

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,110.0	1,073.0	1,155.0
On Roll Special Ed Full-Time	158.0	160.0	155.0
On Roll Subtotal	1,268.0	1,233.0	1,310.0
Sent to Other Districts Regular	2.0	0.0	0.0
Sent to Other Districts Special Ed	2.0	2.0	0.0
Received	79.0	10.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,940,208	13,199,012	13,331,013
	Total Tuition	10-1300	346,577	280,000	25,000
	Rents and Royalties	10-1910	0	30,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	203,893	26,514	27,600
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		13,490,678	13,535,626	13,398,713
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	94,099	92,254	92,254
	Categorical Special Education Aid	10-3132	731,840	731,840	731,840
	Equalization Aid	10-3176	5,286,989	5,286,989	5,201,864
	Categorical Security Aid	10-3177	24,998	24,998	24,998
	PARCC Readiness Aid	10-3181	11,490	0	0
	Per Pupil Growth Aid	10-3182	11,490	0	0
	Professional Learning Community Aid	10-3183	10,795	0	0
	Other State Aids	10-3XXX	5,220	0	0
	Total Revenues from State Sources		6,176,921	6,136,081	6,050,956
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	40,285	17,736	24,656
	Total Revenues from Federal Sources		40,285	17,736	24,656
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	346,571	678,415
	Adjustment for Prior Year Encumbrances		0	261,018	0
	Actual Revenues (Over)/Under Expenditures		-282,515	0	0
General Fund Revenues	Total Operating Budget		19,425,369	20,297,032	20,152,740
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	4,101	3,500	5,000
	Total Revenues from Local Sources	20-1XXX	4,101	3,500	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	1,624,755	0
	Other Restricted Entitlements	20-32XX	49,935	74,980	80,000
	Total Revenues from State Sources		49,935	1,699,735	80,000

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	125,140	127,820	110,000
	Title II	20-4451-4455	26,592	27,322	25,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	407,396	432,645	315,000
	Total Revenues from Federal Sources		559,128	587,787	450,000
Special Revenue Fund Revenues	Total Grants and Entitlements		613,164	2,291,022	535,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	680,038	642,835	562,480
	Total Revenues from Local Sources		680,038	642,835	562,480
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	354,562	335,165	293,270
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,034,600	978,000	855,750
Debt Service Fund Revenues	Total Repayment of Debt		1,034,600	978,000	855,750
All Fund Revenues	Total Revenues/Sources		21,073,133	23,566,054	21,543,490
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		21,073,133	23,566,054	21,543,490

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,337,316	5,516,835	5,629,668
	Special Education-Instruction	11-2XX-100-XXX	2,707,004	2,963,286	2,637,024
	Basic Skills/Remedial-Instruction	11-230-100-XXX	905,411	820,156	834,243
	Bilingual Education-Instruction	11-240-100-XXX	1,653	4,740	5,625
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	58,223	65,000	65,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	1,000	1,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	33,256	22,403	20,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	341,167	345,075	349,330
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	532,469	553,486	579,175
	Undistributed Expenditures-Guidance	11-000-218-XXX	128,141	180,584	178,300
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	528,310	540,477	607,962
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	80,388	95,664	82,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	183,275	174,892	169,300
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	121,473	126,237	117,340
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	402,271	484,142	424,910
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	723,708	760,318	738,852
	Undistributed Expenditures-Central Services	11-000-251-XXX	247,120	297,900	300,900
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	204,356	227,360	192,810
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,138,123	2,039,021	2,037,545
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	824,498	887,650	968,600
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,808,657	4,173,750	4,212,556
	Total Undistributed Expenditures		10,297,212	10,908,959	10,980,080
General Fund Current Expenses	Total General Current Expense		19,306,819	20,279,976	20,152,640
Capital Outlay	Equipment	12-XXX-XXX-730	102,229	0	0
	Interest Deposit to Capital Reserve	10-604	427	100	100
	Total Capital Outlay		102,656	100	100

