

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	121.0	111.0	118.0
On Roll Special Ed Full-Time	37.0	30.0	28.0
On Roll Subtotal	158.0	141.0	146.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	8.0	6.0	6.0

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,293,114	3,358,976	3,434,619
	Total Tax Levy	10-121x	3,293,114	3,358,976	3,434,619
	Total Tuition	10-1300	65,500	48,516	64,320
	Unrestricted Miscellaneous Revenues	10-1XXX	35,803	1,500	13,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
	Interest Earned on Capital Reserve Funds	10-1XXX	688	0	100
	Total Revenues from Local Sources		3,395,105	3,408,992	3,512,639
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	13,204	0	0
	Categorical Special Education Aid	10-3132	134,037	189,200	198,487
	Equalization Aid	10-3176	57,763	0	0
	Categorical Security Aid	10-3177	0	14,108	17,019
	Other State Aids	10-3XXX	2,047	0	0
	Total Revenues from State Sources		207,051	203,308	215,506
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	134,048	185,680
	Withdrawal from Unemployment Fund Balance	10-320	0	27,846	0
	Adjustment for Prior Year Encumbrances		0	4,771	0
	Actual Revenues (Over)/Under Expenditures		-105,767	0	0
General Fund Revenues	Total Operating Budget		3,496,389	3,778,965	3,913,825
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,370	22,000	22,000
	Total Revenues from Local Sources	20-1XXX	19,370	22,000	22,000
Special Revenue Fund Revenues from State Sources	Climate Awareness Education Grant	20-3291	12,680	0	0
	Total Revenues from State Sources		12,680	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	8,298	0	0
	Title II	20-4451-4455	3,283	1,800	1,350
	Title IV	20-4471-4474	10,000	0	0
	IDEA Part B (Handicapped)	20-4420-4429	42,837	38,700	31,275
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	5,896	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	8,154	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,129	0	0

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 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	9,395	0	0
	Total Revenues from Federal Sources		88,992	40,500	32,625
Special Revenue Fund Revenues	Total Grants and Entitlements		109,894	62,500	54,625
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	6,180	5,829	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	142,341	132,366	139,746
	Total Revenues from Local Sources		142,341	132,366	139,746
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	77,486	76,330	75,174
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	9,975	6,180
	Total Local Repayment of Debt		226,007	224,500	221,100
	Actual Revenues (Over)/Under Expenditures		1,893	0	0
Debt Service Fund Revenues	Total Repayment of Debt		227,900	224,500	221,100
All Fund Revenues	Total Revenues/Sources		3,834,183	4,065,965	4,189,550
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,834,183	4,065,965	4,189,550

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,122,175	1,105,489	1,125,049
	Special Education-Instruction	11-2XX-100-XXX	327,058	328,358	320,458
	Basic Skills/Remedial-Instruction	11-230-100-XXX	37,329	107,479	104,347
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,247	25,100	26,100
	Summer School	11-422-XXX-XXX	18,875	20,322	19,730
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	46,988	54,620	39,435
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	32,707	37,666	39,582
	Undistributed Expenditures-Health Services	11-000-213-XXX	72,992	80,897	84,416
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	133,257	84,377	100,169
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	140,403	128,677	131,279
	Undistributed Expenditures-Guidance	11-000-218-XXX	75,839	80,542	96,914
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	110,669	115,260	117,965
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	25,547	26,996	27,395
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	18,862	24,800	24,800
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	425	6,075	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	229,584	242,268	210,548
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	23,795	20,338	34,334
	Undistributed Expenditures-Central Services	11-000-251-XXX	91,650	97,522	92,663
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	17,678	20,130	12,510
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	410,131	509,744	559,646
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	4,915	32,500	32,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	490,129	550,072	605,575
	Total Undistributed Expenditures		1,925,571	2,112,484	2,215,731
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	100
General Fund Current Expenses	Total General Current Expense		3,439,255	3,699,232	3,811,515

