

Advertised Enrollments

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

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	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
	Total Revenues from Local Sources		2,753,268	2,802,801	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	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
	Total Revenues from State Sources		551,581	533,723	490,432
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	323,029	327,461
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	229,157	0
	Adjustment for Prior Year Encumbrances		0	14,826	0
	Actual Revenues (Over)/Under Expenditures		-387,567	0	0
General Fund Revenues	Total Operating Budget		2,917,282	3,903,536	3,755,178
Special Revenue Fund Revenues from Local Sources	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
Special Revenue Fund 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

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	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
Special Revenue Fund Revenues	Total Grants and Entitlements		256,875	241,735	193,414
Debt Service Fund 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
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	49,764	53,315	54,130
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	13,046	0
	Total Local Repayment of Debt		159,415	156,809	159,204
Debt Service Fund Revenues	Total Repayment of Debt		159,415	156,809	159,204
All Fund Revenues	Total Revenues/Sources		3,333,572	4,302,080	4,107,796
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,333,572	4,302,080	4,107,796

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	947,867	1,171,680	1,181,750	
	Special Education-Instruction	11-2XX-100-XXX	114,247	120,036	125,000	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	5,500	5,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	375,095	642,376	788,831	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,774	8,300	3,500	
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,917	65,400	67,400	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	33,603	55,418	45,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	79,523	89,500	73,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	24,000	0	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	31,148	56,276	41,068	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	12,524	31,800	28,750	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	39,204	38,750	17,500	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,339	4,777	4,884	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	68,390	77,700	88,150	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	80,033	85,950	100,200	
	Undistributed Expenditures-Central Services	11-000-251-XXX	96,822	101,100	78,885	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	208,798	309,437	246,250	
	Undistributed Expenditures-Student Transportation Services	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
	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		2,876,063	3,666,285	3,754,678	
Capital Outlay	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 Expenses and Transfers	General Fund Grand Total		2,917,282	3,903,536	3,755,178	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,465	2,690	2,152	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	59,592	52,950	42,386
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		256,875	241,735	193,414
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	159,415	156,809	159,204
	Total Debt Service Funds		159,415	156,809	159,204
All Fund Expenses	Total Expenditures/Appropriations		3,333,572	4,302,080	4,107,796
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,333,572	4,302,080	4,107,796

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	567,600	883,437	654,305	654,805
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,000	155,000	155,010	155,020
	Legal Reserve	621,634	649,330	326,301	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	250,870	251,160	251,160	250,000
	Repayment of Debt	13,046	13,046	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	\$14,460	\$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 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 medical insurance	0
Municipal/Public Works	Snow plowing services provided by Mannington Township	0
Others	Pittsgrove Township School District Consortium for Right to Know and AHERA inspections	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
	ACES (Alliance for Competitive Energy) for discounted pricing on electric service	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	2,855,285
	(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

Employee Contract List for District

Name	Category	Measure
Karen Mathews	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
	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	\$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	

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 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
	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	