

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	130.0	121.0	130.0
On Roll Special Ed Full-Time	32.0	37.0	36.0
On Roll Subtotal	162.0	158.0	166.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	8.0	8.0	4.0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,075,335	3,293,114	3,358,976
	Total Tax Levy	10-121x	3,075,335	3,293,114	3,358,976
	Total Tuition	10-1300	39,940	28,500	48,516
	Unrestricted Miscellaneous Revenues	10-1XXX	5,749	1,500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	704	0	0
	Total Revenues from Local Sources		3,121,728	3,323,114	3,408,992
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	19,817	0	0
	Categorical Special Education Aid	10-3132	134,037	134,037	189,200
	Equalization Aid	10-3176	62,311	57,763	0
	Categorical Security Aid	10-3177	0	0	14,108
	Other State Aids	10-3XXX	0	2,047	0
	Total Revenues from State Sources		216,165	193,847	203,308
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	114,430	134,048
	Withdrawal from Capital Reserve for Local Share	10-307	0	39,824	0
	Withdrawal from Maintenance Reserve	10-310	0	9,500	0
	Actual Revenues (Over)/Under Expenditures		207,900	0	0
General Fund Revenues	Total Operating Budget		3,545,793	3,680,715	3,746,348
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	15,751	23,321	22,000
	Other Revenue from Local Sources	20-1XXX	602	0	0
	Total Revenues from Local Sources	20-1XXX	16,353	23,321	22,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	3,744	0	0
	Climate Awareness Education Grant	20-3291	5,963	0	0
	Total Revenues from State Sources		9,707	0	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,807	2,000	1,800
	IDEA Part B (Handicapped)	20-4420-4429	48,027	43,000	38,700
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	16,647	5,500	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	15,818	8,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	22,522	0	0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	33,131	10,000	0
	CRRSA Act-ESSER II	20-4534	9,511	0	0
	Total Revenues from Federal Sources		148,463	68,500	40,500
Special Revenue Fund Revenues	Total Grants and Entitlements		173,572	91,821	62,500
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	9,975	0	5,829
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	273,485	142,341	132,366
	Total Revenues from Local Sources		273,485	142,341	132,366
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	49,650	77,486	76,330
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	8,073	9,975
	Total Local Repayment of Debt		333,110	227,900	224,500
	Actual Revenues (Over)/Under Expenditures		-6,830	0	0
Debt Service Fund Revenues	Total Repayment of Debt		326,280	227,900	224,500
All Fund Revenues	Total Revenues/Sources		4,045,645	4,000,436	4,033,348
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,045,645	4,000,436	4,033,348

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,165,729	1,075,627	1,105,489
	Special Education-Instruction	11-2XX-100-XXX	318,239	318,401	328,358
	Basic Skills/Remedial-Instruction	11-230-100-XXX	40,811	104,377	107,479
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,046	11,600	25,100
	Summer School	11-422-XXX-XXX	15,779	19,730	20,322
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	51,940	145,880	54,620
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,768	36,858	37,666
	Undistributed Expenditures-Health Services	11-000-213-XXX	76,064	78,887	80,897
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	121,624	75,690	84,377
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	105,598	124,929	128,677
	Undistributed Expenditures-Guidance	11-000-218-XXX	61,056	78,211	80,542
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	113,630	112,259	115,260
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	24,855	25,625	26,996
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	18,805	21,630	24,800
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	773	6,000	6,075
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	226,673	258,265	250,268
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	20,136	21,883	22,338
	Undistributed Expenditures-Central Services	11-000-251-XXX	105,227	99,727	97,522
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	27,381	31,261	26,397
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	404,729	452,970	488,706
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,020	32,500	32,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	490,882	490,732	522,226
	Total Undistributed Expenditures		1,885,161	2,093,307	2,079,867
General Fund Current Expenses	Total General Current Expense		3,434,765	3,623,042	3,666,615
Capital Outlay	Equipment	12-XXX-XXX-730	2,649	7,500	53,400
	Facilities Acquisition and Construction Services	12-000-400-XXX	108,379	50,173	10,349
	Total Capital Outlay		111,028	57,673	63,749

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	15,984
	General Fund Grand Total		3,545,793	3,680,715	3,746,348
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	602	0	0
Special Revenue Fund Expenses for Other State Projects	Climate Awareness Education Grant Program	20-471-xxx-xxx	5,963	0	0
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	3,744	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	9,707	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,807	2,000	1,800
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	48,027	43,000	38,700
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	9,511	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	16,647	5,500	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	15,818	8,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	22,522	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	33,131	10,000	0
	Total Federal Projects	20-XXX-XXX-XXX	148,463	68,500	40,500
Special Revenue Fund Expenses	Total Special Revenue Funds		173,572	91,821	62,500
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	326,280	227,900	224,500
	Total Debt Service Funds		326,280	227,900	224,500
All Fund Expenses	Total Expenditures/Appropriations		4,045,645	4,000,436	4,033,348
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,045,645	4,000,436	4,033,348

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	355,451	312,101	269,817	250,000
	Repayment of Debt	11,218	18,048	9,975	0
Restricted for General Operating Budget	Capital Reserve	89,475	85,179	45,355	45,355
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	19,959	19,959	10,459	10,459
	Legal Reserve	267,036	186,377	114,231	0
	Unemployment Fund	26,010	25,495	25,495	25,495
	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	23,321	24,272	24,272	24,272
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,007	\$21,049	\$20,627	\$21,802	\$21,563
Total Classroom Instruction	\$10,610	\$11,608	\$11,064	\$11,587	\$11,401
Classroom-Salaries and Benefits	\$10,114	\$10,771	\$10,464	\$10,953	\$10,798
Classroom-General Supplies and Textbooks	\$257	\$624	\$295	\$312	\$297
Classroom-Purchased Services	\$238	\$212	\$304	\$322	\$306
Total Support Services	\$3,738	\$4,066	\$4,031	\$4,224	\$4,213
Support Services-Salaries and Benefits	\$3,024	\$3,321	\$3,592	\$3,759	\$3,723
Total Administrative Costs	\$2,429	\$2,651	\$2,522	\$2,883	\$2,667
Administration Salaries and Benefits	\$1,882	\$1,539	\$1,484	\$1,553	\$1,506
Total Operations and Maintenance of Plant	\$2,186	\$2,655	\$2,924	\$3,019	\$3,097
Operations and Maintenance-Salaries and Benefits	\$585	\$713	\$804	\$842	\$829
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$44	\$69	\$85	\$89	\$185
Total Equipment Costs	\$32	\$17	\$45	\$47	\$322
Legal Costs	\$40	\$65	\$60	\$210	\$139
Employee Benefits as a percentage of salaries*	21.85%	22.91%	23.24%	22.04%	22.64%

*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 2024-25 revised appropriations and the 2025-26 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
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	3,326,045
	(D) Total School Levy	3,463,398
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	217,346,700
	(H) Estimated Equalized Valuation (as of 10/01/24)	322,377,188
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5303
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5935
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0317
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0743

Employee Contract List for District

Name	Category	Measure
Kellie Frost	Job Title	Other
	Job Title II	LDT-C
	Base Annual Salary Amount	\$85,167
	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	09/01/24
	End Date of Contract	06/30/25
	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
Kristine Height	Job Title	Other
	Job Title II	Superintendent
	Base Annual Salary Amount	\$135,217
	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

Employee Contract List for District

Name	Category	Measure
Kristine Height	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