

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	152.0	146.0	125.0
On Roll Special Ed Full-Time	22.0	25.0	24.0
On Roll Subtotal	174.0	171.0	149.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	21.0	25.0	28.0
Sent to Other Districts Special Ed	5.0	4.0	5.0
Received	62.0	60.0	25.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,970,638	3,055,099	3,158,134
	Total Tuition	10-1300	117,582	80,070	80,070
	Unrestricted Miscellaneous Revenues	10-1XXX	28,397	1,430	1,500
	Interest Earned on Maintenance Reserve	10-1XXX	10	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	96	500	500
	Total Revenues from Local Sources			3,116,723	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	96,300
	Equalization Aid	10-3176	33,846	31,463	0
	Categorical Security Aid	10-3177	29,905	29,905	29,905
	Adjustment Aid	10-3178	72,362	0	0
	Total Revenues from State Sources			360,122	285,377
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	430,763	613,558
	Adjustment for Prior Year Encumbrances		0	742	0
	Actual Revenues (Over)/Under Expenditures		-193,213	0	0
General Fund Revenues	Total Operating Budget		3,283,632	3,853,991	4,097,409
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	21,224	5,000	5,000
	Other Revenue from Local Sources	20-1XXX	1,408	2,000	1,600
	Total Revenues from Local Sources	20-1XXX	22,632	7,000	6,600
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	17,111	17,111	22,770
	Preschool Education Aid	20-3218	268,840	364,743	386,100
	Other Restricted Entitlements	20-32XX	3,346	0	0
	Total Revenues from State Sources		289,297	381,854	408,870
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	75,750	66,713	53,370
	Title II	20-4451-4455	4,206	10,332	8,258
	Title IV	20-4471-4474	12,139	20,000	16,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	54,016	56,038	44,830
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	733,042	0
	CARES Act Education Stabilization Fund	20-4530	13,355	0	0
	CRRSA Act-ESSER II	20-4534	200,465	125,702	0
	CRRSA Act-Learning Acceleration Grant	20-4535	23,223	1,777	0
	Other	20-4XXX	18,939	17,778	14,222
	CRRSA Act-Mental Health Grant	20-4536	31,000	14,000	0
	Total Revenues from Federal Sources		433,093	1,220,382	136,680
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	34,134	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,018	42,900
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,925	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		776,231	1,636,254	595,050
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	104,808	102,009	97,814
	Total Revenues from Local Sources		104,808	102,009	97,814
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	53,992	53,953	50,389
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	39	0
	Total Local Repayment of Debt		158,800	156,001	148,203
Debt Service Fund Revenues	Total Repayment of Debt		158,800	156,001	148,203
All Fund Revenues	Total Revenues/Sources		4,218,663	5,646,246	4,840,662
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	34,134	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,018	42,900
	Total Revenues/Sources Net of Transfers		4,184,529	5,619,228	4,797,762

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,209,412	1,231,234	1,197,456
	Special Education-Instruction	11-2XX-100-XXX	184,203	255,163	201,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,311	1,500	1,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	489,058	647,820	846,012
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,209	3,300	3,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	56,962	63,050	63,400
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	20,072	30,000	50,606
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	31,471	43,250	24,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	19,105	105,094	116,600
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,404	14,700	15,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	9,580	12,000	12,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,030	6,710	9,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	66,365	84,740	78,572
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	88,629	92,200	51,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	74,175	72,250	82,100
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	200,626	224,950	266,874
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	223,294	273,520	301,779
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	551,709	682,000	766,000
	Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	10,000
		Total Undistributed Expenditures		1,842,689	2,365,584
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		3,237,615	3,853,491	4,096,909
Capital Outlay	Equipment	12-XXX-XXX-730	46,017	0	0
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		46,017	500	500
General Fund Expenses and Transfers	General Fund Grand Total		3,283,632	3,853,991	4,097,409

