

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	146.0	134.0	147.0
On Roll Special Ed Full-Time	25.0	27.0	26.0
On Roll Subtotal	171.0	161.0	173.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	25.0	25.0	24.0
Sent to Other Districts Special Ed	4.0	4.0	4.0
Received	60.0	29.0	30.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,055,099	3,158,134	3,221,297
	Total Tuition	10-1300	126,668	80,070	72,930
	Unrestricted Miscellaneous Revenues	10-1XXX	15,219	1,500	1,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		3,196,986	3,240,214	3,296,237
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	96,300	121,032
	Equalization Aid	10-3176	31,463	0	248,698
	Categorical Security Aid	10-3177	29,905	29,905	29,905
	Maintenance of Equity Aid	10-3192	177,504	0	0
	Other State Aids	10-3XXX	27,548	177,504	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	2,376	0	0
	Total Revenues from State Sources		492,805	421,141	517,067
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	613,558	710,441
	Adjustment for Prior Year Encumbrances		0	640	0
	Actual Revenues (Over)/Under Expenditures		-254,195	0	0
General Fund Revenues	Total Operating Budget		3,435,596	4,275,553	4,523,745
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	17,107	5,000	5,000
	Other Revenue from Local Sources	20-1XXX	2,000	2,611	1,600
	Total Revenues from Local Sources	20-1XXX	19,107	7,611	6,600
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	22,770	22,770
	Preschool Education Aid	20-3218	289,565	386,100	408,537
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	4,010	0
	Other Restricted Entitlements	20-32XX	24,651	0	0
	Total Revenues from State Sources		314,216	412,880	431,307

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	85,932	62,281	49,824
	Title II	20-4451-4455	3,606	12,413	4,558
	Title IV	20-4471-4474	16,778	13,221	8,000
	ARP-IDEA Preschool	20-4409	676	0	0
	ARP-IDEA Basic	20-4419	7,934	0	0
	IDEA Part B (Handicapped)	20-4420-4429	50,971	62,775	46,166
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	14,471	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	537	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	17,471	0	0
	ARP-ESSER	20-4540	165,921	0	0
	CRRSA Act-ESSER II	20-4534	113,595	0	0
	Other	20-4XXX	17,778	22,063	14,086
	CRRSA Act-Mental Health Grant	20-4536	12,400	0	0
	Total Revenues from Federal Sources			508,070	172,753
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	47,775	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	42,900	45,393
Special Revenue Fund Revenues	Total Grants and Entitlements		889,882	636,144	605,934
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	102,921	97,814	99,331
	Total Revenues from Local Sources		102,921	97,814	99,331
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	53,041	50,389	51,170
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		155,962	148,203	150,501
	Actual Revenues (Over)/Under Expenditures		39	0	0
Debt Service Fund Revenues	Total Repayment of Debt		156,001	148,203	150,501
All Fund Revenues	Total Revenues/Sources		4,481,479	5,059,900	5,280,180
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	47,775	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	42,900	45,393
	Total Revenues/Sources Net of Transfers		4,433,704	5,017,000	5,234,787

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,127,694	1,211,337	1,218,579
	Special Education-Instruction	11-2XX-100-XXX	254,131	181,000	145,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,469	1,500	1,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	494,206	846,012	863,004
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,146	3,500	4,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,192	63,660	66,400
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	3,600	24,212	21,624
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	40,357	80,894	152,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	35,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	126,572	116,340	119,600
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,384	15,000	15,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	10,996	12,000	23,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	37	9,000	9,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	73,457	86,415	93,272
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	56,526	56,100	55,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	76,453	102,600	113,900
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	225,517	322,694	352,920
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	265,623	361,779	378,886
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	570,924	771,000	845,050
	Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	10,000
		Total Undistributed Expenditures		2,008,990	2,881,206
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		3,392,284	4,275,053	4,523,245
Capital Outlay	Equipment	12-XXX-XXX-730	11,712	0	0
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	31,600	0	0
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		43,312	500	500
General Fund Expenses and Transfers	General Fund Grand Total		3,435,596	4,275,553	4,523,745
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	2,611	1,600

