



WILDWOOD CREST SCHOOL DISTRICT

Budget Presentation | SY 2026–2027

Wildwood Crest BOE Public Hearing

April 28, 2026

County Per Pupil Comparison

2025/2026 Data



County Educational Tax Rate Comparison

2025/2026 Data

School District	Tax Rate	\$200,000	\$400,000	\$600,000	\$1,000,000
Avalon/ Stone Harbor	0.032	\$64	\$128	\$192	\$319
Ocean City	0.203	\$406	\$812	\$1,218	\$2,029
North Wildwood	0.284	\$568	\$1,136	\$1,704	\$2,840
Cape May City	0.348	\$696	\$1,392	\$2,088	\$3,480
Wildwood Crest	0.376	\$752	\$1,504	\$2,256	\$3,760
West Cape May	0.581	\$1,162	\$2,324	\$3,486	\$5,810
Lower Twp	0.974	\$1,948	\$3,896	\$5,844	\$9,740
Wildwood	1.049	\$2,098	\$4,196	\$6,294	\$10,490
Middle Twp	1.150	\$2,300	\$4,600	\$6,900	\$11,500
Woodbine	1.226	\$2,452	\$4,904	\$7,356	\$12,260
Dennis Twp	1.586	\$3,136	\$6,272	\$9,408	\$15,680
Upper Twp	1.648	\$3,296	\$6,592	\$9,888	\$16,480

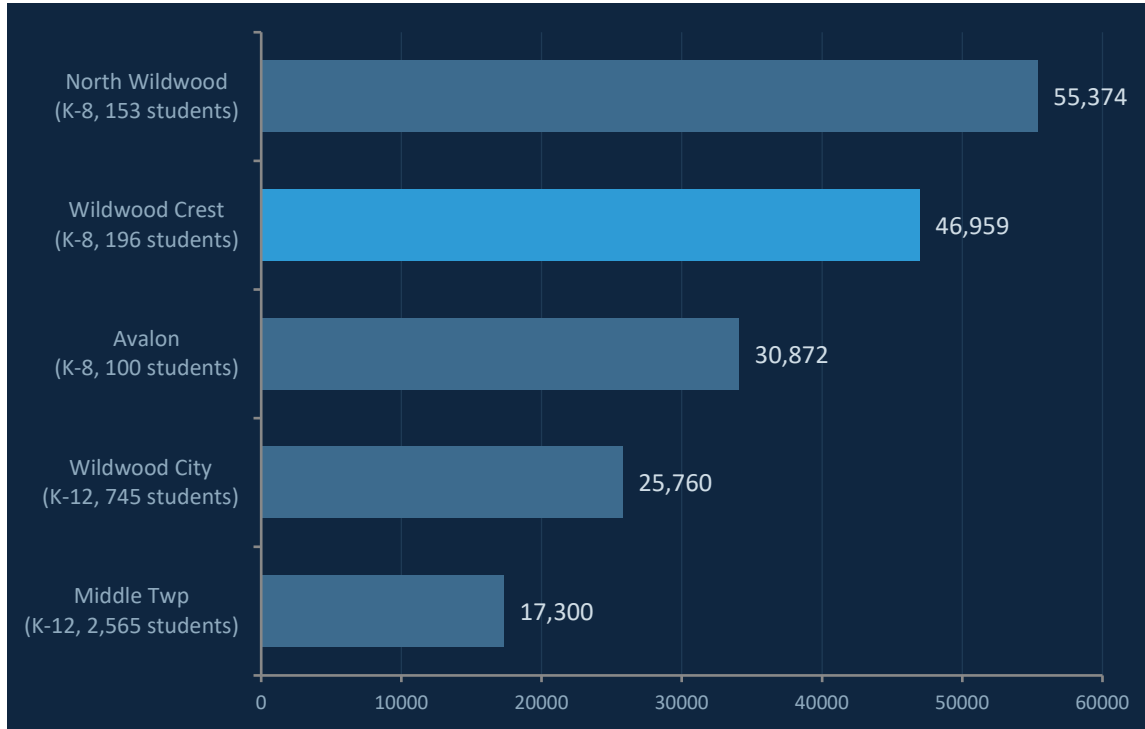
Tax Rate vs. Per Pupil

Comparative Analysis

School District	Per Pupil	Tax Rate	\$200,000	\$400,000	\$600,000
Middle Twp	\$17,300	1.150	\$2,300	\$4,600	\$6,900
Upper Twp	\$18,947	1.648	\$3,296	\$6,592	\$9,888
Wildwood City	\$25,760	1.049	\$2,098	\$4,196	\$6,294
Wildwood Crest	\$46,959	0.376	\$752	\$1,504	\$2,256

