

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	156.0	166.0	171.0
Pupils On Roll Special Ed Full-Time	17.0	15.0	15.0
Pupils On Roll SUBTOTAL	173.0	181.0	186.0
Pupils in Private School Placements	2.0	2.0	0.0
Pupils Sent to Other Districts Regular	9.0	7.0	5.0
Pupils Sent to Other Districts Special Ed	6.0	2.0	5.0
Pupils Received	15.0	18.0	18.0
Pupils in State Facilities	1.0		0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,404,816	2,571,505	2,622,935
Total Tuition	10-1300	60,297	65,000	51,500
Unrestricted Miscellaneous Revenues	10-1XXX	5,181	1,941	500
Interest Earned On Capital Reserve Funds	10-1XXX	25	60	25
Subtotal - Revenues From Local Sources		2,470,319	2,638,506	2,674,960
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	101,080
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	274,086	274,086
Other State Aids	10-3XXX	468	3,140	3,140
Subtotal - Revenues From State Sources		556,817	559,489	559,489
Budgeted Fund Balance - Operating Budget				
	10-303	0	100,000	0
Adjustment For Prior Year Encumbrances				
		0	1,799	0
Actual Revenues (Over)/Under Expenditures				
		103,668	0	0
Total Operating Budget				
		3,130,804	3,299,794	3,234,449
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	56,001	52,410	56,001
Total Revenues From State Sources		56,001	52,410	56,001
Revenues from Federal Sources:				
Title I	20-4411-4416	29,537	29,907	20,176

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title II	20-4451-4455	5,510	5,768	4,900
I.D.E.A. Part B (Handicapped)	20-4420-4429	50,485	52,058	43,665
Other	20-4XXX	27,827	20,086	0
Total Revenues From Federal Sources		113,359	107,819	68,741
Total Grants And Entitlements		169,360	160,229	124,742
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	134,346	135,137	113,116
Total Revenues From Local Sources		134,346	135,137	113,116
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	69,210	69,618	58,273
Total Local Repayment Of Debt		203,556	204,755	171,389
Total Repayment Of Debt		203,556	204,755	171,389
Total Revenues/Sources		3,503,720	3,664,778	3,530,580
Total Revenues/Sources Net of Transfers		3,503,720	3,664,778	3,530,580

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	948,652	1,009,382	1,039,148
Special Education - Instruction	11-2XX-100-XXX	170,823	93,221	88,738
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	985	1,100	1,700
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	527,318	576,072	435,222
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	5,100	2,080	2,139
Undist. Expenditures - Health Services	11-000-213-XXX	39,341	41,804	47,485
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	50,348	34,414	50,415
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	108,283	91,055	83,772
Undist. Expenditures - Child Study Teams	11-000-219-XXX	17,409	28,080	38,409
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,400	17,590	18,006
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	9,858	4,500	2,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	955	3,207	3,300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	62,005	84,550	87,967
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	100,119	91,588	94,878
Undist. Expend. - Central Services	11-000-251-XXX	86,993	87,385	88,078
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	204,783	217,119	247,274
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	199,350	236,747	241,383
Personal Services - Employee Benefits	11-XXX-XXX-2XX	559,582	671,940	656,010
Undistributed Expenditures-Food Services	11-000-310-930	21,500	6,000	8,000
Total Undistributed Expenditures		1,996,344	2,194,131	2,104,838
Total General Current Expense		3,116,804	3,297,834	3,234,424
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	1,900	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	14,000	0	0
Interest Deposit To Capital Reserve	10-604	0	60	25

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Capital Outlay		14,000	1,960	25
General Fund Grand Total		3,130,804	3,299,794	3,234,449
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	50,864	51,881	55,143
Support Services	20-218-200-XXX	5,137	529	858
Total Preschool Education Aid	20-218-XXX-XXX	56,001	52,410	56,001
Total State Projects	20-XXX-XXX-XXX	56,001	52,410	56,001
Federal Projects:				
Title I	20-XXX-XXX-XXX	29,537	29,907	20,176
Title II	20-XXX-XXX-XXX	5,510	5,768	4,900
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	50,485	52,058	43,665
Other	20-XXX-XXX-XXX	27,827	20,086	0
Total Federal Projects	20-XXX-XXX-XXX	113,359	107,819	68,741
Total Special Revenue Funds		169,360	160,229	124,742
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	203,556	204,755	171,389
Total Debt Service Funds		203,556	204,755	171,389
Total Expenditures/Appropriations		3,503,720	3,664,778	3,530,580
Total Expenditures Net of Transfers		3,503,720	3,664,778	3,530,580

