

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	143.0	135.0	148.0
On Roll Special Ed Full-Time	28.0	31.0	31.0
On Roll Subtotal	171.0	166.0	179.0
In Private School Placements	1.0		1.0
Sent to Other Districts Special Ed		2.0	2.0
Received	9.0	6.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,893,440	2,951,309	3,075,335
	Total Tuition	10-1300	35,276	26,250	26,000
	Unrestricted Miscellaneous Revenues	10-1XXX	3,469	750	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	289	0	0
	Other Restricted Miscellaneous Revenues	10-1XXX	27	0	0
	Total Revenues from Local Sources			2,932,501	2,978,309
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	39,701	0	0
	Categorical Special Education Aid	10-3132	134,037	134,037	134,037
	Equalization Aid	10-3176	163,772	97,865	62,311
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
	Total Revenues from State Sources			357,510	231,902
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	151,443	258,057
	Withdrawal from Capital Reserve for Local Share	10-307	0	40,000	40,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	261,900	0
	Withdrawal from Maintenance Reserve	10-310	0	18,710	10,000
	Adjustment for Prior Year Encumbrances		0	24,337	0
	Actual Revenues (Over)/Under Expenditures			-165,543	0
General Fund Revenues	Total Operating Budget		3,124,468	3,706,601	3,607,240
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11,953	0	0
	Other Revenue from Local Sources	20-1XXX	4,000	0	0
	Total Revenues from Local Sources	20-1XXX	15,953	0	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	5,420	2,052	2,000
	Arp-Idea Preschool	20-4409	596	0	0
	Arp-Idea Basic	20-4419	6,545	433	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	44,964	46,894	43,000
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	5,866	44,134	21,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	25,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	5,290	34,710	16,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	40,000

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp-ESSER	20-4540	64,386	61,258	0
	CRRSA Act-ESSER II	20-4534	30,273	18,358	5,000
	CRRSA Act-Learning Acceleration Grant	20-4535	13,227	11,774	4,000
	CRRSA Act-Mental Health Grant	20-4536	16,893	33,334	0
	Total Revenues from Federal Sources		193,460	337,947	156,000
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-5,454	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		203,959	337,947	156,000
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	3,145	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	196,200	242,243	273,485
	Total Revenues from Local Sources		196,200	242,243	273,485
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	23,926	49,650
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	3,145
	Total Local Repayment of Debt		199,345	266,169	326,280
	Actual Revenues (Over)/Under Expenditures		-3,145	0	0
Debt Service Fund Revenues	Total Repayment of Debt		196,200	266,169	326,280
All Fund Revenues	Total Revenues/Sources		3,524,627	4,310,717	4,089,520
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,524,627	4,310,717	4,089,520

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,055,405	1,121,110	1,133,329
	Special Education-Instruction	11-2XX-100-XXX	194,388	237,708	277,102
	Basic Skills/Remedial-Instruction	11-230-100-XXX	65,824	95,389	72,854
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,104	10,350	11,700
	Summer School	11-422-XXX-XXX	10,150	12,343	13,920
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	118,740	102,439	198,407
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	28,997	30,535	31,630
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,773	76,973	71,134
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	116,905	84,450	75,568
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	141,906	133,426	97,564
	Undistributed Expenditures-Guidance	11-000-218-XXX	56,353	58,844	61,536
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	88,988	105,614	109,285
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	7,345	5,906	22,830
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	2,965	22,050	19,530
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,617	5,428	3,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	201,437	216,336	225,967
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	19,266	16,744	20,915
	Undistributed Expenditures-Central Services	11-000-251-XXX	88,646	89,232	91,557
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	18,738	19,097	31,553
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	302,145	418,224	440,003
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	45,709	30,500	57,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	430,993	477,390	486,757
		Total Undistributed Expenditures		1,740,523	1,893,188
General Fund Current Expenses	Total General Current Expense		3,079,394	3,370,088	3,554,141

