

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	157.0	152.0	151.0
On Roll Special Ed Full-Time	18.0	14.0	22.0
On Roll Subtotal	175.0	166.0	173.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	11.0	12.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,704,160	2,781,084	2,836,706
	Total Tuition	10-1300	38,350	26,000	48,000
	Unrestricted Miscellaneous Revenues	10-1XXX	1,360	1,000	35,110
	Interest Earned on Capital Reserve Funds	10-1XXX	182	0	0
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apssds Only)	10-1XXX	1,216	0	0
	Total Revenues from Local Sources		2,745,268	2,808,084	2,919,816
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	20,008	0	0
	Categorical Special Education Aid	10-3132	134,037	134,037	134,037
	Equalization Aid	10-3176	348,977	308,080	243,381
	Other State Aids	10-3XXX	2,610	0	0
	Total Revenues from State Sources		505,632	442,117	377,418
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	18,357	119,376
	Adjustment for Prior Year Encumbrances		0	61,380	0
	Actual Revenues (Over)/Under Expenditures		-90,098	0	0
General Fund Revenues	Total Operating Budget		3,160,802	3,329,938	3,416,610
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,109	0	0
	Total Revenues from Local Sources	20-1XXX	5,109	0	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,629	3,077	2,615
	Title IV	20-4471-4474	210	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	45,689	45,029	38,275
	Total Revenues from Federal Sources		47,528	48,106	40,890
Special Revenue Fund Revenues	Total Grants and Entitlements		52,637	48,106	40,890
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	196,500	193,100	194,700
	Total Revenues from Local Sources		196,500	193,100	194,700
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		196,500	193,100	194,700
Debt Service Fund Revenues	Total Repayment of Debt		196,500	193,100	194,700
All Fund Revenues	Total Revenues/Sources		3,409,939	3,571,144	3,652,200
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,409,939	3,571,144	3,652,200

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,235,565	1,173,063	1,229,608
	Special Education-Instruction	11-2XX-100-XXX	147,393	144,622	142,152
	Basic Skills/Remedial-Instruction	11-230-100-XXX	63,196	76,796	104,119
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,886	10,925	8,925
	Summer School	11-422-XXX-XXX	6,044	11,105	13,206
	Community Services Programs/Operations	11-800-330-XXX	9,651	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	110,757	129,754	135,037
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	18,615	24,789	25,366
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,606	79,199	83,921
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	86,231	63,835	56,259
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	130,537	145,702	157,723
	Undistributed Expenditures-Guidance	11-000-218-XXX	51,122	52,715	54,696
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	89,956	103,397	101,348
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	64,108	95,831	100,105
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	25,980	25,586	24,374
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	295	5,197	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	160,673	178,165	193,097
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	16,800	17,851	17,692
	Undistributed Expenditures-Central Services	11-000-251-XXX	119,938	103,559	87,705
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	4,562	20,580	19,130
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	208,538	282,721	298,718
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	32,227	28,298	33,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	465,042	477,071	489,453
	Total Undistributed Expenditures			1,656,987	1,834,250
General Fund Current Expenses	Total General Current Expense		3,128,722	3,250,761	3,381,634

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	3,995	0	24,627
	Facilities Acquisition and Construction Services	12-000-400-XXX	28,085	79,177	10,349
	Total Capital Outlay		32,080	79,177	34,976
General Fund Expenses and Transfers	General Fund Grand Total		3,160,802	3,329,938	3,416,610
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,109	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,629	3,077	2,615
	Title IV	20-XXX-XXX-XXX	210	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	45,689	45,029	38,275
	Total Federal Projects	20-XXX-XXX-XXX	47,528	48,106	40,890
Special Revenue Fund Expenses	Total Special Revenue Funds		52,637	48,106	40,890
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	196,500	193,100	194,700
	Total Debt Service Funds		196,500	193,100	194,700
All Fund Expenses	Total Expenditures/Appropriations		3,409,939	3,571,144	3,652,200
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,409,939	3,571,144	3,652,200

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	100,119	50,365	50,365	50,365
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	15,000	15,000	15,000
	Legal Reserve	12,208	108,966	96,758	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)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	306,248	278,767	272,618	250,000
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,077	\$16,941	\$17,310	\$18,631	\$18,576
Total Classroom Instruction	\$9,917	\$9,992	\$10,093	\$10,217	\$10,318
Classroom-Salaries and Benefits	\$9,622	\$9,508	\$9,476	\$9,597	\$9,467
Classroom-General Supplies and Textbooks	\$122	\$302	\$402	\$418	\$632
Classroom-Purchased Services	\$173	\$183	\$215	\$202	\$219
Total Support Services	\$2,374	\$3,521	\$3,336	\$4,276	\$4,196
Support Services-Salaries and Benefits	\$1,687	\$2,529	\$2,740	\$3,750	\$3,713
Total Administrative Costs	\$2,181	\$2,025	\$2,127	\$2,256	\$2,152
Administration Salaries and Benefits	\$1,889	\$1,691	\$1,800	\$1,793	\$1,749
Total Operations and Maintenance of Plant	\$1,517	\$1,279	\$1,664	\$1,803	\$1,848
Operations and Maintenance-Salaries and Benefits	\$670	\$519	\$732	\$548	\$670
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$75	\$69	\$89	\$79	\$62
Total Equipment Costs	\$0	\$23	\$0	\$0	\$142
Legal Costs	\$11	\$30	\$28	\$60	\$58
Employee Benefits as a percentage of salaries*	25.08%	22.60%	24.63%	22.30%	22.06%

\*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 2019-20 revised appropriations and the 2020-21 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)
Curriculum Services	Curriculum Director w/Woodbury Heights (Wenonah LEA)	0
Custodial and Maintenance Services	Facility Management and custodial/maintenance services w/Gateway Regional (LEA)	0
Insurance Coverages and Benefits	Member of GCSSSDJIF	0
Others	Member of ACEES (Alliance for Competitive Energy Services for both Gas and Electric	0
	Member of ESCNJ - cooperative for various services and supplies	0
	Member of Hunterdon County ESC - cooperative for various services and supplies	0
Transportation Services, including Fuel	Transportation Jointure w/Gateway Regional (LEA) for students w/disabiliites	0

Estimated Tax Rates

Municipality	Category	Amount
Wenonah	(A) General Fund School Levy	2,808,895
	(D) Total School Levy	3,002,795
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	220,010,800
	(H) Estimated Equalized Valuation (as of 10/01/19)	222,773,188
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2767
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3648
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2609
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3479



Employee Contract List for District

Name	Category	Measure
Jennifer Buckman	Job Title	Other
	Job Title II	Curriculum Director
	Base Annual Salary Amount	\$80,000
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	15
	Shared District	5870
	Job Title Other District	Curriculum Director
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	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
	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	\$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	No vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout; roll into unused sick
	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
Jennifer Buckman	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	\$109,241
	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	01/03/17
	End Date of Contract	06/30/20
	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	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

Employee Contract List for District

Name	Category	Measure
Kristine Height	Total Allowances Amount	\$2,300
	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 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	