

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	163.0	157.0	159.0
On Roll Special Ed Full-Time	18.0	18.0	19.0
On Roll Subtotal	181.0	175.0	178.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Special Ed	2.0	1.0	1.0
Received	12.0	11.0	9.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,651,137	2,704,160	2,781,084
	Total Tuition	10-1300	42,450	35,150	26,000
	Unrestricted Miscellaneous Revenues	10-1XXX	4,784	2,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	100	0	0
	Total Revenues from Local Sources		2,698,471	2,741,310	2,808,084
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	1,070	0	0
	Extraordinary Aid	10-3131	22,478	0	0
	Categorical Special Education Aid	10-3132	140,582	134,037	134,037
	Equalization Aid	10-3176	348,977	348,977	308,080
	Categorical Security Aid	10-3177	3,555	0	0
	Under Adequacy Aid	10-3180	120	0	0
	PARCC Readiness Aid	10-3181	2,190	0	0
	Per Pupil Growth Aid	10-3182	2,190	0	0
	Professional Learning Community Aid	10-3183	1,810	0	0
	Other State Aids	10-3XXX	14,576	0	0
	Total Revenues from State Sources		537,548	483,014	442,117
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	80,000	50,099	18,357
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	5,805	0
	Actual Revenues (Over)/Under Expenditures		-171,116	0	0
General Fund Revenues	Total Operating Budget		3,144,903	3,380,228	3,268,558
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	11,182	0	0
	Total Revenues from Local Sources	20-1XXX	11,182	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	3,127	0	0
	Title II	20-4451-4455	3,740	2,532	2,150
	Title IV	20-4471-4474	5,790	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	44,802	45,689	36,120
	Total Revenues from Federal Sources		57,459	48,221	38,270
Special Revenue Fund Revenues	Total Grants and Entitlements		68,641	48,221	38,270

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	194,800	196,500	193,100
	Total Revenues from Local Sources		194,800	196,500	193,100
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		194,800	196,500	193,100
Debt Service Fund Revenues	Total Repayment of Debt		194,800	196,500	193,100
All Fund Revenues	Total Revenues/Sources		3,408,344	3,624,949	3,499,928
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,408,344	3,624,949	3,499,928

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,188,064	1,233,838	1,239,674
	Special Education-Instruction	11-2XX-100-XXX	153,818	157,819	152,302
	Basic Skills/Remedial-Instruction	11-230-100-XXX	74,170	66,470	64,779
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,771	12,141	12,925
	Summer School	11-422-XXX-XXX	5,322	6,045	6,500
	Community Services Programs/Operations	11-800-330-XXX	2,346	11,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	139,015	120,100	122,507
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	18,133	18,615	19,092
	Undistributed Expenditures-Health Services	11-000-213-XXX	68,454	75,912	71,742
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	40,048	55,328	67,845
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	89,447	119,264	134,352
	Undistributed Expenditures-Guidance	11-000-218-XXX	45,904	44,363	51,480
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	71,496	82,446	65,984
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	34,364	53,977	60,644
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	23,768	27,159	25,331
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	441	458	1,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	174,927	186,090	168,570
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	18,780	19,689	19,968
	Undistributed Expenditures-Central Services	11-000-251-XXX	125,369	127,667	116,793
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	350	8,269	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	233,103	242,165	270,362
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	48,513	56,750	43,900
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	500,968	540,319	521,749
		Total Undistributed Expenditures		1,633,080	1,778,571
General Fund Current Expenses	Total General Current Expense		3,069,571	3,265,884	3,247,499

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	3,995	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	75,332	110,349	21,059
	Total Capital Outlay		75,332	114,344	21,059
General Fund Expenses and Transfers	General Fund Grand Total		3,144,903	3,380,228	3,268,558
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	11,182	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	3,127	0	0
	Title II	20-XXX-XXX-XXX	3,740	2,532	2,150
	Title IV	20-XXX-XXX-XXX	5,790	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	44,802	45,689	36,120
	Total Federal Projects	20-XXX-XXX-XXX	57,459	48,221	38,270
Special Revenue Fund Expenses	Total Special Revenue Funds		68,641	48,221	38,270
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	194,800	196,500	193,100
	Total Debt Service Funds		194,800	196,500	193,100
All Fund Expenses	Total Expenditures/Appropriations		3,408,344	3,624,949	3,499,928
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,408,344	3,624,949	3,499,928

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	50,019	100,119	119	119
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	12,208	12,208	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	226,262	306,248	256,149	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,992	\$16,077	\$14,991	\$17,652	\$17,310
Total Classroom Instruction	\$10,769	\$9,917	\$9,020	\$10,619	\$10,093
Classroom-Salaries and Benefits	\$9,994	\$9,622	\$8,614	\$10,181	\$9,476
Classroom-General Supplies and Textbooks	\$366	\$122	\$228	\$191	\$402
Classroom-Purchased Services	\$409	\$173	\$177	\$247	\$215
Total Support Services	\$2,572	\$2,374	\$2,528	\$2,967	\$3,336
Support Services-Salaries and Benefits	\$1,799	\$1,687	\$1,796	\$2,105	\$2,740
Total Administrative Costs	\$2,046	\$2,181	\$1,977	\$2,301	\$2,127
Administration Salaries and Benefits	\$1,686	\$1,889	\$1,625	\$1,926	\$1,800
Total Operations and Maintenance of Plant	\$1,541	\$1,517	\$1,351	\$1,629	\$1,664
Operations and Maintenance-Salaries and Benefits	\$782	\$670	\$550	\$763	\$732
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$64	\$75	\$62	\$73	\$89
Total Equipment Costs	\$70	\$0	\$0	\$23	\$0
Legal Costs	\$23	\$11	\$24	\$29	\$28
Employee Benefits as a percentage of salaries*	24.64%	25.08%	26.37%	25.83%	24.63%

*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 2018-19 revised appropriations and the 2019-20 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)
Curriculum Services	Curriculum Consortium with Gateway Regional High School	0
Custodial and Maintenance Services	Facility Management and custodial/maintenance services with Gateway Regional High School	0
Insurance Coverages and Benefits	Member of GCSSDJIF	0
Others	Member of Alliance for Competitive Energy Services	0
	Member of NJESC - cooperative for various services and supplies	0
	Member of Hudson County ESC - cooperative for various services and supplies	0
Transportation Services, including Fuel	Transportation Jointure with Gateway Regional High School for students with disabilities	0
	Transportation Cooperative with GCSSSD for students with disabilities	0

Estimated Tax Rates

Municipality	Category	Amount
Wenonah	(A) General Fund School Levy	2,742,622
	(D) Total School Levy	2,937,422
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	221,623,000
	(H) Estimated Equalized Valuation (as of 10/01/18)	223,117,890
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2375
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3254
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2292
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3165

Employee Contract List for District

Name	Category	Measure
Denise DiGiandomenico	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$75,000
	Full-Time Equivalent (FTE)	0.6
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	175
	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	Per Diem - no benefits
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem - no benefits
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per Diem - no benefits
	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
Denise DiGiandomenico	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
Kristine Height	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$107,100
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/03/17
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	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
Kristine Height	Total Allowances Amount	\$3,500
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem with max of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused accrued at separation at per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal days
	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	