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	32,698	5,294	2,750
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,376	331,219	50,349
	Total Capital Outlay		45,074	336,513	53,099
General Fund Expenses and Transfers	General Fund Grand Total		3,124,468	3,706,601	3,607,240
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,000	0	0
	Student Activity Fund	20-475-XXX-XXX	6,499	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	5,420	2,052	2,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	44,964	46,894	43,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	6,545	433	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	596	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	30,273	18,358	5,000
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	13,227	11,774	4,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	16,893	33,334	0
	Arp ESSER Grant Program	20-487-xxx-xxx	64,386	61,258	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	5,866	44,134	21,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	25,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	5,290	34,710	16,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	40,000
	Total Federal Projects	20-XXX-XXX-XXX	193,460	337,947	156,000
	Special Revenue Fund Expenses	Total Special Revenue Funds		203,959	337,947
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	196,200	266,169	326,280
	Total Debt Service Funds		196,200	266,169	326,280
All Fund Expenses	Total Expenditures/Appropriations		3,524,627	4,310,717	4,089,520
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,524,627	4,310,717	4,089,520

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	325,129	289,701	313,167	250,000
	Repayment of Debt	0	3,145	3,145	0
Restricted for General Operating Budget	Capital Reserve	315,452	365,741	63,841	23,841
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	23,669	33,669	14,959	4,959
	Legal Reserve	229,495	346,333	194,890	0
	Unemployment Fund	35,455	35,482	35,482	35,482
	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 Special Revenue Fund	Student Activity Fund	16,190	21,644	21,644	21,644
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,125	\$17,053	\$17,901	\$19,501	\$18,426
Total Classroom Instruction	\$9,909	\$9,346	\$10,007	\$10,663	\$10,129
Classroom-Salaries and Benefits	\$9,375	\$8,940	\$9,387	\$10,070	\$9,415
Classroom-General Supplies and Textbooks	\$315	\$208	\$466	\$358	\$513
Classroom-Purchased Services	\$219	\$198	\$154	\$235	\$202
Total Support Services	\$4,154	\$3,502	\$3,270	\$3,733	\$3,283
Support Services-Salaries and Benefits	\$3,692	\$2,755	\$2,886	\$3,200	\$2,832
Total Administrative Costs	\$2,204	\$2,238	\$2,215	\$2,392	\$2,327
Administration Salaries and Benefits	\$1,777	\$1,790	\$1,731	\$1,845	\$1,388
Total Operations and Maintenance of Plant	\$1,853	\$1,875	\$2,339	\$2,638	\$2,606
Operations and Maintenance-Salaries and Benefits	\$665	\$603	\$726	\$652	\$789
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$6	\$93	\$70	\$76	\$80
Total Equipment Costs	\$49	\$191	\$0	\$32	\$15
Legal Costs	\$81	\$41	\$56	\$60	\$56
Employee Benefits as a percentage of salaries*	23.38%	21.63%	22.56%	22.18%	23.07%

\*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 2022-23 revised appropriations and the 2023-24 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)
Business Services	Shared Business Services with Mantua Twp. (LEA)	0
Curriculum Services	Curriculum Services with Gateway Regional (LEA)	0
Custodial and Maintenance Services	CFM and Custodial/Maintenance Services with Gateway Regional (LEA)	0
Insurance Coverages and Benefits	Member of SPELL JIF (GCSSD)	0
	Member of Public Employer Trust (Health/RX)	0
Purchasing	Member ACES (Alliance for Competitive Energy Services) for both Electric and Gas	0
	Member of ESCNJ - Cooperative Purchasing	0
	Member of Camden County ESC - Cooperative Purchasing	0
	Member of Hunterdon County ESC - Cooperative Purchasing	0
Special Education Services	Shared Occupational Therapist with TBD LEA	0
Transportation Services, including Fuel	Spoeical Education Transportation Jointure with Gateway Regional (LEA)	0



Estimated Tax Rates

Municipality	Category	Amount
Wenonah	(A) General Fund School Levy	3,013,322
	(D) Total School Levy	3,271,187
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	216,925,400
	(H) Estimated Equalized Valuation (as of 10/01/22)	261,860,695
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3891
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5080
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1507
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2492

Employee Contract List for District

Name	Category	Measure
Kellie Frost	Job Title	Other
	Job Title II	LCT-C
	Base Annual Salary Amount	\$80,278
	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	09/01/22
	End Date of Contract	06/30/23
	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	5
	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 person 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
Kellie Frost	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	None Reported
	Base Annual Salary Amount	\$128,702
	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	5
	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	\$4,050
	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 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	