

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	140.0	134.0	153.0
On Roll Special Ed Full-Time	18.0	18.0	20.0
On Roll Special Ed Shared-Time	0.0	0.0	1.0
On Roll Subtotal	158.0	152.0	174.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Regular	11.0	12.0	0.0
Sent to Other Districts Special Ed	1.0	2.5	0.0
Received	16.0	27.0	17.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,753,976	2,668,575	2,750,279
Total Tuition	10-1300	46,817	50,000	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	15,539	1,490	2,487
Interest Earned On Maintenance Reserve	10-1XXX	0	0	10
Interest Earned On Capital Reserve Funds	10-1XXX	401	25	25
Subtotal - Revenues From Local Sources		2,816,733	2,720,090	2,802,801
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	117,432	117,432	117,432
Categorical Special Education Aid	10-3132	101,080	101,080	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	274,086	262,863	274,411
Parcc Readiness Aid	10-3181	1,570	1,570	0
Per Pupil Growth Aid	10-3182	1,570	1,570	0
Professional Learning Community Aid	10-3183	1,670	1,670	0
Other State Aids	10-3XXX	522	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	0	485	500
Subtotal - Revenues From State Sources		561,681	550,421	562,671
Budgeted Fund Balance - Operating Budget	10-303	0	310,176	323,029
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	200,000	0
Adjustment For Prior Year Encumbrances		0	26,082	0
Actual Revenues (Over)/Under Expenditures		-128,410	0	0
Total Operating Budget		3,250,004	3,806,769	3,688,501
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,261	2,465	2,690

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	2,261	2,465	2,690
Revenues from State Sources:				
Preschool Education Aid	20-3218	48,819	59,592	52,950
Total Revenues From State Sources		48,819	59,592	52,950
Revenues from Federal Sources:				
Title I	20-4411-4416	101,876	103,585	77,689
Title II	20-4451-4455	4,945	6,675	5,006
Title IV	20-4471-4474	0	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	54,855	50,570	40,456
Other	20-4XXX	20,527	23,988	17,991
Total Revenues From Federal Sources		182,203	194,818	148,642
Total Grants And Entitlements		233,283	256,875	204,282
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	113,507	109,651	90,448
Total Revenues From Local Sources		113,507	109,651	90,448
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	58,477	49,764	53,315
Budgeted Fund Balance	40-303	0	0	13,046
Total Local Repayment Of Debt		171,984	159,415	156,809
Actual Revenues (Over)/Under Expenditures		-13,041	0	0
Total Repayment Of Debt		158,943	159,415	156,809
Total Revenues/Sources		3,642,230	4,223,059	4,049,592
Total Revenues/Sources Net of Transfers		3,642,230	4,223,059	4,049,592

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	954,532	1,210,653	1,122,569
Special Education - Instruction	11-2XX-100-XXX	108,318	116,000	120,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	5,500	5,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	394,633	604,161	642,376
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	9,490	9,887	7,600
Undist. Expenditures - Health Services	11-000-213-XXX	57,599	63,603	65,150
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	32,883	54,046	55,418
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	77,004	87,500	89,500
Undist. Expenditures - Guidance	11-000-218-XXX	0	0	24,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	21,023	45,618	55,576
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	4,772	32,330	31,100
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,279	9,513	38,750
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	438	4,448	4,777
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	79,212	76,351	84,650
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	92,922	80,889	88,500
Undist. Expend. - Central Services	11-000-251-XXX	93,201	93,550	106,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	223,882	343,450	304,750
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	203,239	265,387	276,200
Personal Services - Employee Benefits	11-XXX-XXX-2XX	466,160	485,690	555,950
Undistributed Expenditures-Food Services	11-000-310-930	10,000	10,000	10,000
Total Undistributed Expenditures		1,768,737	2,266,423	2,440,397
Interest Earned On Maintenance Reserve	10-606	0	0	10
Increase In Maintenance Reserve	10-606	50,000	0	0
Total General Current Expense		2,881,587	3,598,576	3,688,476
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	68,016	8,168	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	200,000	0
Increase In Capital Reserve	10-604	300,000	0	0
Interest Deposit To Capital Reserve	10-604	401	25	25
Total Capital Outlay		368,417	208,193	25
General Fund Grand Total		3,250,004	3,806,769	3,688,501
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,261	2,465	2,690
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	48,819	54,582	42,000
Support Services	20-218-200-XXX	0	5,010	10,950
Total Preschool Education Aid	20-218-XXX-XXX	48,819	59,592	52,950
Total State Projects	20-XXX-XXX-XXX	48,819	59,592	52,950
Federal Projects:				
Title I	20-XXX-XXX-XXX	101,876	103,585	77,689
Title II	20-XXX-XXX-XXX	4,945	6,675	5,006
Title IV	20-XXX-XXX-XXX	0	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,855	50,570	40,456
Other	20-XXX-XXX-XXX	20,527	23,988	17,991
Total Federal Projects	20-XXX-XXX-XXX	182,203	194,818	148,642
Total Special Revenue Funds		233,283	256,875	204,282
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	158,943	159,415	156,809
Total Debt Service Funds		158,943	159,415	156,809
Total Expenditures/Appropriations		3,642,230	4,223,059	4,049,592
Total Expenditures Net of Transfers		3,642,230	4,223,059	4,049,592

