

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	134.0	136.0	141.0
On Roll Special Ed Full-Time	18.0	21.0	22.0
On Roll Subtotal	152.0	157.0	163.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	12.0	17.0	0.0
Sent to Other Districts Special Ed	2.5	3.0	0.0
Received	27.0	37.0	34.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,668,575	2,750,279	2,855,285
Total Tuition	10-1300	70,600	50,000	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	13,256	2,487	1,490
Interest Earned On Maintenance Reserve	10-1XXX	0	10	10
Interest Earned On Capital Reserve Funds	10-1XXX	837	25	500
Subtotal - Revenues From Local Sources		2,753,268	2,802,801	2,937,285
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	117,432	117,432	117,432
Categorical Special Education Aid	10-3132	101,080	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	262,863	245,463	202,672
PARCC Readiness Aid	10-3181	1,570	0	0
Per Pupil Growth Aid	10-3182	1,570	0	0
Professional Learning Community Aid	10-3183	1,670	0	0
Other State Aids	10-3XXX	1,160	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	485	500	0
Subtotal - Revenues From State Sources		551,581	533,723	490,432
Budgeted Fund Balance - Operating Budget	10-303	0	323,029	327,461
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	229,157	0
Adjustment For Prior Year Encumbrances		0	14,826	0
Actual Revenues (Over)/Under Expenditures		-387,567	0	0
Total Operating Budget		2,917,282	3,903,536	3,755,178

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,465	2,690	2,152
Total Revenues From Local Sources	20-1XXX	2,465	2,690	2,152
Revenues from State Sources:				
Preschool Education Aid	20-3218	59,592	52,950	42,386
Total Revenues From State Sources		59,592	52,950	42,386
Revenues from Federal Sources:				
Title I	20-4411-4416	103,585	97,261	77,809
Title II	20-4451-4455	6,675	7,753	6,202
Title IV	20-4471-4474	10,000	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	50,570	49,415	39,532
Other	20-4XXX	23,988	21,666	17,333
Total Revenues From Federal Sources		194,818	186,095	148,876
Total Grants And Entitlements		256,875	241,735	193,414
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	109,651	90,448	105,074
Total Revenues From Local Sources		109,651	90,448	105,074
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	49,764	53,315	54,130
Budgeted Fund Balance	40-303	0	13,046	0
Total Local Repayment Of Debt		159,415	156,809	159,204
Total Repayment Of Debt		159,415	156,809	159,204

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues/Sources		3,333,572	4,302,080	4,107,796
Total Revenues/Sources Net of Transfers		3,333,572	4,302,080	4,107,796

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	947,867	1,171,680	1,181,750
Special Education - Instruction	11-2XX-100-XXX	114,247	120,036	125,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	5,500	5,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	375,095	642,376	788,831
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	9,774	8,300	3,500
Undist. Expenditures - Health Services	11-000-213-XXX	59,917	65,400	67,400
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	33,603	55,418	45,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	79,523	89,500	73,000
Undist. Expenditures - Guidance	11-000-218-XXX	0	24,000	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	31,148	56,276	41,068
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	12,524	31,800	28,750
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	39,204	38,750	17,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,339	4,777	4,884
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	68,390	77,700	88,150
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	80,033	85,950	100,200
Undist. Expend. - Central Services	11-000-251-XXX	96,822	101,100	78,885
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	208,798	309,437	246,250
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	212,593	278,325	273,850
Personal Services - Employee Benefits	11-XXX-XXX-2XX	494,923	489,950	575,150
Undistributed Expenditures-Food Services	11-000-310-930	8,263	10,000	10,000
Total Undistributed Expenditures		1,813,949	2,369,059	2,442,418
Interest Earned On Maintenance Reserve	10-606	0	10	10
Total General Current Expense		2,876,063	3,666,285	3,754,678

