

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	136.0	170.0	181.0
On Roll Special Ed Full-Time	21.0	25.0	24.0
On Roll Subtotal	157.0	195.0	205.0
Sent to Other Districts Regular	17.0	16.0	15.0
Sent to Other Districts Special Ed	3.0	5.0	7.0
Received	37.0	44.0	39.0

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	2,750,279	2,855,285	2,912,390
	Total Tuition	10-1300	116,680	80,000	80,070
	Unrestricted Miscellaneous Revenues	10-1XXX	0	1,490	1,420
	Interest Earned on Maintenance Reserve	10-1XXX	775	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	3,125	500	500
	Other Restricted Miscellaneous Revenues	10-1XXX	8,349	0	0
	Total Revenues from Local Sources			2,879,208	2,937,285
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	117,432	117,432	117,432
	Categorical Special Education Aid	10-3132	106,577	106,577	106,577
	Equalization Aid	10-3176	33,846	33,846	33,846
	Categorical Security Aid	10-3177	29,905	29,905	29,905
	Adjustment Aid	10-3178	245,463	202,672	147,375
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources			534,093	490,432
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	327,461	325,404
	Adjustment for Prior Year Encumbrances		0	127	0
	Actual Revenues (Over)/Under Expenditures		-22,458	0	0
General Fund Revenues	Total Operating Budget		3,390,843	3,755,305	3,754,929
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	0	0	6,000
	Other Revenue from Local Sources	20-1XXX	2,691	2,152	1,916
	Total Revenues from Local Sources	20-1XXX	2,691	2,152	7,916
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	52,950	269,157	338,910
	Total Revenues from State Sources		52,950	269,157	338,910
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	97,261	77,809	58,897
	Title II	20-4451-4455	7,753	6,202	4,968
	Title IV	20-4471-4474	10,000	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	49,415	39,532	40,041
	Other	20-4XXX	21,666	17,333	9,870
	Total Revenues from Federal Sources			186,095	148,876

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	25,634
Special Revenue Fund Revenues	Total Grants and Entitlements		241,736	420,185	494,236
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	90,448	105,074	103,291
	Total Revenues from Local Sources		90,448	105,074	103,291
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	53,315	54,130	53,211
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		143,763	159,204	156,502
	Actual Revenues (Over)/Under Expenditures		13,046	0	0
Debt Service Fund Revenues	Total Repayment of Debt		156,809	159,204	156,502
All Fund Revenues	Total Revenues/Sources		3,789,388	4,334,694	4,405,667
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	25,634
	Total Revenues/Sources Net of Transfers		3,789,388	4,334,694	4,380,033

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	1,049,770	1,181,877	1,168,154	
	Special Education-Instruction	11-2XX-100-XXX	117,103	125,000	126,000	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18	5,500	5,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	528,063	773,731	704,320	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,685	3,500	4,000	
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,256	67,400	68,750	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	40,280	45,000	60,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	34,118	73,000	50,000	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	33,053	41,068	40,501	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	27,760	28,250	27,500	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	35,584	17,500	16,500	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,766	5,384	8,414	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	73,168	88,150	91,510	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	86,329	100,200	104,000	
	Undistributed Expenditures-Central Services	11-000-251-XXX	95,304	78,885	82,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	223,627	246,250	260,697	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	195,403	273,850	293,350	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	482,265	575,150	633,223	
	Undistributed Expenditures-Food Services	11-000-310-930	10,000	10,000	10,000	
		Total Undistributed Expenditures		1,939,661	2,427,318	2,454,765
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
General Fund Current Expenses	Total General Current Expense		3,106,552	3,739,705	3,754,429	
Capital Outlay	Equipment	12-XXX-XXX-730	15,173	0	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	269,118	0	0	
	Interest Deposit to Capital Reserve	10-604	0	500	500	
		Total Capital Outlay		284,291	500	500

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	15,100	0
	General Fund Grand Total		3,390,843	3,755,305	3,754,929
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,691	2,152	1,916
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	42,000	123,136	186,031
	Support Services	20-218-200-XXX	10,950	118,021	172,190
	Facility Acquisition and Construction Services	20-218-400-XXX	0	28,000	12,323
	Total Preschool Education Aid	20-218-XXX-XXX	52,950	269,157	370,544
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	52,950	269,157	370,544
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	97,261	77,809	58,897
	Title II	20-XXX-XXX-XXX	7,753	6,202	4,968
	Title IV	20-XXX-XXX-XXX	10,000	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	49,415	39,532	40,041
	Other	20-XXX-XXX-XXX	21,666	17,333	9,870
	Total Federal Projects	20-XXX-XXX-XXX	186,095	148,876	121,776
Special Revenue Fund Expenses	Total Special Revenue Funds		241,736	420,185	494,236
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	156,809	159,204	156,502
	Total Debt Service Funds		156,809	159,204	156,502
All Fund Expenses	Total Expenditures/Appropriations		3,789,388	4,334,694	4,405,667
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	25,634
	Total Expenditures Net of Transfers		3,789,388	4,334,694	4,380,033

