

Cape May - Lower Twp

NOTICE IS HEREBY GIVEN to the taxpayers and other interested persons of the Lower Township Elementary School District, in the County of Cape May, of the State of New Jersey, that a Public Hearing will be held in the Carl T. Mitnick School of the Lower Township Elementary Board of Education, 905 Seashore Road Cape May, NJ 08204, on Monday, April 27, 2026 and will begin no earlier than 6:30pm and no later than 7:15pm, following the work session for the purpose of conducting a public hearing on the following budget for the 2026 - 2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024	October 15, 2025	October 15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	1,163	1,118	1,129
Pupils On Roll - Special Full-Time	234	232	222
Subtotal - Pupils On Roll	1,397	1,350	1,351
Pupils Sent to Other Districts - Reg Prog	0	2	0
Pupils Sent to Other Dists - Spec Ed Prog	16	15	21
Pupils Received	9	7	0

Cape May - Lower Twp
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	19,831,002	20,360,489	21,398,412
Total Tax Levy	10-121x	19,831,002	20,360,489	21,398,412
Unrestricted Miscellaneous Revenues	10-1XXX	116,933	50,000	100,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	100
Interest Earned on Maintenance Reserve	10-1XXX	8,169	100	100
Interest Earned on Capital Reserve Funds	10-1XXX	9,309	100	100
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	4,345	0	0
Total Revenues from Local Sources		19,969,758	20,410,789	21,498,712
Revenues from State Sources:				
School Choice Aid	10-3116	1,235,376	1,384,228	1,440,697
Categorical Transportation Aid	10-3121	836,392	533,878	575,604
Extraordinary Aid	10-3131	172,222	0	0
Categorical Special Education Aid	10-3132	912,905	1,650,716	1,748,261
Equalization Aid	10-3176	184,386	0	0
Categorical Security Aid	10-3177	492,388	387,042	402,069
Other State Aids	10-3XXX	89,973	6,643	0
State Reimbursement for Menstrual Products	10-3301	2,079	2,500	0
Total Revenues from State Sources		3,925,721	3,965,007	4,166,631
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	32,649	9,566	41,328
Total Revenues from Federal Sources		32,649	9,566	41,328
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	2,481,971	513,862
Withdrawal from Maintenance Reserve	10-307	0	150,000	150,000
Adjustment for Prior Year Encumbrances	10-310	0	175,000	175,000
Actual Revenues (Over)/Under Expenditures		0	1,009,138	0
Total Operating Budget		1,583,972	0	0
		25,512,100	28,201,471	26,545,533
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	43,886	45,000	45,000
Total Revenues from Local Sources	20-1XXX	43,886	45,000	45,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	4,419	5,519
Preschool Education Aid	20-3218	3,748,841	4,136,764	4,258,980
Total Revenues from State Sources		3,748,841	4,141,183	4,264,499
Revenues from Federal Sources:				
Title I	20-4411-4416	469,525	493,400	370,050
Title II	20-4451-4455	50,710	60,200	45,150
Title III	20-4491-4494	8,340	12,201	9,151
IDEA Part B (Handicapped)	20-4420-4429	502,337	489,937	367,453
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	10,308	0	0
Other	20-4XXX	49,013	0	0
Total Revenues from Federal Sources		1,090,233	1,055,738	791,804
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	220,560	197,977	252,380
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,613	0	0
Total Grants and Entitlements		5,100,907	5,439,898	5,353,683
Repayment of Debt:				
Transfers from Other Funds	40-5200	65,048	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	688,208	569,105	912,398
Total Revenues from Local Sources		688,208	569,105	912,398
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	513,563	504,298	503,534
Budgeted Fund Balance	40-303	0	409,827	65,048
Total Local Repayment of Debt		1,266,819	1,483,230	1,480,980
Actual Revenues (Over)/Under Expenditures		243,661	0	0
Total Repayment of Debt		1,510,480	1,483,230	1,480,980
Total Revenues/Sources		32,123,487	35,124,599	33,380,196
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	220,560	197,977	252,380

Cape May - Lower Twp
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Revenues/Sources Net of Transfers		31,902,927	34,926,622	33,127,816