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	41,219	8,069	0
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	229,157	0
Interest Deposit To Capital Reserve	10-604	0	25	500
Total Capital Outlay		41,219	237,251	500
General Fund Grand Total		2,917,282	3,903,536	3,755,178
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,465	2,690	2,152
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	54,582	42,000	33,600
Support Services	20-218-200-XXX	5,010	10,950	8,786
Total Preschool Education Aid	20-218-XXX-XXX	59,592	52,950	42,386
Total State Projects	20-XXX-XXX-XXX	59,592	52,950	42,386
Federal Projects:				
Title I	20-XXX-XXX-XXX	103,585	97,261	77,809
Title II	20-XXX-XXX-XXX	6,675	7,753	6,202
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	50,570	49,415	39,532
Other	20-XXX-XXX-XXX	23,988	21,666	17,333
Total Federal Projects	20-XXX-XXX-XXX	194,818	186,095	148,876
Total Special Revenue Funds		256,875	241,735	193,414
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	159,415	156,809	159,204
Total Debt Service Funds		159,415	156,809	159,204
Total Expenditures/Appropriations		3,333,572	4,302,080	4,107,796
Total Expenditures Net of Transfers		3,333,572	4,302,080	4,107,796

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	250,870	251,160	251,160	250,000
Unrestricted	Repayment of Debt	13,046	13,046	0	0
Restricted for General Operating Budget	Capital Reserve	567,600	883,437	654,305	654,805
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	100,000	155,000	155,010	155,020
Restricted for General Operating Budget	Legal Reserve	621,634	649,330	326,301	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,460	\$15,172	\$16,270	\$17,825	\$16,775
Total Classroom Instruction	\$9,070	\$9,429	\$9,592	\$10,593	\$10,790
Classroom-Salaries and Benefits	\$8,508	\$8,793	\$8,538	\$8,949	\$9,607
Classroom-General Supplies and Textbooks	\$200	\$339	\$632	\$1,011	\$587
Classroom-Purchased Services	\$362	\$297	\$422	\$632	\$595
Total Support Services	\$1,599	\$2,215	\$2,683	\$2,951	\$2,167
Support Services-Salaries and Benefits	\$1,245	\$1,767	\$1,860	\$2,124	\$1,455
Total Administrative Costs	\$2,088	\$1,998	\$2,023	\$2,083	\$2,081
Administration Salaries and Benefits	\$1,707	\$1,641	\$1,614	\$1,691	\$1,651
Total Operations and Maintenance of Plant	\$1,629	\$1,455	\$1,867	\$2,079	\$1,636
Operations and Maintenance-Salaries and Benefits	\$883	\$420	\$430	\$462	\$469
Board Contribution to Food Services	\$63	\$53	\$58	\$64	\$61
Total Extracurricular Costs	\$0	\$0	\$32	\$35	\$34
Total Equipment Costs	\$431	\$266	\$0	\$51	\$0
Legal Costs	\$11	\$28	\$46	\$38	\$49
Employee Benefits as a percentage of salaries*	31.29%	33.64%	34.46%	30.61%	36.46%

\*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 2018-19 revised appropriations and the 2019-20 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 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
Social Worker/Psychologist	Child Study Team services provided by SCSSSD along with guidance, occupational therapy, physical therapy and speech services	0
Others	Pittsgrove Township School District Consortium for Right to Know and AHERA inspections	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
Purchasing	ACES (Alliance for Competitive Energy Services) for discounted pricing on electric service	0
Purchasing	ACT (Alliance for Competitive Telecommunications) for discounted pricing on telephone service	0
Purchasing	Pittsgrove Township School District Natural Gas Consortium	0
Purchasing	ESCNJ (Educational Services Commission of NJ) Co-op member	0
Purchasing	ACES (Alliance for Competitive Energy) for discounted pricing on electric service	0
Municipal/Public Works	Snow plowing services provided by Mannington Township	0
Technology Services	NJDRLAP coordinated by ESCNJ for internet service (currently Comcast)	0
Insurance Coverages and Benefits	NJSIG (NJ School Insurance Group) for general insurance	0
Insurance Coverages and Benefits	Public Employer Trust administered by Brown and Brown Benefit Advisors for medical insurance	0

ID=Mannington Township

Category	Amount
(A) General Fund School Levy	2,855,285
(D) Total School Levy	2,960,359
(B) Estimated Net Taxable Valuation (as of 10/01/18)	189,479,704
(H) Estimated Equalized Valuation (as of 10/01/18)	191,253,984
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5069
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5624
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4929
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5479

Name=Karen Mathews

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$74,285
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	07/01/18
End Date of Contract	06/30/19
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

Name=Karen Mathews

Category	Measure
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

Name=Kristin Williams

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$100,231
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
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 moth
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

Name=Kristin Williams

Category	Measure
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