

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	152.0	147.0	165.0
On Roll Special Ed Full-Time	14.0	19.0	18.0
On Roll Subtotal	166.0	166.0	183.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	12.0	15.0	8.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,781,084	2,836,706	2,893,440
	Total Tuition	10-1300	38,625	48,000	30,500
	Unrestricted Miscellaneous Revenues	10-1XXX	40,326	35,110	550
	Interest Earned on Capital Reserve Funds	10-1XXX	125	0	0
	Total Revenues from Local Sources		2,860,160	2,919,816	2,924,490
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	30,419	0	0
	Categorical Special Education Aid	10-3132	134,037	134,037	134,037
	Equalization Aid	10-3176	308,080	243,381	163,772
	Total Revenues from State Sources		472,536	377,418	297,809
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	119,376	108,471
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	70,000
	Adjustment for Prior Year Encumbrances		0	31,616	0
	Actual Revenues (Over)/Under Expenditures		-99,019	0	0
General Fund Revenues	Total Operating Budget		3,233,677	3,448,226	3,400,770
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,838	2,615	3,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	45,029	38,275	38,275
	CRRSA Act-ESSER II	20-4534		0	48,631
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		47,867	40,890	159,906
Special Revenue Fund Revenues	Total Grants and Entitlements		47,867	40,890	159,906
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	193,100	194,700	196,200
	Total Revenues from Local Sources		193,100	194,700	196,200
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		193,100	194,700	196,200
Debt Service Fund Revenues	Total Repayment of Debt		193,100	194,700	196,200
All Fund Revenues	Total Revenues/Sources		3,474,644	3,683,816	3,756,876
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,474,644	3,683,816	3,756,876

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,138,600	1,136,314	1,096,606
	Special Education-Instruction	11-2XX-100-XXX	141,674	223,855	188,273
	Basic Skills/Remedial-Instruction	11-230-100-XXX	76,086	104,119	63,718
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,875	4,905	9,250
	Summer School	11-422-XXX-XXX	8,307	13,206	13,392
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	129,753	118,314	138,982
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,656	25,536	27,116
	Undistributed Expenditures-Health Services	11-000-213-XXX	78,716	84,421	89,721
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	62,745	54,129	64,578
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	149,360	148,688	137,134
	Undistributed Expenditures-Guidance	11-000-218-XXX	52,570	54,535	56,759
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	106,897	115,719	95,106
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	96,744	102,613	90,122
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	22,731	11,069	5,255
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,500	6,000	3,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	182,512	191,372	205,879
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	16,259	19,754	21,094
	Undistributed Expenditures-Central Services	11-000-251-XXX	107,804	89,880	100,592
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	20,753	19,130	19,130
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	259,089	328,888	356,026
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	18,431	38,251	27,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	446,825	506,794	495,278
	Total Undistributed Expenditures			1,780,345	1,915,093
General Fund Current Expenses	Total General Current Expense		3,154,887	3,397,492	3,304,511
Capital Outlay	Equipment	12-XXX-XXX-730	0	10,615	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	78,790	24,361	80,349
	Total Capital Outlay		78,790	34,976	80,349

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	15,758	15,910
	General Fund Grand Total		3,233,677	3,448,226	3,400,770
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,838	2,615	3,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	45,029	38,275	38,275
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	48,631
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	47,867	40,890	159,906
Special Revenue Fund Expenses	Total Special Revenue Funds		47,867	40,890	159,906
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	193,100	194,700	196,200
	Total Debt Service Funds		193,100	194,700	196,200
All Fund Expenses	Total Expenditures/Appropriations		3,474,644	3,683,816	3,756,876
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,474,644	3,683,816	3,756,876

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	50,365	90,365	90,365	20,365
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	15,000	13,669	13,669	13,669
	Legal Reserve	108,966	174,810	78,052	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	278,767	303,037	280,419	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,941	\$17,964	\$18,576	\$19,642	\$17,245
Total Classroom Instruction	\$9,992	\$9,786	\$10,318	\$10,818	\$9,087
Classroom-Salaries and Benefits	\$9,508	\$9,268	\$9,467	\$9,891	\$8,707
Classroom-General Supplies and Textbooks	\$302	\$395	\$632	\$642	\$215
Classroom-Purchased Services	\$183	\$123	\$219	\$286	\$164
Total Support Services	\$3,521	\$4,230	\$4,196	\$4,365	\$3,746
Support Services-Salaries and Benefits	\$2,529	\$3,702	\$3,713	\$3,782	\$3,358
Total Administrative Costs	\$2,025	\$2,247	\$2,152	\$2,291	\$2,234
Administration Salaries and Benefits	\$1,691	\$1,653	\$1,749	\$1,863	\$1,788
Total Operations and Maintenance of Plant	\$1,279	\$1,630	\$1,848	\$2,132	\$2,115
Operations and Maintenance-Salaries and Benefits	\$519	\$467	\$670	\$737	\$863
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$69	\$71	\$62	\$35	\$62
Total Equipment Costs	\$23	\$0	\$142	\$64	\$0
Legal Costs	\$30	\$84	\$58	\$61	\$55
Employee Benefits as a percentage of salaries*	22.60%	21.37%	22.06%	23.21%	22.57%

*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 2020-21 revised appropriations and the 2021-22 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)
Custodial and Maintenance Services	Facility Management and custodial/maintenance services w/Gateway Regional (LEA)	0
Insurance Coverages and Benefits	Member of GCSSSD JIF	0
	Member of Public Employer Trust	0
Purchasing	Member of ACES (Alliance for Competitive Energy Services) for both electric & gas	0
	Member of ESCNJ - cooperative purchasing	0
	Member of Hunterdon County ESC - cooperative purchasing	0
Transportation Services, including Fuel	Special Education Transportation Jointure w/Gateway Regional (LEA)	0

Estimated Tax Rates

Municipality	Category	Amount
Wenonah	(A) General Fund School Levy	2,865,073
	(D) Total School Levy	3,060,523
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	218,200,300
	(H) Estimated Equalized Valuation (as of 10/01/20)	223,085,881
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3130
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4026
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2843
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3719

Employee Contract List for District

Name	Category	Measure
Jennifer Buckman	Job Title	Other
	Job Title II	Curr.Dir/Instr.Coach
	Base Annual Salary Amount	\$82,400
	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	09/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	4
	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	\$1,500
	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	\$75/day with max of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
	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
Jennifer Buckman	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	CSA
	Base Annual Salary Amount	\$122,500
	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	07/01/20
	End Date of Contract	06/30/25
	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	4
	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	\$3,450
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$525
	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 payout of 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	