

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	147.0	152.0	157.0
On Roll Special Ed Full-Time	22.0	22.0	22.0
On Roll Subtotal	169.0	174.0	179.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	17.0	21.0	22.0
Sent to Other Districts Special Ed	6.0	5.0	4.0
Received	37.0	62.0	38.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,912,390	2,970,638	3,055,099
	Total Tuition	10-1300	93,324	80,070	80,070
	Unrestricted Miscellaneous Revenues	10-1XXX	2,326	1,421	1,430
	Interest Earned on Maintenance Reserve	10-1XXX	10	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	253	500	500
	Total Revenues from Local Sources		3,008,303	3,052,639	3,137,109
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	31,463
	Categorical Security Aid	10-3177	29,905	29,905	29,905
	Adjustment Aid	10-3178	147,375	72,362	0
	Total Revenues from State Sources		435,135	360,122	285,377
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	403,489	430,763
	Adjustment for Prior Year Encumbrances		0	17,704	0
	Actual Revenues (Over)/Under Expenditures		-173,915	0	0
General Fund Revenues	Total Operating Budget		3,269,523	3,833,954	3,853,249
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	0	6,000	3,000
	Student Activity Fund Revenue	20-1760	1,679	5,000	5,000
	Other Revenue from Local Sources	20-1XXX	2,000	1,600	1,616
	Total Revenues from Local Sources	20-1XXX	3,679	12,600	9,616
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	17,111
	Preschool Education Aid	20-3218	338,658	291,610	364,743
	Total Revenues from State Sources		338,658	291,610	381,854
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	96,681	79,274	71,510
	Title II	20-4451-4455	4,887	3,910	5,614
	Title IV	20-4471-4474	2,450	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	58,999	47,199	43,213
	CARES Act Education Stabilization Fund	20-4530	70,562	0	0
	CARES-Digital Divide Grant	20-4531	8,607	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	10,153	0	0
	Other	20-4XXX	13,738	10,990	15,067
	Total Revenues from Federal Sources		266,077	149,373	143,404
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	39,765	27,018
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		2,100	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		610,514	493,348	561,892
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	103,291	104,808	102,921
	Total Revenues from Local Sources		103,291	104,808	102,921
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	53,211	53,992	53,041
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	39
	Total Local Repayment of Debt		156,502	158,800	156,001
	Actual Revenues (Over)/Under Expenditures		-39	0	0
Debt Service Fund Revenues	Total Repayment of Debt		156,463	158,800	156,001
All Fund Revenues	Total Revenues/Sources		4,036,500	4,486,102	4,571,142
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	39,765	27,018
	Total Revenues/Sources Net of Transfers		4,036,500	4,446,337	4,544,124

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,070,498	1,197,351	1,246,305	
	Special Education-Instruction	11-2XX-100-XXX	178,070	189,941	194,000	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	800	5,600	1,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	578,254	716,528	721,214	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,136	4,000	3,300	
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,908	61,750	63,250	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	69,940	65,000	59,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	29,488	31,000	57,500	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	9,116	25,701	33,600	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	17,389	34,000	14,700	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	9,585	15,000	12,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,770	8,776	9,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	67,722	88,450	82,450	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	86,230	88,500	92,200	
	Undistributed Expenditures-Central Services	11-000-251-XXX	70,877	73,000	71,250	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	173,348	273,669	222,950	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	201,841	278,227	276,520	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	474,388	662,272	682,000	
	Undistributed Expenditures-Food Services	11-000-310-930	20,895	10,000	10,000	
		Total Undistributed Expenditures		1,876,887	2,435,873	2,410,934
	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		3,126,255	3,828,775	3,852,749	
Capital Outlay	Equipment	12-XXX-XXX-730	4,564	4,679	0	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	138,704	0	0	
	Interest Deposit to Capital Reserve	10-604	0	500	500	
	Total Capital Outlay		143,268	5,179	500	
General Fund Expenses and Transfers	General Fund Grand Total		3,269,523	3,833,954	3,853,249	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	1,600	1,616
	Student Activity Fund	20-475-XXX-XXX	3,779	5,000	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	174,394	182,548	192,411
	Support Services	20-218-200-XXX	129,553	144,479	192,461
	Facility Acquisition and Construction Services	20-218-400-XXX	34,711	10,348	27,000
	Total Preschool Education Aid	20-218-XXX-XXX	338,658	337,375	411,872
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	338,658	337,375	411,872
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	96,681	79,274	71,510
	Title II	20-XXX-XXX-XXX	4,887	3,910	5,614
	Title IV	20-XXX-XXX-XXX	2,450	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	58,999	47,199	43,213
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	70,562	0	0
	Other	20-XXX-XXX-XXX	13,738	10,990	15,067
	Bridging the Digital Divide Program	20-478-XXX-XXX	8,607	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	10,153	0	0
	Total Federal Projects	20-XXX-XXX-XXX	266,077	149,373	143,404
Special Revenue Fund Expenses	Total Special Revenue Funds		610,514	493,348	561,892
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	156,463	158,800	156,001
	Total Debt Service Funds		156,463	158,800	156,001
All Fund Expenses	Total Expenditures/Appropriations		4,036,500	4,486,102	4,571,142
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	39,765	27,018
	Total Expenditures Net of Transfers		4,036,500	4,446,337	4,544,124

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	250,870	250,000	250,000	250,000
	Repayment of Debt	0	39	39	0
Restricted for General Operating Budget	Capital Reserve	1,123,789	1,185,338	1,185,838	1,186,338
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	155,785	155,795	155,805	155,815
	Legal Reserve	728,023	834,252	430,763	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	12,328	10,228	10,228	10,228
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,291	\$15,811	\$16,432	\$17,938	\$17,949
Total Classroom Instruction	\$9,034	\$10,892	\$10,906	\$11,846	\$12,099
Classroom-Salaries and Benefits	\$8,214	\$10,325	\$9,991	\$10,737	\$11,385
Classroom-General Supplies and Textbooks	\$323	\$364	\$480	\$756	\$381
Classroom-Purchased Services	\$497	\$202	\$435	\$353	\$332
Total Support Services	\$1,642	\$1,991	\$2,179	\$2,414	\$2,638
Support Services-Salaries and Benefits	\$1,182	\$1,234	\$1,381	\$1,508	\$1,894
Total Administrative Costs	\$1,479	\$1,653	\$1,690	\$1,839	\$1,753
Administration Salaries and Benefits	\$1,197	\$1,337	\$1,302	\$1,417	\$1,379
Total Operations and Maintenance of Plant	\$1,129	\$1,141	\$1,567	\$1,741	\$1,387
Operations and Maintenance-Salaries and Benefits	\$351	\$458	\$531	\$590	\$516
Board Contribution to Food Services	\$0	\$125	\$53	\$57	\$56
Total Extracurricular Costs	\$4	\$5	\$30	\$32	\$8
Total Equipment Costs	\$217	\$235	\$31	\$86	\$151
Legal Costs	\$15	\$4	\$42	\$46	\$11
Employee Benefits as a percentage of salaries*	30.95%	30.17%	39.40%	39.72%	37.89%

*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 2021-22 revised appropriations and the 2022-23 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
Custodial and Maintenance Services	CEFM Services provided by 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 Quinton Township School along with guidance and speech services	0
Technology Services	Shared Technology services provided to Quinton Township School	0
	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	3,055,099
	(D) Total School Levy	3,158,020
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	174,355,618
	(H) Estimated Equalized Valuation (as of 10/01/21)	190,263,227
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7522
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8113
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6057
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6598

Employee Contract List for District

Name	Category	Measure
Karen Mathews	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$79,604
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$107,621
	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	