2026-2027 SCHOOL BUDGET

PUBLIC HEARING PRESENTATION



Thursday, May 7, 2026

Dr. Zachary Palombo, Superintendent

Presented by Patricia Ryan, School Business Administrator

SCHEDULE OF EVENTS

November & December

- District leadership met to review projects, funding initiatives, and budget planning for the 2026/27 school year.
- Finance subcommittee reviewed the current budget, funding forecasts, and set parameters for the 2026/27 budget.

January

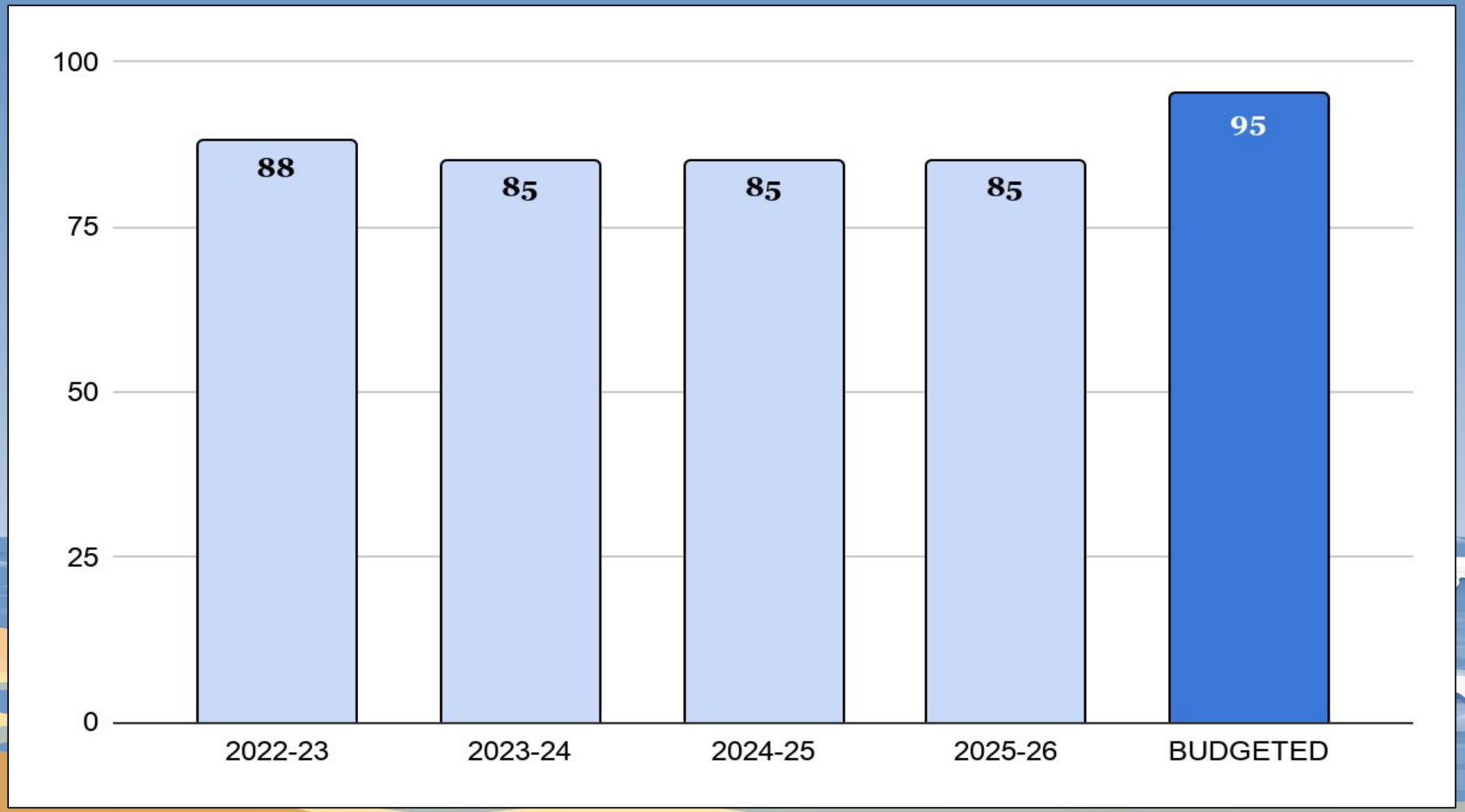
- Superintendent and Business Administrator met to review budgets and prepare a draft for BOE members, followed by a draft revenue and appropriations budget presentation to the Board's Finance Subcommittee for review and adjustment.

