

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	147.0	143.0	154.0
On Roll Special Ed Full-Time	19.0	28.0	27.0
On Roll Subtotal	166.0	171.0	181.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Special Ed	1.0		0.0
Received	15.0	9.0	3.0

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,836,706	2,893,440	2,951,309
	Total Tuition	10-1300	38,435	30,500	26,250
	Unrestricted Miscellaneous Revenues	10-1XXX	14,001	550	750
	Interest Earned on Capital Reserve Funds	10-1XXX	87	0	0
	Total Revenues from Local Sources		2,889,229	2,924,490	2,978,309
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	43,260	0	0
	Categorical Special Education Aid	10-3132	134,037	134,037	134,037
	Equalization Aid	10-3176	243,381	163,772	97,865
	Other State Aids	10-3XXX	176,450	0	0
	Total Revenues from State Sources		597,128	297,809	231,902
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	108,471	151,443
	Withdrawal from Capital Reserve for Local Share	10-307	0	70,000	40,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	261,900
	Withdrawal from Maintenance Reserve	10-310	0	0	18,710
	Adjustment for Prior Year Encumbrances		0	520	0
	Actual Revenues (Over)/Under Expenditures		-282,050	0	0
General Fund Revenues	Total Operating Budget		3,204,307	3,401,290	3,682,264
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	651	0	0
	Other Revenue from Local Sources	20-1XXX	3,500	0	0
	Total Revenues from Local Sources	20-1XXX	4,151	0	0
Special Revenue Fund Revenues from State Sources	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	3,785	0
	Total Revenues from State Sources		0	3,785	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	6,312	0	0
	Title II	20-4451-4455	1,384	4,188	2,500
	Arp-Idea Preschool	20-4409	0	596	0
	Arp-Idea Basic	20-4419	0	6,978	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	45,535	38,275	35,000
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	10,000	40,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	5,000	35,000

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	5,000	35,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	7,500	37,500
	Arp-ESSER	20-4540	0	27,134	70,129
	CARES Act Education Stabilization Fund	20-4530	5,513	0	0
	Coronavirus Relief Fund (CRF)	20-4532	4,412	0	0
	CRRSA Act-ESSER II	20-4534	0	30,000	18,631
	CRRSA Act-Learning Acceleration Grant	20-4535	0	13,250	11,750
	CRRSA Act-Mental Health Grant	20-4536	0	22,500	22,500
	Total Revenues from Federal Sources		63,156	170,421	308,010
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		174	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		67,481	174,206	308,010
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	194,700	196,200	242,243
	Total Revenues from Local Sources		194,700	196,200	242,243
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	23,926
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		194,700	196,200	266,169
Debt Service Fund Revenues	Total Repayment of Debt		194,700	196,200	266,169
All Fund Revenues	Total Revenues/Sources		3,466,488	3,771,696	4,256,443
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,466,488	3,771,696	4,256,443

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,061,184	1,094,114	1,142,363
	Special Education-Instruction	11-2XX-100-XXX	208,890	201,341	226,977
	Basic Skills/Remedial-Instruction	11-230-100-XXX	75,823	79,516	107,213
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	775	9,250	10,350
	Summer School	11-422-XXX-XXX	8,832	13,392	13,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	118,853	131,843	75,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,536	28,997	29,963
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,911	79,721	73,973
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	47,971	117,210	61,079
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	148,741	144,273	131,428
	Undistributed Expenditures-Guidance	11-000-218-XXX	56,256	56,759	58,182
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	110,044	95,106	104,806
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	102,580	9,318	5,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	5,115	5,255	22,050
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,215	4,984	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	191,215	205,602	211,369
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	13,885	21,094	16,594
	Undistributed Expenditures-Central Services	11-000-251-XXX	86,912	100,875	89,829
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	19,027	18,847	23,597
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	287,647	358,502	396,887
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	23,919	47,734	39,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	489,735	462,009	490,399
	Total Undistributed Expenditures		1,806,562	1,888,129	1,835,656
General Fund Current Expenses	Total General Current Expense		3,162,066	3,285,742	3,336,259
Capital Outlay	Equipment	12-XXX-XXX-730	8,097	35,199	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	18,386	80,349	331,219
	Total Capital Outlay		26,483	115,548	331,219