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	338,813	349,399	249,399	249,399
--Repayment of Debt	5	5	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	17,046	17,071	17,131	17,156
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	10,000	0	0	0
--Legal Reserve	106,078	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,260	\$13,897	\$14,531	\$14,019	\$14,053
Total Classroom Instruction	\$8,596	\$8,965	\$9,420	\$9,077	\$8,887
Classroom-Salaries and Benefits	\$8,137	\$8,449	\$8,852	\$8,410	\$7,904
Classroom-General Supplies and Textbooks	\$226	\$126	\$145	\$178	\$477
Classroom-Purchased Services	\$233	\$390	\$424	\$490	\$506
Total Support Services	\$1,840	\$1,724	\$1,653	\$1,627	\$1,707
Support Services-Salaries and Benefits	\$1,495	\$1,318	\$1,247	\$1,226	\$1,186
Total Administrative Costs	\$1,425	\$1,704	\$1,884	\$1,804	\$1,804
Administration Salaries and Benefits	\$730	\$1,052	\$1,166	\$1,085	\$1,086
Total Operations and Maintenance of Plant	\$1,227	\$1,366	\$1,515	\$1,454	\$1,585
Operations and Maintenance-Salaries and Benefits	\$705	\$740	\$832	\$794	\$799
Board Contribution to Food Services	\$121	\$122	\$34	\$33	\$43
Total Extracurricular Costs	\$3	\$6	\$6	\$6	\$9
Total Equipment Costs	\$161	\$0	\$0	\$10	\$0
Legal Costs	\$15	\$0	\$3	\$5	\$3
Employee Benefits as a percentage of salaries*	39.14%	37.76%	49.15%	47.25%	46.99%

*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 (formerly the Comparative Spending Guide) 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 2014-15 revised appropriations and the 2015-16 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)
Business Services	Mannington continues Shared Business Administrator Services, as in the past, for 2015-2016 school year.	0
Food Services	An agreement for Satellite Vending of food services through Salem City District provides breakfast and lunch for Mannington District.	0
Social Worker/Psychologist	Continuation in agreement with SCSSSD is planned for 2015-16 for Child Study Team Services (social worker/psychologist); guidance; occupational and physical therapy services; and speech services.	0
Transportation Services, including Fuel	Shared transportation jointures are used, as available, with neighboring districts for transportation savings primarily with high school transportation.	0
Purchasing	The district participates in consortium purchasing for electric and natural gas and will continue to do so for 2015-2016.	0
Municipal/Public Works	Mannington School District participates with the Mannington Township (Municipal) in services that include recycle, trash and snow plowing within the district.	0
Professional Staff Development	The Mannington District shares services with Salem County Vocational Technical School for professional development/training.	0
Technology Services	Mannington explores shared technology as available and will be participating with Middlesex Regional (MRESC) for DRLAP as of 7-1-15.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,622,935
(B) Estimated Net Taxable Valuation (as of 10/01/14)	216,690,431
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.2105
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,736,051
(E) Estimated Net Taxable Valuation (as of 10/01/14)	216,690,431
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2627

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,622,935
(H) Estimated Equalized Valuation (as of 10/01/14)	201,924,241
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2990
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,736,051
(K) Estimated Equalized Valuation (as of 10/01/14)	201,924,241
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.3550

NAME=Constance McAllister

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.2
Shared with Another District?	Y
Shared County	33
Shared District	1350
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	11/01/13
End Date of Contract	06/30/17
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	
Total Allowances Amount	\$0
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Constance McAllister

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Donna Dolbow

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	33
Shared District	0060
Job Title Other District	Business Official
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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

NAME=Donna Dolbow

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Kristin Williams

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$88,781
Full-Time Equivalent (FTE)	1.0

NAME=Kristin Williams

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	
Total Allowances Amount	\$2,864
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	\$4,900
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 upon retirement cap: \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 unused prorated 1 day/month
Contractual Post-Employment Benefit Description of Payout of Personal days	no provision for personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

NAME=Kristin Williams

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	