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	6,961	53,400	53,400
	Facilities Acquisition and Construction Services	12-000-400-XXX	50,173	10,349	10,349
	Interest Deposit to Capital Reserve	10-604	0	0	100
	Total Capital Outlay		57,134	63,749	63,849
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	15,984	38,461
	General Fund Grand Total		3,496,389	3,778,965	3,913,825
Special Revenue Fund Expenses for Other State Projects	Climate Awareness Education Grant Program	20-471-xxx-xxx	12,680	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	12,680	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	8,298	0	0
	Title II	20-XXX-XXX-XXX	3,283	1,800	1,350
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	42,837	38,700	31,275
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	5,896	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	8,154	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,129	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	9,395	0	0
	Total Federal Projects	20-XXX-XXX-XXX	88,992	40,500	32,625
Special Revenue Fund Expenses	Total Special Revenue Funds		109,894	62,500	54,625
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	227,900	224,500	221,100
	Total Debt Service Funds		227,900	224,500	221,100
All Fund Expenses	Total Expenditures/Appropriations		3,834,183	4,065,965	4,189,550
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,834,183	4,065,965	4,189,550

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	312,101	285,068	265,251	250,000
	Repayment of Debt	18,048	16,155	6,180	0
Restricted for General Operating Budget	Capital Reserve	85,179	96,043	96,043	96,143
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	19,959	60,459	60,459	60,559
	Legal Reserve	186,377	284,660	170,429	0
	Unemployment Fund	25,495	25,629	476	476
	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	24,272	35,420	35,420	35,420
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,049	\$21,504	\$21,563	\$25,801	\$25,790
Total Classroom Instruction	\$11,608	\$11,571	\$11,401	\$13,644	\$13,440
Classroom-Salaries and Benefits	\$10,771	\$11,015	\$10,798	\$12,929	\$12,750
Classroom-General Supplies and Textbooks	\$624	\$274	\$297	\$352	\$340
Classroom-Purchased Services	\$212	\$282	\$306	\$363	\$350
Total Support Services	\$4,066	\$4,591	\$4,213	\$5,039	\$5,303
Support Services-Salaries and Benefits	\$3,321	\$3,908	\$3,723	\$4,458	\$4,719
Total Administrative Costs	\$2,651	\$2,595	\$2,667	\$3,063	\$2,762
Administration Salaries and Benefits	\$1,539	\$1,601	\$1,506	\$1,804	\$1,696
Total Operations and Maintenance of Plant	\$2,655	\$2,683	\$3,097	\$3,832	\$4,060
Operations and Maintenance-Salaries and Benefits	\$713	\$433	\$829	\$993	\$976
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$69	\$64	\$185	\$222	\$224
Total Equipment Costs	\$17	\$44	\$322	\$381	\$368
Legal Costs	\$65	\$40	\$139	\$164	\$158
Employee Benefits as a percentage of salaries*	22.91%	22.37%	22.64%	23.85%	25.81%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	Multiple Co-operatives local and national	0
Special Education Services	Shared Speech Therapist with Mantua Twp (LEA)	0
Technology Services	Shared Technology Services with Gateway Regional (LEA)	0
Transportation Services, including Fuel	Transportation Jointure with Gateway Regional (LEA)	0

Estimated Tax Rates

Municipality	Category	Amount
Wenonah	(A) General Fund School Levy	3,396,798
	(D) Total School Levy	3,532,854
	(B) Estimated Net Taxable Valuation (as of 01/01/26)	216,669,900
	(H) Estimated Equalized Valuation (as of 10/01/25)	351,208,111
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5677
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6305
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9672
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0059

Employee Contract List for District

Name	Category	Measure
Kellie Frost	Job Title	Other
	Job Title II	LDT-C
	Base Annual Salary Amount	\$87,722
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$750
	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	not available
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not available
	Contractual Post-Employment Benefit Description of Payout of Personal days	not available
	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	Other
	Job Title II	Superintendent
	Base Annual Salary Amount	\$138,057
	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	07/01/25
	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	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	\$28,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$3,451
	Contractual Post-Employment Benefit Description of Payout of Sick days	not available
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	not available
	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