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	184,409	210,715	218,552
	Support Services	20-218-200-XXX	150,131	201,055	217,903
	Facility Acquisition and Construction Services	20-218-400-XXX	2,800	40,000	40,245
	Total Preschool Education Aid	20-218-XXX-XXX	337,340	451,770	476,700
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	4,010	0
	Other	20-XXX-XXX-XXX	24,651	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	361,991	455,780	476,700
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	85,932	62,281	49,824
	Title II	20-XXX-XXX-XXX	3,606	12,413	4,558
	Title IV	20-XXX-XXX-XXX	16,778	13,221	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	50,971	62,775	46,166
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	7,934	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	676	0	0
	Other	20-XXX-XXX-XXX	17,778	22,063	14,086
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	113,595	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	12,400	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	165,921	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	14,471	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	537	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	17,471	0	0
	Total Federal Projects	20-XXX-XXX-XXX	508,070	172,753	122,634
Special Revenue Fund Expenses	Total Special Revenue Funds		889,882	636,144	605,934
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	156,001	148,203	150,501
	Total Debt Service Funds		156,001	148,203	150,501
All Fund Expenses	Total Expenditures/Appropriations		4,481,479	5,059,900	5,280,180
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	47,775	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	42,900	45,393
	Total Expenditures Net of Transfers		4,433,704	5,017,000	5,234,787

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	250,000	455,052	455,052	250,000
	Repayment of Debt	39	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,185,434	1,158,495	1,158,995	1,159,495
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	155,805	157,363	157,373	157,383
	Legal Reserve	1,044,321	1,118,947	505,389	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	13,153	12,439	12,439	12,439
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,006	\$16,917	\$22,268	\$21,342	\$21,228
Total Classroom Instruction	\$11,396	\$11,421	\$14,556	\$13,351	\$12,425
Classroom-Salaries and Benefits	\$10,598	\$10,989	\$13,567	\$12,349	\$11,471
Classroom-General Supplies and Textbooks	\$476	\$245	\$616	\$647	\$609
Classroom-Purchased Services	\$322	\$188	\$374	\$356	\$345
Total Support Services	\$1,686	\$2,607	\$3,836	\$3,798	\$4,582
Support Services-Salaries and Benefits	\$1,343	\$2,365	\$3,169	\$3,159	\$3,856
Total Administrative Costs	\$1,631	\$1,446	\$1,813	\$1,977	\$1,973
Administration Salaries and Benefits	\$1,298	\$1,047	\$1,315	\$1,533	\$1,480
Total Operations and Maintenance of Plant	\$1,278	\$1,417	\$1,971	\$2,129	\$2,168
Operations and Maintenance-Salaries and Benefits	\$528	\$463	\$602	\$420	\$414
Board Contribution to Food Services	\$0	\$0	\$67	\$62	\$58
Total Extracurricular Costs	\$8	\$9	\$10	\$9	\$9
Total Equipment Costs	\$356	\$84	\$268	\$248	\$233
Legal Costs	\$5	\$10	\$13	\$14	\$23
Employee Benefits as a percentage of salaries*	32.50%	31.33%	42.47%	42.14%	44.67%

*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 2023-24 revised appropriations and the 2024-25 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	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
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
	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 Elsinboro Township School	0
Staffing - Other	Early Childhood Coordinator services provided by Quinton Township School	0
Superintendent and Assistant Sup.	Shared Superintendent Services provided to Upper Pittsgrove Township School	0
Technology Services	Shared Technology services provided to Quinton Township School	0
	NJDRAP 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	3,221,297
	(D) Total School Levy	3,320,628
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	174,655,082
	(H) Estimated Equalized Valuation (as of 10/01/23)	191,313,541
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8444
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9012
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6838
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7357

Employee Contract List for District

Name	Category	Measure
Karen Stoms	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$95,000
	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	07/01/23
	End Date of Contract	06/30/24
	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 severence
	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 Stoms	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	\$150,000
	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	07/01/23
	End Date of Contract	06/30/26
	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	