Cape May - Lower Twp
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	7,175,353	7,645,146	6,869,280
Special Education-Instruction	11-2XX-100-XXX	1,896,842	1,944,877	1,772,155
Bilingual Education-Instruction	11-240-100-XXX	141,062	152,370	159,446
Before/After School Programs	11-421-XXX-XXX	65,538	77,900	75,000
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	22,000	16,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	583,654	878,749	1,050,525
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	48,605	96,200	96,830
Undistributed Expenditures-Health Services	11-000-213-XXX	387,969	347,898	268,552
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	382,355	429,451	383,411
Undistributed Expenditures-Guidance	11-000-218-XXX	277,326	323,037	429,318
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,226,153	1,292,707	1,261,353
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	82,880	109,674	130,923
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	527,429	453,373	510,593
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	119,760	150,888	169,830
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	563,571	538,333	512,931
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	807,516	784,803	782,874
Undistributed Expenditures-Central Services	11-000-251-XXX	384,946	356,746	283,982
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	6,292	8,662	7,650
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,099,477	3,378,301	2,953,724
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,298,445	1,519,384	1,417,326
Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,380,243	6,254,242	7,167,184
Total Undistributed Expenditures		16,176,621	16,922,448	17,427,006
Interest Earned on Maintenance Reserve	10-606	0	100	100
Interest Earned on Current Expense Emergency Res	10-607	0	100	100
Total General Current Expense		25,455,416	26,764,941	26,319,087
Capital Expenditures:				
Equipment	12-XXX-XXX-730	19,158	383,015	70,000
Facilities Acquisition and Construction Services	12-000-400-XXX	37,526	1,053,415	156,346
Interest Deposit to Capital Reserve	10-604	0	100	100
Total Capital Outlay		56,684	1,436,530	226,446
General Fund Grand Total		25,512,100	28,201,471	26,545,533
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	41,273	45,000	45,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	2,129,151	1,923,887	2,046,291
Support Services	20-218-200-XXX	1,840,250	2,380,273	2,470,588
Facility Acquisition and Construction Services	20-218-400-XXX	0	35,000	0
Total Preschool Education Aid	20-218-XXX-XXX	3,969,401	4,339,160	4,516,879
Total State Projects	20-XXX-XXX-XXX	3,969,401	4,339,160	4,516,879
Federal Projects:				
Title I	20-XXX-XXX-XXX	469,525	493,400	370,050
Title II	20-XXX-XXX-XXX	50,710	60,200	45,150
Title III	20-XXX-XXX-XXX	8,340	12,201	9,151
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	502,337	489,937	367,453
Other	20-XXX-XXX-XXX	49,013	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	10,308	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,090,233	1,055,738	791,804
Total Special Revenue Funds		5,100,907	5,439,898	5,353,683
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,510,480	1,483,230	1,480,980
Total Debt Service Funds		1,510,480	1,483,230	1,480,980
Total Expenditures/Appropriations		32,123,487	35,124,599	33,380,196
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	220,560	197,977	252,380
Total Expenditures Net of Transfers		31,902,927	34,926,622	33,127,816

Cape May - Lower Twp
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)	1,455,674	818,757	702,078	513,862
(Repayment of Debt)	718,536	474,875	65,048	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	796,232	805,542	655,642	505,742
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,023,687	706,856	531,956	357,056
--Legal Reserve	4,094,297	2,690,938	325,646	0
--Unemployment Fund	261,158	282,103	282,103	282,103
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	150,000	150,000	150,100	150,200
--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	93,749	96,362	96,362	96,362
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Cape May - Lower Twp
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	\$16,871	\$19,936	\$19,138	\$21,091	\$20,811
Total Classroom Instruction	\$9,512	\$11,245	\$10,698	\$11,662	\$11,458
Classroom-Salaries and Benefits	\$9,175	\$10,880	\$10,228	\$11,141	\$10,941
Classroom-General Supplies and Textbooks	\$276	\$280	\$384	\$417	\$419
Classroom-Purchased Services	\$61	\$85	\$87	\$104	\$98
Total Support Services	\$3,425	\$3,889	\$4,101	\$4,383	\$4,608
Support Services-Salaries and Benefits	\$3,066	\$3,454	\$3,685	\$3,877	\$4,070
Total Administrative Costs	\$1,363	\$1,681	\$1,449	\$1,621	\$1,616
Administration Salaries and Benefits	\$1,118	\$1,396	\$1,190	\$1,332	\$1,360
Total Operations and Maintenance of Plant	\$2,352	\$2,838	\$2,626	\$3,118	\$2,799
Operations and Maintenance-Salaries and Benefits	\$1,753	\$2,035	\$1,807	\$2,219	\$1,890
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$117	\$14	\$246	\$310	\$52
Legal Costs	\$46	\$49	\$34	\$36	\$36
Employee Benefits as a percentage of salaries*	38.03%	39.51%	39.58%	38.43%	48.00%

*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.

Cape May - Lower Twp
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Complete Exterior Door Replacements	2026 - 2027 DOORS # 1	\$150,000	N	N	

The complete budget will be on file and open to examination at the Lower Township Elementary Administration building 905 Seashore Road, Cape May, NJ 08204 Cape May County New Jersey between the hours of 8:00 am and 3:30 pm Monday through Friday, excluding holidays.