Per-Pupil Cost

Why This Number Doesn't Tell the Whole Story



WHY IS IT SO HIGH?

The per-pupil cost is calculated by dividing **total fixed costs** by the number of students.

Small districts will always have a high per-pupil figure because the same building, staff, and overhead are spread across fewer students.

This does NOT mean small districts spend more taxpayer money.

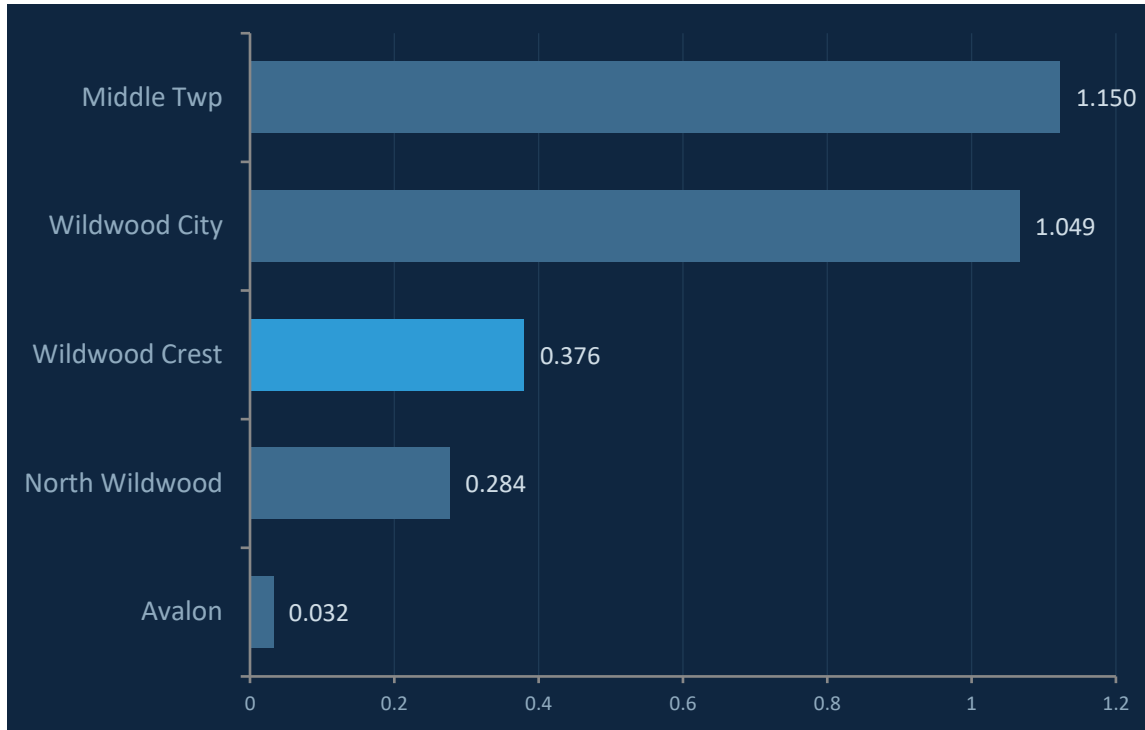
Middle Twp has the lowest per-pupil cost but the 2nd highest school tax rate in the county — because it takes more tax dollars to run a 2,500-student K-12 system.

Source: NJDOE 2025-26 User Friendly Budgets (Advertised Per Pupil Cost Calculations)

Wildwood Crest School District • Crest Memorial School • Small in Number, Big in Heart

School Tax Rate

What Taxpayers Actually Pay — A Better Indicator of District Spending



THE REAL PICTURE

The General Fund School Tax Rate shows how much of each \$100 in property value goes to fund schools.

