

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	64.0	64.0	72.0
On Roll Special Ed Full-Time	11.0	9.0	5.0
On Roll Subtotal	75.0	73.0	77.0
Sent to Other Districts Regular	7.0	8.0	16.0
Sent to Other Districts Special Ed	3.0	2.0	2.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,367,744	1,391,680	1,419,514
	Total Tax Levy	10-121x	1,367,744	1,391,680	1,419,514
	Unrestricted Miscellaneous Revenues	10-1XXX	62,452	10,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	8	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	134	25	25
	Other Restricted Miscellaneous Revenues	10-1XXX	2	0	0
	Total Revenues from Local Sources		1,430,340	1,401,725	1,429,559
General Fund Revenues from State Sources	School Choice Aid	10-3116	602,238	698,490	746,538
	Categorical Transportation Aid	10-3121	12,628	10,861	8,444
	Categorical Special Education Aid	10-3132	89,350	92,954	84,479
	Categorical Security Aid	10-3177	11,934	16,932	24,203
	Total Revenues from State Sources		716,150	819,237	863,664
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	0	84,000	0
	Total Revenues from Federal Sources		0	84,000	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	259,970	293,140
	Actual Revenues (Over)/Under Expenditures		-169,070	0	0
General Fund Revenues	Total Operating Budget		1,977,420	2,564,932	2,586,363
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	32	7,962
	Preschool Education Aid	20-3218	183,222	228,427	189,288
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	1,831	0	0
	Total Revenues from State Sources		185,053	228,459	197,250
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	807	1,035	776
	Title III	20-4491-4494	0	2,261	1,696
	IDEA Part B (Handicapped)	20-4420-4429	22,814	23,182	22,844
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	14,047	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	19,223	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	12,606	0	0
	Total Revenues from Federal Sources		69,497	26,478	25,316

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	47,322
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	29,408	45,687	0
Special Revenue Fund Revenues	Total Grants and Entitlements		289,281	300,624	269,888
All Fund Revenues	Total Revenues/Sources		2,266,701	2,865,556	2,856,251
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	47,322
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	29,408	45,687	0
	Total Revenues/Sources Net of Transfers		2,237,293	2,819,869	2,808,929

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	688,581	860,166	937,542
	Special Education-Instruction	11-2XX-100-XXX	66,808	72,636	108,655
	Basic Skills/Remedial-Instruction	11-230-100-XXX	64,010	67,446	70,087
	Bilingual Education-Instruction	11-240-100-XXX	53,830	58,187	59,300
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,425	8,000	5,500
	Summer School	11-422-XXX-XXX	12,568	14,000	13,300
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	104,409	134,882	134,012
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,653	8,856	9,210
	Undistributed Expenditures-Health Services	11-000-213-XXX	68,536	71,561	76,977
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	15,512	15,255	15,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	79,619	81,208	82,749
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	46,988	57,440	53,911
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	62,471	93,907	96,175
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	32,238	55,000	68,919
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,610	14,400	15,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	96,156	115,696	119,561
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	7,585	0	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	71,710	67,292	63,411
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	187,037	258,626	242,780
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	74,151	105,855	101,210
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	214,454	256,605	277,200
	Undistributed Expenditures-Food Services	11-000-310-930	0	3,800	5,000
	Total Undistributed Expenditures		1,085,129	1,340,383	1,361,865
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		1,977,351	2,420,838	2,556,269

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	69	94,069	30,069
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	50,000	0
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		69	144,094	30,094
General Fund Expenses and Transfers	General Fund Grand Total		1,977,420	2,564,932	2,586,363
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	201,231	241,258	210,685
	Support Services	20-218-200-XXX	11,399	32,888	33,887
	Total Preschool Education Aid	20-218-XXX-XXX	212,630	274,146	244,572
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	1,831	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	214,461	274,146	244,572
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	807	1,035	776
	Title III	20-XXX-XXX-XXX	0	2,261	1,696
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	22,814	23,182	22,844
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	14,047	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	19,223	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	12,606	0	0
	Total Federal Projects	20-XXX-XXX-XXX	69,497	26,478	25,316
Special Revenue Fund Expenses	Total Special Revenue Funds		289,281	300,624	269,888
All Fund Expenses	Total Expenditures/Appropriations		2,266,701	2,865,556	2,856,251
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	47,322
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	29,408	45,687	0
	Total Expenditures Net of Transfers		2,237,293	2,819,869	2,808,929

Advertised Recapitulation of Balances

Fund Balance Category	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	540,895	506,455	250,000	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	223,376	223,510	223,535	223,560
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	13,074	13,082	13,102	13,122
	Legal Reserve	92,707	296,655	293,140	0
	Unemployment Fund	7,332	7,334	7,334	7,334
	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
Restricted for Special Revenue Fund	Student Activity Fund	5,323	0	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	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	\$22,239	\$24,022	\$28,780	\$30,380	\$30,099
Total Classroom Instruction	\$12,023	\$13,768	\$15,988	\$17,120	\$17,457
Classroom-Salaries and Benefits	\$10,378	\$11,737	\$12,501	\$13,117	\$13,992
Classroom-General Supplies and Textbooks	\$699	\$276	\$1,699	\$1,640	\$1,522
Classroom-Purchased Services	\$946	\$1,755	\$1,787	\$2,363	\$1,944
Total Support Services	\$5,550	\$5,059	\$6,317	\$6,600	\$6,563
Support Services-Salaries and Benefits	\$3,666	\$3,354	\$3,577	\$3,898	\$3,835
Total Administrative Costs	\$1,712	\$2,367	\$2,478	\$2,579	\$2,446
Administration Salaries and Benefits	\$442	\$242	\$384	\$399	\$393
Total Operations and Maintenance of Plant	\$2,944	\$2,726	\$3,715	\$3,871	\$3,455
Operations and Maintenance-Salaries and Benefits	\$1,583	\$1,457	\$1,708	\$1,824	\$1,689
Board Contribution to Food Services	\$0	\$0	\$50	\$52	\$65
Total Extracurricular Costs	\$8	\$103	\$206	\$131	\$86
Total Equipment Costs	\$126	\$0	\$0	\$0	\$0
Legal Costs	\$140	\$130	\$112	\$116	\$104
Employee Benefits as a percentage of salaries*	19.88%	20.41%	22.32%	21.99%	21.77%

*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.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.

Shared Services

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

Estimated Tax Rates

Municipality	Category	Amount
West Cape May	(A) General Fund School Levy	1,419,514
	(D) Total School Levy	1,419,514
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	541,788,700
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,221,345,131
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.2620
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.2620
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.1162
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.1162

Employee Contract List for District

Name	Category	Measure
MEDVECKY, THOMAS	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	SHARED SERVICES
	Base Annual Salary Amount	\$45,526
	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	07/01/26
	End Date of Contract	06/30/27
	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 SERVICES
	Base Annual Salary Amount	\$78,549
	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	07/01/26
	End Date of Contract	06/30/31
	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
RYAN, PATRICIA	Job Title	Business Administrator
	Job Title II	SHARED SERVICES
	Base Annual Salary Amount	\$10,000
	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
RYAN, PATRICIA	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/26
	End Date of Contract	06/30/27
	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
RYAN, PATRICIA	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