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	15,758	0	14,786
	General Fund Grand Total		3,204,307	3,401,290	3,682,264
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,500	0	0
	Student Activity Fund	20-475-XXX-XXX	825	0	0
Special Revenue Fund Expenses for Other State Projects	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	3,785	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	3,785	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	6,312	0	0
	Title II	20-XXX-XXX-XXX	1,384	4,188	2,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	45,535	38,275	35,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	6,978	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	596	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	5,513	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	4,412	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	30,000	18,631
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	13,250	11,750
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	22,500	22,500
	Arp ESSER Grant Program	20-487-xxx-xxx	0	27,134	70,129
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	10,000	40,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	5,000	35,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	5,000	35,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	7,500	37,500
	Total Federal Projects	20-XXX-XXX-XXX	63,156	170,421	308,010
Special Revenue Fund Expenses	Total Special Revenue Funds		67,481	174,206	308,010
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	194,700	196,200	266,169
	Total Debt Service Funds		194,700	196,200	266,169
All Fund Expenses	Total Expenditures/Appropriations		3,466,488	3,771,696	4,256,443
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,466,488	3,771,696	4,256,443

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	303,037	325,129	226,737	226,737
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	90,365	315,452	313,425	11,525
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	13,669	23,669	23,669	4,959
	Legal Reserve	174,810	229,495	151,443	0
	Unemployment Fund	34,173	35,455	35,455	35,455
	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	16,364	16,190	16,190	16,190
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,964	\$18,125	\$17,245	\$18,165	\$17,901
Total Classroom Instruction	\$9,786	\$9,909	\$9,087	\$9,819	\$10,007
Classroom-Salaries and Benefits	\$9,268	\$9,375	\$8,707	\$9,334	\$9,387
Classroom-General Supplies and Textbooks	\$395	\$315	\$215	\$224	\$466
Classroom-Purchased Services	\$123	\$219	\$164	\$261	\$154
Total Support Services	\$4,230	\$4,154	\$3,746	\$3,679	\$3,270
Support Services-Salaries and Benefits	\$3,702	\$3,692	\$3,358	\$2,809	\$2,886
Total Administrative Costs	\$2,247	\$2,204	\$2,234	\$2,371	\$2,215
Administration Salaries and Benefits	\$1,653	\$1,777	\$1,788	\$1,898	\$1,731
Total Operations and Maintenance of Plant	\$1,630	\$1,853	\$2,115	\$2,230	\$2,339
Operations and Maintenance-Salaries and Benefits	\$467	\$665	\$863	\$733	\$726
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$71	\$6	\$62	\$66	\$70
Total Equipment Costs	\$0	\$49	\$0	\$206	\$0
Legal Costs	\$84	\$81	\$55	\$58	\$56
Employee Benefits as a percentage of salaries*	21.37%	23.38%	22.57%	22.26%	22.56%

\*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 2021-22 revised appropriations and the 2022-23 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
620	Capital Reserve	175,000	\$ received from state in 2021 to assist with replacing APR mercury floor

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Curriculum services w/Gateway Regional (LEA)	0
Custodial and Maintenance Services	Facility management and custodial/maintenance services w/Gateway Regional (LEA)	0
Insurance Coverages and Benefits	Member of SPELL JIF (GCSSD)	0
	Member of Public Employer Trust	0
Purchasing	Member of 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
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	2,922,375
	(D) Total School Levy	3,141,596
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	218,135,500
	(H) Estimated Equalized Valuation (as of 10/01/21)	235,059,806
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3397
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4402
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2432
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3365

Employee Contract List for District

Name	Category	Measure
Kellie Frost	Job Title	Other
	Job Title II	LDT-C
	Base Annual Salary Amount	\$75,512
	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	09/01/21
	End Date of Contract	06/30/22
	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
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	\$125,562
	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	\$3,950
	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 for 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