Wildwood Crest: \$0.38 per \$100

Middle Twp: \$1.15 per \$100

Middle Twp taxpayers pay nearly 3x the school tax rate of Wildwood Crest — despite having the lowest per-pupil cost in the county.

Per-pupil cost reflects district size. Tax rate reflects what residents actually pay.

Source: NJDOE 2025-26 User Friendly Budgets (Estimated Tax Rate Information)

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Tax Rate vs. Per Pupil

What Does It Mean?

Middle Twp

+\$3,096 MORE

in school taxes per year
(on \$400,000 home)

Lowest per pupil in the county

Upper Twp

+\$4,844 MORE

in school taxes per year
(on \$400,000 home)

2nd lowest per pupil in the county

Wildwood City

+\$2,692 MORE

in school taxes per year
(on \$400,000 home)

**According to the Borough of Wildwood Crest's budget presentation, the average assessment for a home in Wildwood Crest is \$400,000.*

2026–2027 Tax Levy Calculation

Building the Budget

\$9,054,014

2025/2026
Revised Tax Levy

+

\$181,080

2% Increase

+

\$0

Banked Cap

=

Total Anticipated Tax Levy 2026/2027

\$9,235,094

Approximate Educational Tax Rate

Impact on Homeowners

\$0.376

Current Tax Rate



\$0.386

Proposed Tax Rate

Total Increase on a Home Assessed at \$400,000

\$36.00

per year

\$9.00

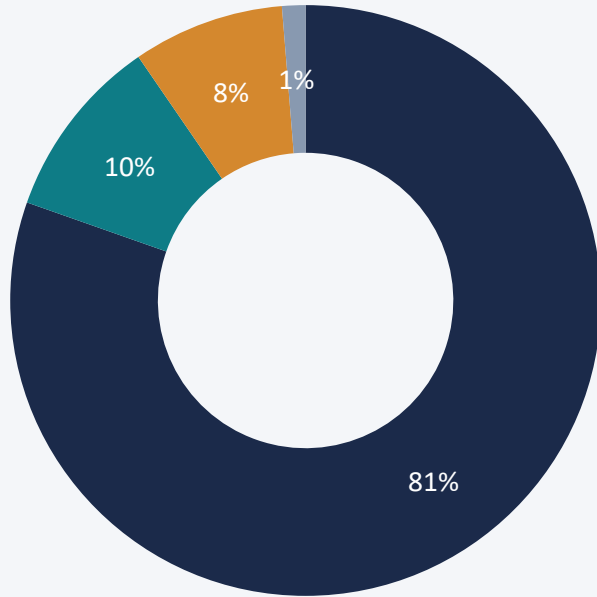
per quarter

\$3.00

per month

2026–2027 Revenue Sources

Where the Money Comes From



■ Local Tax Levy ■ State Aid ■ Fund Balance ■ Federal Aid

\$9,235,094

Local Tax Levy

\$1,153,715

State Aid

\$952,683

Fund Balance

\$147,188

Federal Aid

State Aid Breakdown

Total State Aid: \$1,153,715

Preschool Aid	\$441,672	+\$15,260
Choice Aid (16 seats)	\$326,432	+\$28,816
Special Education Aid	\$289,336	+\$21,727
Security Aid	\$49,127	-\$2,201
Transportation Aid	\$47,148	+\$2,301

