

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	156.0	169.0	156.0
On Roll Special Ed Full-Time	24.0	17.0	19.0
On Roll Subtotal	180.0	186.0	175.0
Sent to Other Districts Regular	15.0	26.0	25.0
Sent to Other Districts Special Ed	12.0	15.0	13.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,865,179	1,955,381	1,955,381
	Unrestricted Miscellaneous Revenues	10-1XXX	112,593	39,000	39,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	50
	Total Revenues from Local Sources		1,977,772	1,994,451	1,994,451
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	161,552	161,552	161,552
	Categorical Special Education Aid	10-3132	152,726	152,726	234,165
	Equalization Aid	10-3176	1,574,394	1,736,648	2,173,008
	Categorical Security Aid	10-3177	78,055	78,055	78,055
	Military Impact Aid (State Source)	10-3247	72,824	99,840	176,058
	Total Revenues from State Sources		2,039,551	2,228,821	2,822,838
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	693,980	656,500	0
	Total Revenues from Federal Sources		693,980	656,500	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	544,263	1,065,478
	Withdrawal from Maintenance Reserve	10-310	0	55,000	0
	Adjustment for Prior Year Encumbrances		0	26,731	0
	Actual Revenues (Over)/Under Expenditures		11,343	0	0
General Fund Revenues	Total Operating Budget		4,722,646	5,505,766	5,882,767
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,776	0	0
	Total Revenues from Local Sources	20-1XXX	5,776	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	51,048	58,539	66,710
	Total Revenues from State Sources		51,048	58,539	66,710
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	109,857	52,020	93,167
	Title II	20-4451-4455	8,634	6,936	0
	Title IV	20-4471-4474	0	8,670	16,000
	IDEA Part B (Handicapped)	20-4420-4429	87,300	47,182	67,514
	ARP-ESSER	20-4540	268,639	0	0
	CARES Act Education Stabilization Fund	20-4530	9,716	0	0
	CRRSA Act-ESSER II	20-4534	230,847	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	24,407	0	0
	Total Revenues from Federal Sources		739,400	114,808	176,681
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	347,551	206,905
Special Revenue Fund Revenues	Total Grants and Entitlements		796,399	520,898	450,296
All Fund Revenues	Total Revenues/Sources		5,519,045	6,026,664	6,333,063
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	347,551	206,905
	Total Revenues/Sources Net of Transfers		5,519,045	5,679,113	6,126,158

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	1,131,492	1,883,616	1,823,293
	Special Education-Instruction	11-2XX-100-XXX	303,004	186,314	201,888
	Bilingual Education-Instruction	11-240-100-XXX	66,477	68,635	71,052
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,612	29,585	30,300
	School-Sponsored Athletics-Instruction	11-402-100-XXX	9,600	10,000	10,300
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	999,923	623,686	831,160
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,084	74,589	77,289
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	56,413	65,000	67,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	60,000	61,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	12,000	12,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	112,444	124,131	128,281
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	194,145	216,330	225,281
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	64,877	69,762	71,999
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,438	11,000	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	123,204	109,700	106,700
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	80,871	67,797	58,519
	Undistributed Expenditures-Central Services	11-000-251-XXX	74,972	155,428	123,039
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	441,229	445,819	481,417
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	381,542	429,924	444,765
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	490,785	850,800	864,334
	Total Undistributed Expenditures		3,076,927	3,315,966	3,564,284
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		4,606,112	5,494,136	5,701,137
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	116,534	11,580	181,580
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		116,534	11,630	181,630
General Fund Expenses and Transfers	General Fund Grand Total		4,722,646	5,505,766	5,882,767