February & March

- Meet with board subcommittee again to finalize submission for full board consideration
- March 12, 2026: Submit proposed budget (appropriations and revenues) to board for review and tentative approval
- March 27, 2026: Submit tentative budget to county office for review

Public Hearing required by statute - Special Meeting may be required, May 7th tentative date

HISTORY OF STUDENT ENROLLMENT



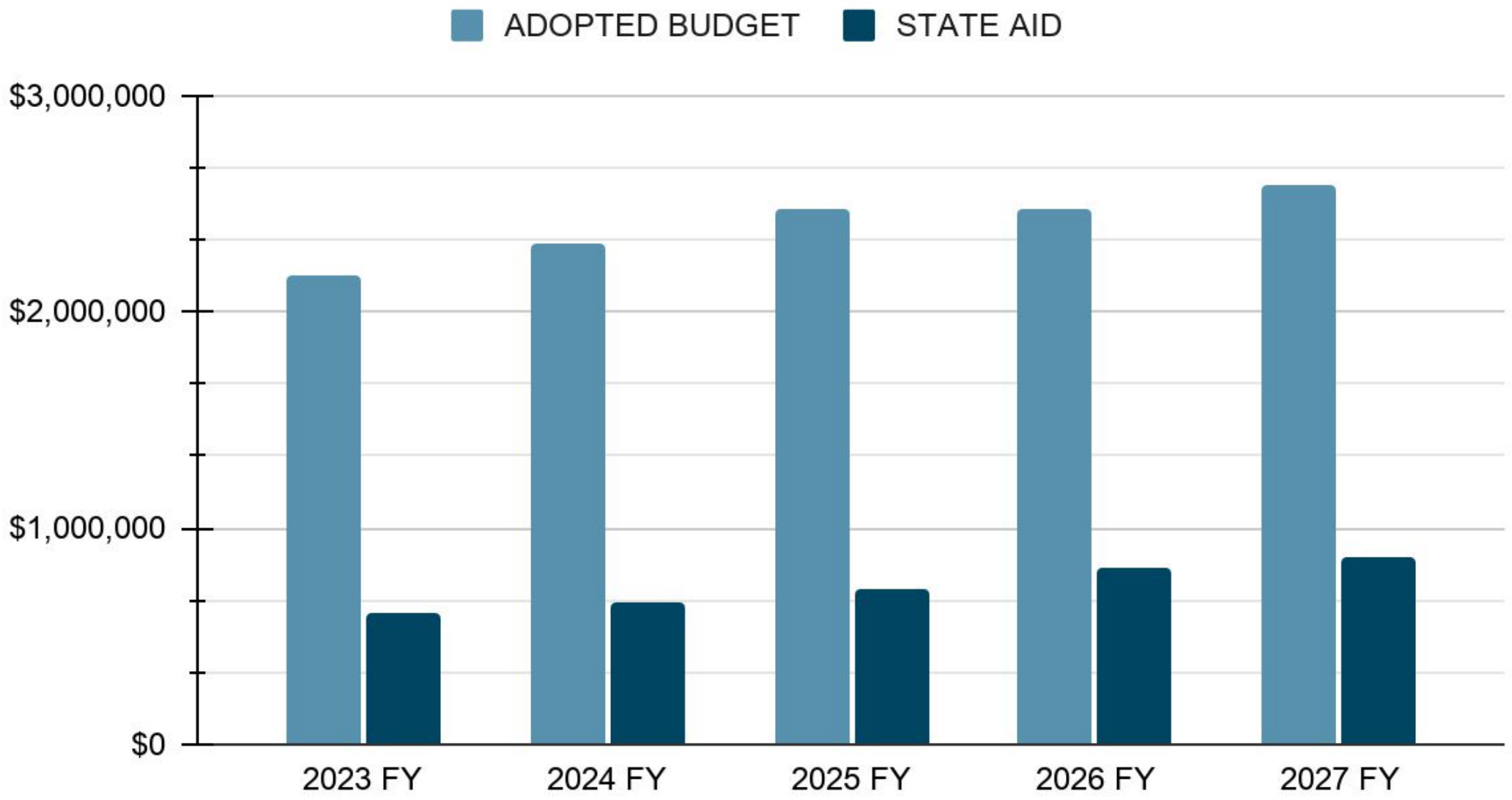
General Fund

STATE AID TOTALS



State Aid	2025-2026	2026-2027
SCHOOL CHOICE AID	$ 698,490	$ 746,538
TRANSPORTATION AID	$ 10,861	$ 8,444
SPECIAL EDUCATION AID	$ 92,954	$ 84,479
SECURITY AID	$ 16,932	$ 24,203
TOTALS	**$ 819,237**	**$ 863,664**
	Increase in State Aid 2026-27 SY	***+ $44,427***