State Aid Comparison

Year-Over-Year Growth

\$1,087,816

2025–2026 State Aid



\$1,153,715

2026–2027 State Aid



**Total Aid Gained:
+\$65,899**

District Reserves

2026/2027 Balances

\$1,307,321

Capital Reserve

\$389,160

Maintenance Reserve

\$1,696,481

Total Reserves

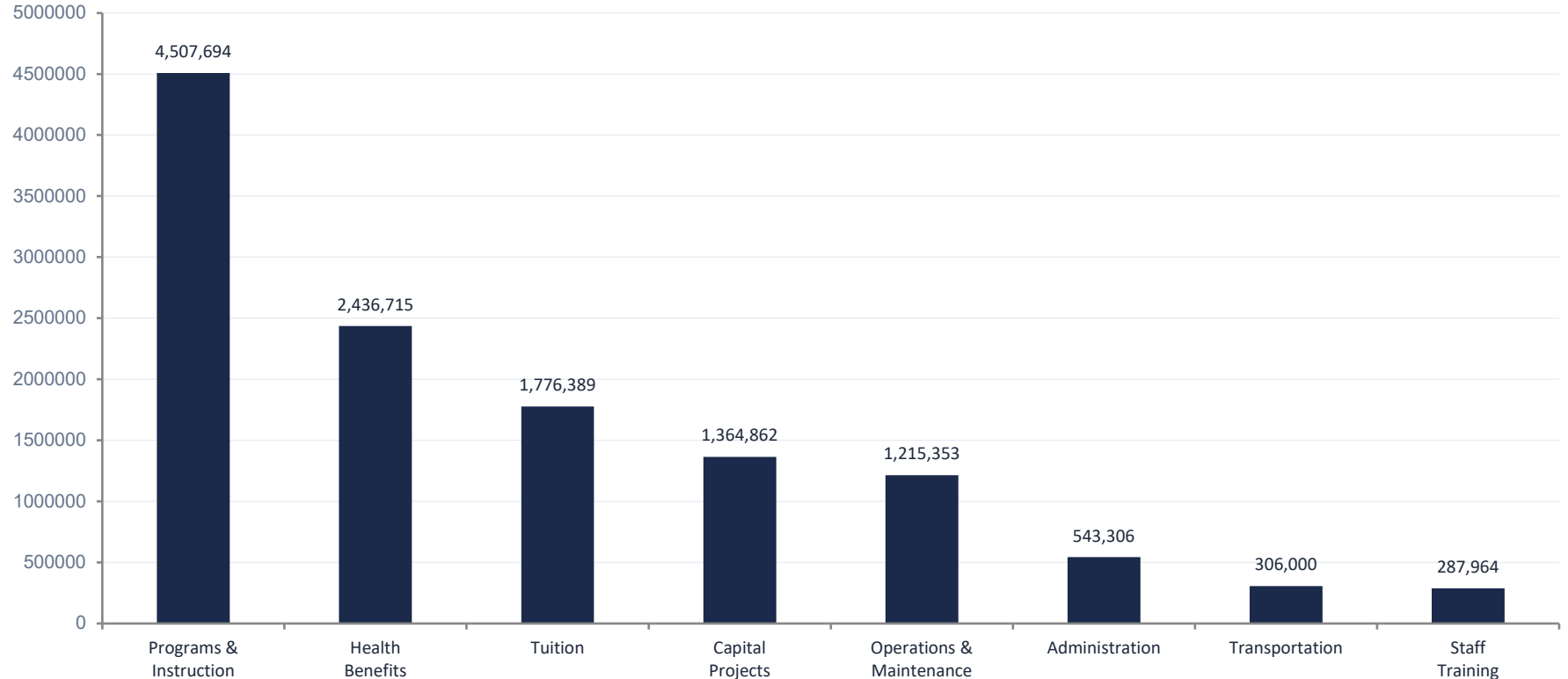


Key Notes

- The district withdrew \$563,017 for the 4th payment of the 5-year HVAC loan & \$801,845 for the Media Center/STEM Lab Project.
- Cap & Maintenance Reserves can only be used for capital or maintenance projects with NJDOE approval.
- Any project must be listed in the Long-Range Facility Plan.

2026/2027 Expenditures

Where the Money Goes



Tuition Costs

2026/2027 Estimates

Tuition figures are estimated for the 2026/2027 school year. Actual may vary. Figures are audited by the state every two years.

School District	# Students	General Ed.	Special Ed.	Total
Wildwood City	34	\$808,429	\$246,900	\$1,055,329
Cape May Tech	14	\$126,427	\$10,480	\$136,427
Special Services	9	N/A	\$427,133 (No transportation)	\$427,133
Bancroft	1	N/A	\$157,500	\$157,500

Capital Projects / Long Range Facility Plan

Our Approach



Budgeting for the Project

Plan expenditures within the annual budget cycle



Accessing Capital Reserve

Utilize existing reserves with NJDOE approval



Phased Execution

Complete projects in manageable phases



Lease Purchase Option

Used a 5-year lease purchase for security upgrades and HVAC

We will NOT propose a referendum. It may be the easiest option, but it would add debt service to taxpayers — taxes on top of taxes.