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	15,894	16,956	0
	General Fund Grand Total		19,425,369	20,297,032	20,152,740
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,101	3,500	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	865,307	0
	Support Services	20-218-200-XXX	0	704,539	0
	Facility Acquisition and Construction Services	20-218-400-XXX	0	54,909	0
	Total Preschool Education Aid	20-218-XXX-XXX	0	1,624,755	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	7,295	6,835	5,900
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	12,282	12,917	11,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	12,088	18,254	15,100
	Nonpublic Nursing Services	20-XXX-XXX-XXX	13,289	12,416	10,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,981	4,608	4,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	19,950	34,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	49,935	1,699,735	80,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	125,140	127,820	110,000
	Title II	20-XXX-XXX-XXX	26,592	27,322	25,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	407,396	432,645	315,000
	Total Federal Projects	20-XXX-XXX-XXX	559,128	587,787	450,000
Special Revenue Fund Expenses	Total Special Revenue Funds		613,164	2,291,022	535,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,034,600	978,000	855,750
	Total Debt Service Funds		1,034,600	978,000	855,750
All Fund Expenses	Total Expenditures/Appropriations		21,073,133	23,566,054	21,543,490
Expenses Net of Transfers	Total Expenditures Net of Transfers		21,073,133	23,566,054	21,543,490

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	284,444	384,871	384,971	385,071
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	240,197	290,537	290,537	290,537
	Legal Reserve	660,421	1,024,986	678,415	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	382,437	393,719	393,719	393,719
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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	\$14,276	\$14,423	\$14,937	\$16,983	\$14,629
Total Classroom Instruction	\$9,125	\$8,965	\$9,355	\$10,701	\$9,133
Classroom-Salaries and Benefits	\$8,824	\$8,420	\$9,118	\$10,184	\$8,861
Classroom-General Supplies and Textbooks	\$298	\$533	\$230	\$443	\$266
Classroom-Purchased Services	\$3	\$13	\$7	\$74	\$6
Total Support Services	\$1,951	\$1,901	\$2,079	\$2,520	\$2,046
Support Services-Salaries and Benefits	\$1,775	\$1,728	\$1,872	\$2,020	\$1,850
Total Administrative Costs	\$1,562	\$1,519	\$1,645	\$1,760	\$1,568
Administration Salaries and Benefits	\$1,278	\$1,224	\$1,295	\$1,347	\$1,229
Total Operations and Maintenance of Plant	\$1,581	\$1,978	\$1,790	\$1,899	\$1,816
Operations and Maintenance-Salaries and Benefits	\$870	\$1,312	\$1,016	\$1,018	\$1,057
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$57	\$59	\$68	\$71	\$67
Total Equipment Costs	\$0	\$80	\$0	\$45	\$0
Legal Costs	\$6	\$3	\$8	\$4	\$8
Employee Benefits as a percentage of salaries*	33.11%	30.49%	32.11%	31.72%	32.65%

*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Custodial and maintenance services provided to the Township of Mantua and the Mantua Utilities Authority	0
Insurance Coverages and Benefits	Participation in health insurance fund for medical and prescription benefits; Participation in insurance fund for property and workers compensation benefits.	0
Municipal/Public Works	Coordinated services for trash removal and recycling; salt for snow removal; auto repairs; HVAC repairs	0
Others	SRO through the Mantua Twp. Police Department	0
	Behaviorist shared with Harrison Township School District	0
Purchasing	Telephone-ACT Consortium; Gas/Electric-ACES Consortium; Supplies-MRESC, HECS	0
Special Education Services	Coordinated services with GCSSSD for special education placements and administration of non-public programs.	0
Transportation Services, including Fuel	Jointure with Clearview Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Mantua Twp	(A) General Fund School Levy	13,331,013
	(D) Total School Levy	13,893,493
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,334,185,026
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,429,363,139
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9992
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0413
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9327
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9720

Employee Contract List for District

Name	Category	Measure
Denise Mennella	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None Reported
	Base Annual Salary Amount	\$78,594
	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	14
	Contracted Number of Annual Sick Days	11
	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	\$100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$436
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$10,700
	Contractual Post-Employment Benefit Description of Payout of Sick days	Min. of 50 to max. of 120 days at retirement at \$45/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of unused vacation days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
Denise Mennella	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
Howard "Butch" Bruner	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None Reported
	Base Annual Salary Amount	\$81,756
	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	15
	Contracted Number of Annual Sick Days	11
	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
Michelle Daminger	Job Title	Board Secretary
	Job Title II	None Reported
	Base Annual Salary Amount	\$84,208
	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	17
	Contracted Number of Annual Sick Days	11
	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	\$940
	Total Bonuses Amount	\$450
	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	\$11,187
	Contractual Post-Employment Benefit Description of Payout of Sick days	Min. of 50 to max of 120 days at retirement at \$45/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of unused vacation days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
Michelle Daminger	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
Robert Fisicaro	Job Title	Superintendent
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$150,858
	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	07/01/17
	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	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
Robert Fisicaro	Total Allowances Amount	\$7,775
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,723
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,400
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max. of 60 days upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. of 30 days upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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	