
	Job Title II	SHARED SERVICE
	Base Annual Salary Amount	\$45,000
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared County	09
	Shared District	0710

Employee Contract List for District

Name	Category	Measure
THOMAS, JOHN	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	52
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
THOMAS, JOHN	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported