

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	170.0	147.0	168.0
On Roll Special Ed Full-Time	25.0	22.0	21.0
On Roll Subtotal	195.0	169.0	189.0
Sent to Other Districts Regular	16.0	17.0	16.0
Sent to Other Districts Special Ed	5.0	6.0	8.0
Received	44.0	37.0	39.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,855,285	2,912,390	2,970,638
	Total Tuition	10-1300	115,860	80,070	80,070
	Unrestricted Miscellaneous Revenues	10-1XXX	4,049	1,420	1,421
	Interest Earned on Maintenance Reserve	10-1XXX	10	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	3,225	500	500
	Total Revenues from Local Sources		2,978,429	2,994,390	3,052,639
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	202,672	147,375	72,362
	Total Revenues from State Sources		490,432	435,135	360,122
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	327,461	325,404	403,489
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	114,475	0
	Transfers from Other Funds	10-5200	21,620	0	0
	Adjustment for Prior Year Encumbrances		0	10,707	0
	Actual Revenues (Over)/Under Expenditures		-620,424	0	0
General Fund Revenues	Total Operating Budget		3,197,518	3,880,111	3,816,250
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	0	6,000	6,000
	Student Activity Fund Revenue	20-1760	0	0	5,000
	Other Revenue from Local Sources	20-1XXX	25,406	2,000	1,600
	Total Revenues from Local Sources	20-1XXX	25,406	8,000	12,600
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	252,298	338,910	291,610
	Total Revenues from State Sources		252,298	338,910	291,610
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	102,349	103,425	79,274
	Title II	20-4451-4455	6,210	4,887	3,910
	Title IV	20-4471-4474	3,888	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	50,052	58,999	47,199
	CARES Act Education Stabilization Fund	20-4530	0	83,917	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES-Digital Divide Grant	20-4531	0	8,607	0
	Coronavirus Relief Fund (CRF)	20-4532	0	10,153	0
	Other	20-4XXX	12,337	13,738	10,990
	Total Revenues from Federal Sources		174,836	293,726	149,373
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	25,634	39,765
Special Revenue Fund Revenues	Total Grants and Entitlements		452,540	666,270	493,348
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	105,074	103,291	104,808
	Total Revenues from Local Sources		105,074	103,291	104,808
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	54,130	53,211	53,992
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		159,204	156,502	158,800
Debt Service Fund Revenues	Total Repayment of Debt		159,204	156,502	158,800
All Fund Revenues	Total Revenues/Sources		3,809,262	4,702,883	4,468,398
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	25,634	39,765
	Total Revenues/Sources Net of Transfers		3,809,262	4,677,249	4,428,633

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,097,137	1,158,155	1,190,687	
	Special Education-Instruction	11-2XX-100-XXX	118,057	126,164	189,500	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	778	5,500	5,600	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	629,947	704,320	723,528	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,615	4,000	4,000	
	Undistributed Expenditures-Health Services	11-000-213-XXX	56,180	68,750	61,750	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	49,671	60,000	65,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	54,453	50,000	24,000	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	17,722	40,501	25,701	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	6,883	25,500	34,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	7,530	30,100	15,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	916	10,414	8,775	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	73,707	93,290	88,450	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	82,060	104,000	88,500	
	Undistributed Expenditures-Central Services	11-000-251-XXX	70,688	82,000	73,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	198,018	261,295	267,750	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	228,170	293,350	278,227	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	464,253	633,223	662,272	
	Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	10,000	
		Total Undistributed Expenditures		1,943,813	2,470,743	2,429,953
	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		3,159,785	3,760,572	3,815,750	
Capital Outlay	Equipment	12-XXX-XXX-730	4,133	119,039	0	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	18,500	0	0	
	Interest Deposit to Capital Reserve	10-604	0	500	500	
	Total Capital Outlay		22,633	119,539	500	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	15,100	0	0	
	General Fund Grand Total		3,197,518	3,880,111	3,816,250	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	25,406	2,000	1,600
	Student Activity Fund	20-475-XXX-XXX	0	0	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	127,895	179,999	187,036
	Support Services	20-218-200-XXX	87,420	178,222	144,479
	Facility Acquisition and Construction Services	20-218-400-XXX	36,983	12,323	5,860
	Total Preschool Education Aid	20-218-XXX-XXX	252,298	370,544	337,375
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	252,298	370,544	337,375
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	102,349	103,425	79,274
	Title II	20-XXX-XXX-XXX	6,210	4,887	3,910
	Title IV	20-XXX-XXX-XXX	3,888	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	50,052	58,999	47,199
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	83,917	0
	Other	20-XXX-XXX-XXX	12,337	13,738	10,990
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	8,607	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	10,153	0
	Total Federal Projects	20-XXX-XXX-XXX	174,836	293,726	149,373
Special Revenue Fund Expenses	Total Special Revenue Funds		452,540	666,270	493,348
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	159,204	156,502	158,800
	Total Debt Service Funds		159,204	156,502	158,800
All Fund Expenses	Total Expenditures/Appropriations		3,809,262	4,702,883	4,468,398
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	25,634	39,765
	Total Expenditures Net of Transfers		3,809,262	4,677,249	4,428,633