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	250,522	250,870	239,299	239,299
Unrestricted	Repayment of Debt	5	13,046	13,046	0
Restricted for General Operating Budget	Capital Reserve	267,199	567,600	367,625	367,650
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	50,000	100,000	100,000	100,010
Restricted for General Operating Budget	Legal Reserve	460,993	621,634	323,029	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,003	\$14,460	\$15,861	\$18,346	\$16,270
Total Classroom Instruction	\$7,217	\$9,070	\$9,791	\$11,368	\$9,592
Classroom-Salaries and Benefits	\$6,503	\$8,508	\$8,695	\$9,937	\$8,538
Classroom-General Supplies and Textbooks	\$266	\$200	\$698	\$950	\$632
Classroom-Purchased Services	\$449	\$362	\$399	\$482	\$422
Total Support Services	\$1,474	\$1,599	\$1,961	\$2,413	\$2,683
Support Services-Salaries and Benefits	\$1,153	\$1,245	\$1,239	\$1,572	\$1,860
Total Administrative Costs	\$1,892	\$2,088	\$2,018	\$2,025	\$2,023
Administration Salaries and Benefits	\$1,576	\$1,707	\$1,675	\$1,632	\$1,614
Total Operations and Maintenance of Plant	\$1,282	\$1,629	\$1,993	\$2,418	\$1,867
Operations and Maintenance-Salaries and Benefits	\$723	\$883	\$851	\$692	\$430
Board Contribution to Food Services	\$126	\$63	\$57	\$66	\$58
Total Extracurricular Costs	\$2	\$0	\$31	\$36	\$32
Total Equipment Costs	\$40	\$431	\$0	\$54	\$0
Legal Costs	\$77	\$11	\$46	\$53	\$46
Employee Benefits as a percentage of salaries*	34.81%	31.29%	31.81%	29.80%	34.46%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	LEA to LEA agreement for satellite vending of school meals.	0
Social Worker/Psychologist	Child Study Team services provided by SCSSSD along with guidance, occupational therapy, physical therapy and speech services.	0
Others	Pittsgrove Township School District Consortium for Right To Know and AHERA inspections	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
Purchasing	ACES (Alliance for Competitive Energy Services) for discounted pricing on electric service	0
Purchasing	ACT (Alliance for Competitive Telecommunications) for discounted pricing on telephone service	0
Purchasing	Pittsgrove Township School District Natural Gas Consortium	0
Purchasing	ESCNJ (Educational Services Commission of NJ) Co-op member	0
Municipal/Public Works	Recycling, trash disposal, and snow plowing services provided by Mannington Township	0
Technology Services	NJDRLAP coordinated by ESCNJ for internet service (currently Comcast)	0
Insurance Coverages and Benefits	NJSIG (NJ School Insurance Group) for general insurance	0
Insurance Coverages and Benefits	Public Employer Trust administered by Brown and Brown Benefit Advisors for medical insurance	0

ID=Mannington Township

Category	Amount
(A) General Fund School Levy	2,750,279
(D) Total School Levy	2,840,727
(B) Estimated Net Taxable Valuation (as of 02/09/18)	189,479,704
(H) Estimated Equalized Valuation (as of 10/01/17)	201,671,674
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4515
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4992
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3637
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4086

Name=Karen Mathews

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$72,828
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	07/01/17
End Date of Contract	06/30/18
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Karen Mathews

Category	Measure
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

Name=Kristin Williams

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$98,266
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
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

Name=Kristin Williams

Category	Measure
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