HISTORY OF PROPOSED BUDGET AND STATE AID



General Fund

REVENUES



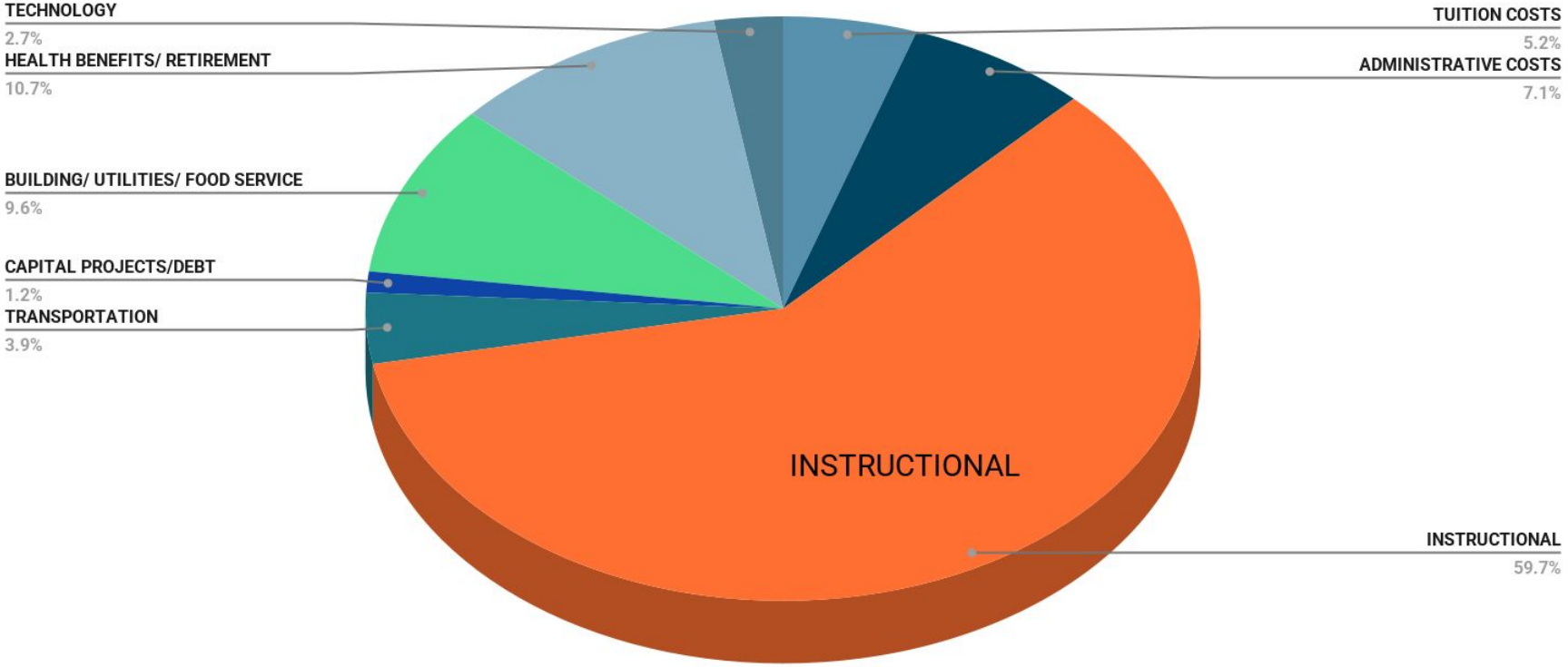
REVENUES	2025-2026	2026-2027	VARIATION (+ or -)
Fund Balance	$ 259,970	$ 293,140	+ $ 33,170
State Aid	$ 819,237	$ 863,664	+ $ 44,427
Misc. Revenues	$ 10,045	$ 10,045	$ 0
Local Tax Levy	$ 1,391,680	$ 1,419,514	+ $ 27,834
TOTALS	**$ 2,480,932**	**$ 2,586,363**	**+$ 105,431**