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,408	2,000	1,600
	Student Activity Fund	20-475-XXX-XXX	18,299	5,000	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	176,598	192,411	210,715
	Support Services	20-218-200-XXX	127,263	176,879	201,055
	Facility Acquisition and Construction Services	20-218-400-XXX	16,224	39,582	40,000
	Total Preschool Education Aid	20-218-XXX-XXX	320,085	408,872	451,770
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	3,346	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	323,431	408,872	451,770
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	75,750	66,713	53,370
	Title II	20-XXX-XXX-XXX	4,206	10,332	8,258
	Title IV	20-XXX-XXX-XXX	12,139	20,000	16,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,016	56,038	44,830
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	13,355	0	0
	Other	20-XXX-XXX-XXX	18,939	17,778	14,222
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	200,465	125,702	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	23,223	1,777	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	31,000	14,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	733,042	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	433,093	1,220,382	136,680
Special Revenue Fund Expenses	Total Special Revenue Funds		776,231	1,636,254	595,050

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	158,800	156,001	148,203
	Total Debt Service Funds		158,800	156,001	148,203
All Fund Expenses	Total Expenditures/Appropriations		4,218,663	5,646,246	4,840,662
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	34,134	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	27,018	42,900
	Total Expenditures Net of Transfers		4,184,529	5,619,228	4,797,762

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	250,000	250,000	250,000	250,000
	Repayment of Debt	39	39	0	0
Restricted for General Operating Budget	Capital Reserve	1,185,338	1,185,434	1,185,934	1,186,434
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	155,795	155,805	155,815	155,825
	Legal Reserve	834,252	1,044,321	613,558	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	10,228	13,153	13,153	13,153
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,811	\$16,006	\$17,949	\$19,149	\$22,268
Total Classroom Instruction	\$10,892	\$11,396	\$12,099	\$12,861	\$14,556
Classroom-Salaries and Benefits	\$10,325	\$10,598	\$11,385	\$12,202	\$13,567
Classroom-General Supplies and Textbooks	\$364	\$476	\$381	\$380	\$616
Classroom-Purchased Services	\$202	\$322	\$332	\$279	\$374
Total Support Services	\$1,991	\$1,686	\$2,638	\$2,919	\$3,836
Support Services-Salaries and Benefits	\$1,234	\$1,343	\$1,894	\$2,344	\$3,169
Total Administrative Costs	\$1,653	\$1,631	\$1,753	\$1,830	\$1,813
Administration Salaries and Benefits	\$1,337	\$1,298	\$1,379	\$1,419	\$1,315
Total Operations and Maintenance of Plant	\$1,141	\$1,278	\$1,387	\$1,461	\$1,971
Operations and Maintenance-Salaries and Benefits	\$458	\$528	\$516	\$555	\$602
Board Contribution to Food Services	\$125	\$0	\$56	\$58	\$67
Total Extracurricular Costs	\$5	\$8	\$8	\$9	\$10
Total Equipment Costs	\$235	\$356	\$151	\$231	\$268
Legal Costs	\$4	\$5	\$11	\$12	\$13
Employee Benefits as a percentage of salaries*	30.17%	32.50%	37.89%	35.57%	42.47%

\*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 2022-23 revised appropriations and the 2023-24 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	86,890
Custodial and Maintenance Services	CEFM and Grounds/Maintenance 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
Others	****Shared bidding, cop-op purchasing, etc. savings are determined by the services or supplies purchased - the savings is in efficiency and bulk vs. individual costs.	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	School Psychologist services provided by Quinton Township School	0
	Social Worker services provided to Quinton Township School and Elsinboro Township School	42,000
Staffing - Other	Early Childhood Coordinator provided by Quinton Township School	0
Superintendent and Assistant Sup.	Shared Superintendent services provided to Upper Pittsgrove Township School	56,645
Technology Services	Shared Technology services provided to Quinton Township School and Alloway Township School	46,616
	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	3,158,134
	(D) Total School Levy	3,255,948
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	174,753,608
	(H) Estimated Equalized Valuation (as of 10/01/22)	183,587,722
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8072
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8632
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7202
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7735

Employee Contract List for District

Name	Category	Measure
Karen Mathews	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$81,673
	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	07/01/22
	End Date of Contract	06/30/23
	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)	\$1
	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	\$110,419
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	5320
	Job Title Other District	Superintendent
	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	