Long Range Facility Plan

Improving Declining Infrastructure



Media Center / STEM Lab

Transitioning from a traditional Library to a modern Media Center & STEM Lab

Estimated Total Cost: \$801,845

Long Range Facility Plan

Future Projects



Windows & Mansard Replacement

Improving declining infrastructure for long-term building integrity

Estimated Total Cost: \$2,890,000



Budget / Superintendent Goals

2026–2027 School Year

In 2024/2025, the Board of Education approved three goals for the superintendent, each aligned to a critical factor for creating an exemplary school district.



Student Achievement



School Climate



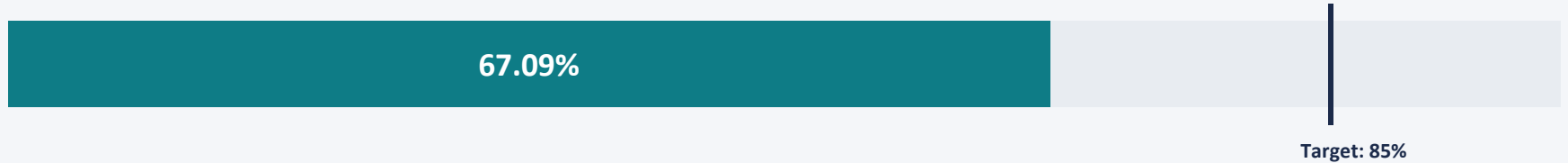
Financial

Student Achievement — Goal 1

Fountas & Pinnell Benchmark Reading Assessment

Over the next three years (2024/2025 to 2027/2028), the district will see 85% of students at or above grade level reading ability according to the Fountas & Pinnell Benchmark Reading Assessment in 1st through 3rd grade.

Mid-Year Progress



Looking to close the remaining 17.91% gap by end of year. This number will be reflected in the Superintendent's Evaluation evidence.

Student Achievement — Goal 2

NJSLA Testing Targets (2024/2025 to 2028/2029)

Over the next five years, the district will meet target scores set by the NJDOE in ELA and Math in relation to NJSLA testing.

NJ School Performance Reports have not yet been uploaded to the NJDOE website. Data will be shared with the Board of Education for my evaluation.

Objectives

- Dr. Lhulier began testing strategy lessons for grades 3–8
- Schedule monthly PLC meetings to analyze and discuss student data
- Move testing dates to end of testing window to maximize instruction
- Complete one section per day to combat testing fatigue
- Use AI to create learning opportunities based on NJSLA data

School Climate

Increasing Positive Student Relationships (2024/2025 to 2026/2027)

The district will look to increase positive student relationships and interactions within our school community. School climate survey data will be shared with the BOE for the Superintendent's Evaluation.

Objectives



Social Skills Lessons

Forum for conflict resolution discussions



Character Traits

Character trait lessons and activities
Student of the Month



Mentoring Program

Students in grades 4th through 8th meet with an assigned mentor weekly.



Difference Maker of the Week

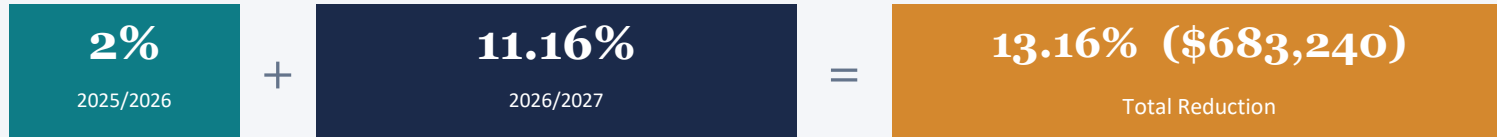
Highlights a school community member or student for making a positive difference at Crest Memorial School

Financial Goal

Reducing Program & Instruction Costs (2024/2025 to 2028/2029)

Over the next five years, the district will see a reduction of 15% of Program & Instruction in the budget.

Progress Toward 15% Target



Only 1.84% remaining to hit the 15% five-year target.