History of Preschool Education Aid

SCHOOL YEAR	AMOUNT
2023-2024	$ 166,752
2024-2025	$ 191,152
2025-2026	$ 197,969
2026-2027	$ 189,288

Preschool Aid has increased overall by nearly 14% over the past several years

PROPOSED EXPENDITURES 26-27 School Year



INSTRUCTION EXPENSE



EXPENDITURE BREAKDOWN	25/26	26/27	%
Regular Programs - Instruction - Teachers salaries, substitutes, textbooks, home instruction	**$ 860,166**	**$ 937,542**	**9.0 %**
Special Education - Instruction - Resource Room salaries, supplies, textbooks	**$ 72,636**	**$ 108,655**	**49.6 %**
Basic Skills/Remedial - Instruction - Basic Skills teacher salary, substitutes, percent aide's salary, percentage clerk's salary, general supplies, and textbook	**$ 67,446**	**$ 70,089**	**3.92 %**
School-Sponsored Co Curricular Activities - Instruction - Extra duty stipends/ Summer School Instruction	**$ 22,000**	**$ 18,800**	**-14.5 %**

INSTRUCTION EXPENSE

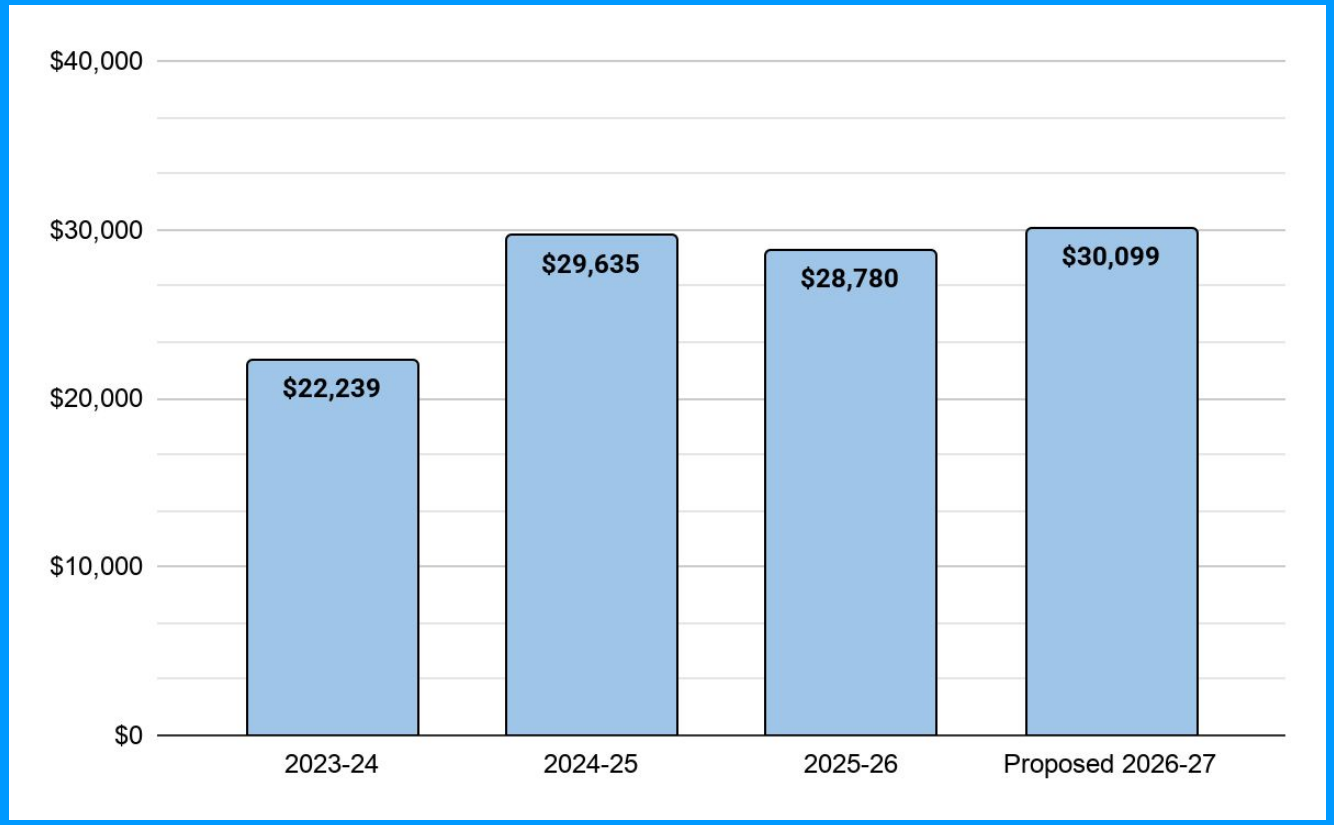


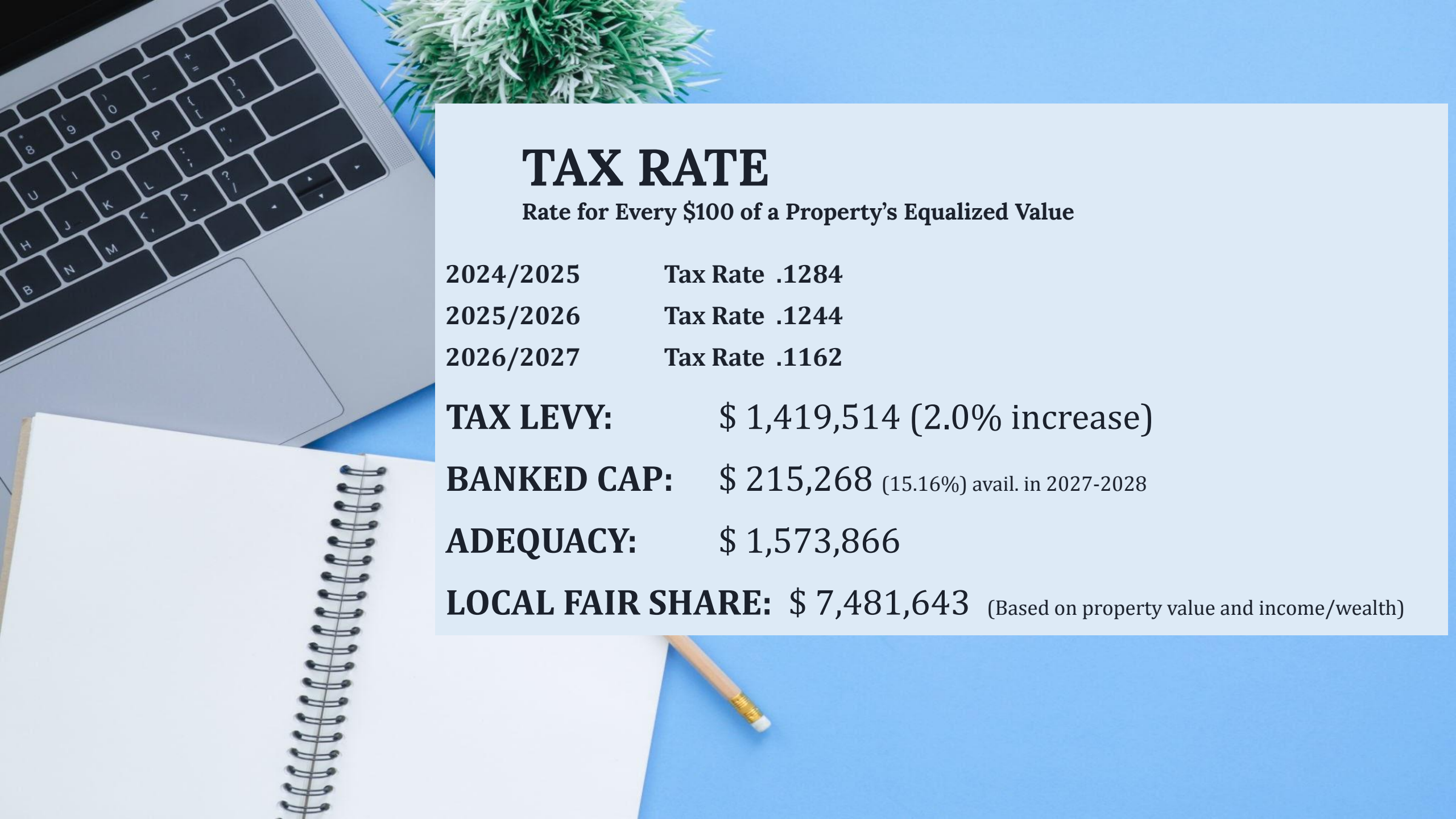
EXPENDITURE BREAKDOWN	25/26	26/27	%
Tuition Costs/ CMCSSSD	**$ 134,882**	**$ 134,012**	**-.65 %**
Health Services - School Nurse salary, substitutes, supplies	**$ 71,561**	**$ 76,978**	**7.57 %**
Speech/Guidance/Child Study Team - Speech salary, Guidance salary, LDTC services, general supplies, and testing supplies	**$ 153,903**	**$ 152,160**	**-1.13 %**
Improvement of Instructional Services/Library & Media - Instructional support, curriculum, teacher evaluations, library books/supplies, Librarian salary	**$ 148,907**	**$ 165,094**	**10.9 %**

