

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	135.0	130.0	133.0
On Roll Special Ed Full-Time	31.0	32.0	34.0
On Roll Subtotal	166.0	162.0	167.0
Sent to Other Districts Special Ed	2.0	1.0	1.0
Received	6.0	8.0	0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,951,309	3,075,335	3,293,114
	Total Tuition	10-1300	28,712	26,000	28,500
	Unrestricted Miscellaneous Revenues	10-1XXX	24,660	1,500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	634	0	0
	Total Revenues from Local Sources		3,005,315	3,102,835	3,323,114
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	18,818	0	0
	Categorical Special Education Aid	10-3132	134,037	134,037	134,037
	Equalization Aid	10-3176	97,865	62,311	57,763
	Other State Aids	10-3XXX	23,466	0	2,047
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,144	0	0
	Total Revenues from State Sources		275,330	196,348	193,847
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	258,057	114,430
	Withdrawal from Capital Reserve for Local Share	10-307	0	40,000	39,824
	Withdrawal from Maintenance Reserve	10-310	0	10,000	9,500
	Adjustment for Prior Year Encumbrances		0	100,832	0
	Actual Revenues (Over)/Under Expenditures		236,500	0	0
General Fund Revenues	Total Operating Budget		3,517,145	3,708,072	3,680,715
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	12,348	0	23,321
	Total Revenues from Local Sources	20-1XXX	12,348	0	23,321
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	3,812	0	0
	Total Revenues from State Sources		3,812	0	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,052	2,807	2,000
	ARP-IDEA Basic	20-4419	433	0	0
	IDEA Part B (Handicapped)	20-4420-4429	46,894	48,753	43,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	21,591	22,543	5,500
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	16,029	23,971	8,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	11,349	23,361	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	2,474	42,526	10,000

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	32,876	0	0
	CRRSA Act-ESSER II	20-4534	8,847	9,511	0
	CRRSA Act-Learning Acceleration Grant	20-4535	11,774	0	0
	CRRSA Act-Mental Health Grant	20-4536	28,085	0	0
	Total Revenues from Federal Sources		182,404	173,472	68,500
Special Revenue Fund Revenues	Total Grants and Entitlements		196,887	173,472	91,821
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	8,073	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	242,243	273,485	142,341
	Total Revenues from Local Sources		242,243	273,485	142,341
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	23,926	49,650	77,486
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3,145	8,073
	Total Local Repayment of Debt		274,242	326,280	227,900
	Actual Revenues (Over)/Under Expenditures		-8,073	0	0
Debt Service Fund Revenues	Total Repayment of Debt		266,169	326,280	227,900
All Fund Revenues	Total Revenues/Sources		3,980,201	4,207,824	4,000,436
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,980,201	4,207,824	4,000,436

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,124,615	1,185,192	1,075,627
	Special Education-Instruction	11-2XX-100-XXX	225,722	324,631	318,401
	Basic Skills/Remedial-Instruction	11-230-100-XXX	93,655	72,828	104,377
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,026	11,700	11,600
	Summer School	11-422-XXX-XXX	11,081	15,945	19,730
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	68,812	64,031	145,880
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,535	31,630	36,858
	Undistributed Expenditures-Health Services	11-000-213-XXX	87,244	78,423	78,887
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	84,996	102,192	75,690
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	127,339	105,541	124,929
	Undistributed Expenditures-Guidance	11-000-218-XXX	58,458	61,536	78,211
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	99,738	110,721	112,259
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	21,680	24,702	25,625
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	18,210	18,444	21,630
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	394	6,250	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	212,426	229,717	235,022
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	15,791	21,965	20,738
	Undistributed Expenditures-Central Services	11-000-251-XXX	101,967	99,861	99,727
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	15,777	25,937	19,027
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	344,330	481,576	462,970
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	26,649	31,108	32,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	464,158	492,073	517,354
	Total Undistributed Expenditures			1,778,504	1,985,707
General Fund Current Expenses	Total General Current Expense		3,239,603	3,596,003	3,623,042