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	883,437	917,444	917,944	918,444
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	155,000	155,775	155,785	155,795
	Legal Reserve	649,330	650,835	324,534	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	251,160	252,030	250,870	250,000
	Repayment of Debt	13,046	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	\$15,172	\$15,022	\$16,775	\$15,120	\$15,070
Total Classroom Instruction	\$9,429	\$9,571	\$10,790	\$9,683	\$9,509
Classroom-Salaries and Benefits	\$8,793	\$8,675	\$9,607	\$8,663	\$8,538
Classroom-General Supplies and Textbooks	\$339	\$426	\$587	\$458	\$433
Classroom-Purchased Services	\$297	\$471	\$595	\$561	\$538
Total Support Services	\$2,215	\$1,927	\$2,167	\$2,230	\$2,348
Support Services-Salaries and Benefits	\$1,767	\$1,417	\$1,455	\$1,441	\$1,434
Total Administrative Costs	\$1,998	\$1,967	\$2,081	\$1,747	\$1,747
Administration Salaries and Benefits	\$1,641	\$1,621	\$1,651	\$1,386	\$1,391
Total Operations and Maintenance of Plant	\$1,455	\$1,475	\$1,636	\$1,374	\$1,384
Operations and Maintenance-Salaries and Benefits	\$420	\$393	\$469	\$394	\$398
Board Contribution to Food Services	\$53	\$62	\$61	\$52	\$49
Total Extracurricular Costs	\$0	\$0	\$34	\$28	\$27
Total Equipment Costs	\$266	\$94	\$0	\$144	\$60
Legal Costs	\$28	\$11	\$49	\$41	\$39
Employee Benefits as a percentage of salaries*	33.64%	32.27%	36.46%	36.39%	39.41%

*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)
Business Services	Shared Business Administrator services provided to Quinton Township School	0
Food Services	LEA to LEA Agreement for satellite vending of school meals	0
Insurance Coverages and Benefits	NJSIG (NJ School Insurance Group) for general insurance	0
	Public Employer Trust administered by Brown and Brown Benefit Advisors for health insurance	0
Municipal/Public Works	Snow plowing services provided by Mannington Township	0
Purchasing	ACES (Alliance for Competitive Energy Services) for discounted pricing on electric service	0
	ACT (Alliance for Competitive Telecommunications) for discounted pricing on telephone service	0
	Pittsgrove Township School District Natural Gas Consortium	0
	ESCNJ (Educational Services Commission of NJ) Co-op member	0
	CCESC (Camden County Education Services Commission) Co-op member	0
Garden State Co-op member - Group pricing on cafeteria food and supplies	0	
Social Worker/Psychologist	Child Study Team services provided by SCSSSD along with guidance, occupational therapy, physical therapy and speech services	0
Technology Services	NJDRLAP coordinated by ESCNJ for internet service (currently Comcast)	0
Transportation Services, including Fuel	Transportation Cooperative for Special Education, Academy, Choice, etc. bus routes; Route tiering with neighboring districts to reduce elementary and high school transportation costs	0

Estimated Tax Rates

Municipality	Category	Amount
Mannington Township	(A) General Fund School Levy	2,912,390
	(D) Total School Levy	3,015,681
	(B) Estimated Net Taxable Valuation (as of 02/05/20)	181,649,287
	(H) Estimated Equalized Valuation (as of 10/01/19)	187,668,090
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6033
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6602
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5519
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6069

Employee Contract List for District

Name	Category	Measure
Karen Mathews	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$75,770
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4280
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	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	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	\$3,575
	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	1/260th upon retirement - cap \$7,500
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th upon retirement or severance
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for 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
Karen Mathews	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
Kristin Williams	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$102,236
	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	07/01/15
	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	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
Kristin Williams	Total Allowances Amount	\$4,450
	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	1/260th upon retirement - cap \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th - prorated 1.67 accrued per month
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for 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
	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	