ADMINISTRATIVE EXPENSES	25/26	26/27	%
General Administration - Portion CSA Salary, Portion CSA Secretary Salary, Board Expenses	**$ 115,696**	**$ 119,561**	**3.34%**
Central Services & Admin Info Technology - Business Admin/BS, BA Assistant, Board Expenses	**$ 67,292**	**$ 63,411**	**-5.77 %**
Personal Services - Employee Benefits - Board Share Social Security, Retirement Expenses, Workers' Compensation Insurance, Health/Dental Benefits, and Tuition Reimbursement	**$ 256,605**	**$ 277,200**	**8.03 %**

ADMINISTRATIVE COST PER PUPIL

- State established administrative cost per pupil regional limit: $2,762
- Our 2026-27 budgeted administrative cost per pupil is: **$2,446**
- 2026-2027 Per pupil estimated cost: **$ 30,099**





TAX RATE

Rate for Every $100 of a Property's Equalized Value

2024/2025	**Tax Rate .1284**
2025/2026	**Tax Rate .1244**
2026/2027	**Tax Rate .1162**

TAX LEVY: $ 1,419,514 (2.0% increase)

BANKED CAP: $ 215,268 (15.16%) avail. in 2027-2028

ADEQUACY: $ 1,573,866

LOCAL FAIR SHARE: $ 7,481,643 (Based on property value and income/wealth)

Capital Projects and Improvements



- New playground to be installed (grant funded)
- Rubberized surfacing (partially grand funded)
- HVAC unit repairs/upgrades
- Normal interior repairs/upgrades (paint, ceiling tiles)
- Possible exterior fencing/gate installation

Concerns For The Future

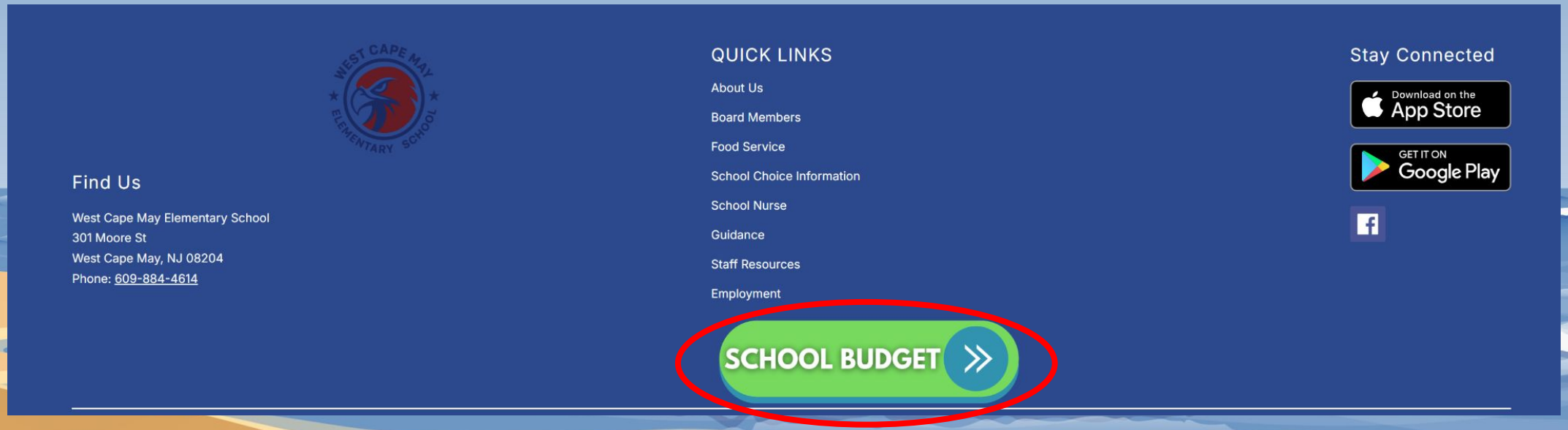


- Normal cost of living increases (salaries)
- Student enrollment
- Health insurance increases
- Expenses that arise after budget adoption
  - Special education tuition costs
  - Utility costs
  - Miscellaneous facilities repairs
  - Legal expenses



West Cape May
User-Friendly Budget

User Friendly Budget available on our school website, at the bottom of the page (www.wcmschool.net) - **CLICK "SCHOOL BUDGET" BUTTON.**



Any Questions?



Thank you and have a great evening!