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	5,293	2,750	7,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	272,249	109,319	50,173
	Total Capital Outlay		277,542	112,069	57,673
General Fund Expenses and Transfers	General Fund Grand Total		3,517,145	3,708,072	3,680,715
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	3,812	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	3,812	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,052	2,807	2,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	46,894	48,753	43,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	433	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	8,847	9,511	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	11,774	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	28,085	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	32,876	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	21,591	22,543	5,500
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	16,029	23,971	8,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	11,349	23,361	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	2,474	42,526	10,000
	Total Federal Projects		20-XXX-XXX-XXX	182,404	173,472
Special Revenue Fund Expenses	Total Special Revenue Funds		196,887	173,472	91,821
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	266,169	326,280	227,900
	Total Debt Service Funds		266,169	326,280	227,900
All Fund Expenses	Total Expenditures/Appropriations		3,980,201	4,207,824	4,000,436
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,980,201	4,207,824	4,000,436

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	289,701	355,451	292,284	250,000
	Repayment of Debt	3,145	11,218	8,073	0
Restricted for General Operating Budget	Capital Reserve	365,741	89,475	49,475	9,651
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	33,669	19,959	9,959	459
	Legal Reserve	346,333	267,036	72,146	0
	Unemployment Fund	35,482	26,010	26,010	26,010
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	21,644	23,321	23,321	23,321
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,053	\$19,007	\$18,426	\$21,610	\$20,627
Total Classroom Instruction	\$9,346	\$10,610	\$10,129	\$11,863	\$11,064
Classroom-Salaries and Benefits	\$8,940	\$10,114	\$9,415	\$11,006	\$10,464
Classroom-General Supplies and Textbooks	\$208	\$257	\$513	\$591	\$295
Classroom-Purchased Services	\$198	\$238	\$202	\$265	\$304
Total Support Services	\$3,502	\$3,738	\$3,283	\$3,924	\$4,031
Support Services-Salaries and Benefits	\$2,755	\$3,024	\$2,832	\$3,279	\$3,592
Total Administrative Costs	\$2,238	\$2,429	\$2,327	\$2,606	\$2,522
Administration Salaries and Benefits	\$1,790	\$1,882	\$1,388	\$1,522	\$1,484
Total Operations and Maintenance of Plant	\$1,875	\$2,186	\$2,606	\$3,130	\$2,924
Operations and Maintenance-Salaries and Benefits	\$603	\$585	\$789	\$865	\$804
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$93	\$44	\$80	\$88	\$85
Total Equipment Costs	\$191	\$32	\$15	\$17	\$45
Legal Costs	\$41	\$40	\$56	\$62	\$60
Employee Benefits as a percentage of salaries*	21.63%	21.85%	23.07%	22.14%	23.24%

\*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 2023-24 revised appropriations and the 2024-25 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	Shared Curriculum Services with Gateway Regional (LEA)	0
Custodial and Maintenance Services	Shared Custodial and 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 Camden County ESC Cooperative Purchasing	0
	Member of Hunterdon County ESC Cooperative Purchasing	0
	Member of ESCNJ Cooperative Purchasing	0
Transportation Services, including Fuel	Special Education Transportation Jointure with Gateway Regional (LEA)	0



Estimated Tax Rates

Municipality	Category	Amount
Wenonah	(A) General Fund School Levy	3,184,224
	(D) Total School Levy	3,392,137
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	217,736,900
	(H) Estimated Equalized Valuation (as of 10/01/23)	299,954,401
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4624
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5579
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0616
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1309

Employee Contract List for District

Name	Category	Measure
Kelie Frost	Job Title	Other
	Job Title II	LDT-C
	Base Annual Salary Amount	\$82,686
	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	09/01/23
	End Date of Contract	06/30/24
	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 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
Kelie 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	\$131,919
	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	\$3,790
	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	