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	51,048	406,090	273,615
	Total Preschool Education Aid	20-218-XXX-XXX	51,048	406,090	273,615
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	51,048	406,090	273,615
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	109,857	52,020	93,167
	Title II	20-XXX-XXX-XXX	8,634	6,936	0
	Title IV	20-XXX-XXX-XXX	0	8,670	16,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	87,300	47,182	67,514
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	9,716	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	230,847	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	24,407	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	268,639	0	0
	Total Federal Projects	20-XXX-XXX-XXX	739,400	114,808	176,681
Special Revenue Fund Expenses	Total Special Revenue Funds		796,399	520,898	450,296
All Fund Expenses	Total Expenditures/Appropriations		5,519,045	6,026,664	6,333,063
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	347,551	206,905
	Total Expenditures Net of Transfers		5,519,045	5,679,113	6,126,158

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	1,355,771	1,551,773	1,007,510	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	591,545	591,545	591,595	591,645
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	131,462	131,462	76,482	76,502
	Legal Reserve	0	307,968	307,968	0
	Unemployment Fund	0	0	0	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)	1,115,372	715,872	715,872	715,872
	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	1,518	1,343	1,343	1,343
	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	\$18,660	\$18,344	\$23,815	\$22,678	\$24,617
Total Classroom Instruction	\$10,524	\$10,461	\$13,996	\$13,402	\$14,707
Classroom-Salaries and Benefits	\$9,584	\$9,974	\$12,939	\$12,403	\$13,508
Classroom-General Supplies and Textbooks	\$590	\$374	\$619	\$586	\$629
Classroom-Purchased Services	\$351	\$113	\$438	\$414	\$570
Total Support Services	\$3,352	\$3,167	\$4,396	\$4,152	\$4,568
Support Services-Salaries and Benefits	\$2,476	\$2,560	\$3,178	\$2,999	\$3,293
Total Administrative Costs	\$1,728	\$1,827	\$2,278	\$2,152	\$2,019
Administration Salaries and Benefits	\$1,412	\$1,490	\$1,533	\$1,447	\$1,476
Total Operations and Maintenance of Plant	\$2,716	\$2,679	\$2,771	\$2,619	\$2,938
Operations and Maintenance-Salaries and Benefits	\$1,031	\$1,175	\$944	\$891	\$745
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$305	\$174	\$282	\$266	\$290
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$40	\$72	\$45	\$43	\$46
Employee Benefits as a percentage of salaries*	21.86%	21.57%	33.68%	33.33%	33.61%

*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)
Insurance Coverages and Benefits	BCJIF	0
Purchasing	State contract, Ed-date, MOESC and ESCNJ	0
Technology Services	BCSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
New Hanover Township	(A) General Fund School Levy	1,235,702
	(D) Total School Levy	1,235,702
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	63,917,500
	(H) Estimated Equalized Valuation (as of 10/01/23)	124,449,961
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.9333
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.9333
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9929
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9929
Wrightstown Borough	(A) General Fund School Levy	719,679
	(D) Total School Levy	719,679
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	39,105,372
	(H) Estimated Equalized Valuation (as of 10/01/23)	70,778,896
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.8404
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.8404
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0168
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0168

Employee Contract List for District

Name	Category	Measure
Bernard Biesiada	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$38,625
	Full-Time Equivalent (FTE)	0.2
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	65
	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	part time
	Contractual Post-Employment Benefit Description of Payout of Vacation days	part time
	Contractual Post-Employment Benefit Description of Payout of Personal days	part time
	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
Bernard Biesiada	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
David Bramley	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$108,130
	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	07/01/23
	End Date of Contract	06/30/24
	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	3
	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
David Bramley	Total Allowances Amount	\$1,000
	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	\$19,976
	Contractual Post-Employment Benefit Description of Payout of Sick days	contract max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	contract max
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted to sick 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
Dr. Scott Larkin	Job Title	Superintendent
	Job Title II	principal
	Base Annual Salary Amount	\$150,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. Scott Larkin	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/26
	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	3
	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	\$2,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$566
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$24,810
	Contractual Post-Employment Benefit Description of Payout of Sick days	contract max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem 30 days max
	Contractual Post-Employment Benefit Description of Payout of Personal days	rolled into sick 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

Employee Contract List for District

Name	Category	Measure
Dr. Scott Larkin	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