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	917,444	1,123,789	1,009,814	1,010,314
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	155,775	155,785	155,795	155,805
	Legal Reserve	650,835	728,023	403,489	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	252,030	250,870	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,022	\$13,291	\$15,070	\$18,316	\$16,432
Total Classroom Instruction	\$9,571	\$9,034	\$9,509	\$11,458	\$10,906
Classroom-Salaries and Benefits	\$8,675	\$8,214	\$8,538	\$10,338	\$9,991
Classroom-General Supplies and Textbooks	\$426	\$323	\$433	\$518	\$480
Classroom-Purchased Services	\$471	\$497	\$538	\$602	\$435
Total Support Services	\$1,927	\$1,642	\$2,348	\$2,913	\$2,179
Support Services-Salaries and Benefits	\$1,417	\$1,182	\$1,434	\$1,829	\$1,381
Total Administrative Costs	\$1,967	\$1,479	\$1,747	\$2,139	\$1,690
Administration Salaries and Benefits	\$1,621	\$1,197	\$1,391	\$1,707	\$1,302
Total Operations and Maintenance of Plant	\$1,475	\$1,129	\$1,384	\$1,708	\$1,567
Operations and Maintenance-Salaries and Benefits	\$393	\$351	\$398	\$567	\$531
Board Contribution to Food Services	\$62	\$0	\$49	\$59	\$53
Total Extracurricular Costs	\$0	\$4	\$27	\$33	\$30
Total Equipment Costs	\$94	\$217	\$60	\$777	\$31
Legal Costs	\$11	\$15	\$39	\$47	\$42
Employee Benefits as a percentage of salaries*	32.27%	30.95%	39.41%	39.83%	39.40%

*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 2020-21 revised appropriations and the 2021-22 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
Insurance Coverages and Benefits	NJSIG (NJ School Insurance Group) for general insurance	0
Municipal/Public Works	Snow plowing services provided by Mannington Township	0
Purchasing	ACES (Alliance for Competitive Energy Services) for discounting pricing on electric service	0
	ACT (Alliance for Competitive Telecommunications) for discounted pricing on electric service	0
	Pittsgrove Township School District Natural Gas Consortium	0
	ESCNJ (Educational Services Commission of NJ) Co-op member	0
	CCESC (Camden County Educational 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	Shared Technology services provided to Quinton Township School	0
	NJDR LAP 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	2,970,638
	(D) Total School Levy	3,075,446
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	181,649,287
	(H) Estimated Equalized Valuation (as of 10/01/20)	193,417,090
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6354
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6931
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5359
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5901

Employee Contract List for District

Name	Category	Measure
Karen Mathews	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$77,285
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$104,894
	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	07/01/20
	End Date of Contract	06/30/25
	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	