

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	134.0	150.0	159.0
On Roll Special Ed Full-Time	27.0	19.0	20.0
On Roll Subtotal	161.0	169.0	179.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	25.0	23.5	20.0
Sent to Other Districts Special Ed	4.0	4.0	5.0
Received	29.0	27.0	24.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,158,134	3,221,297	3,439,875
	Total Tax Levy	10-121x	3,158,134	3,221,297	3,439,875
	Total Tuition	10-1300	104,659	72,930	73,950
	Unrestricted Miscellaneous Revenues	10-1XXX	43,280	1,500	1,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	8,483	500	500
	Total Revenues from Local Sources		3,314,556	3,296,237	3,515,835
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	117,432	117,432	147,922
	Categorical Special Education Aid	10-3132	96,300	121,032	246,563
	Equalization Aid	10-3176	0	248,698	58,793
	Categorical Security Aid	10-3177	29,905	29,905	48,278
	State Reimbursement for Menstrual Products	10-3301	0	820	0
	Total Revenues from State Sources		243,637	517,887	501,556
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	710,441	571,542
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	118,000
	Adjustment for Prior Year Encumbrances		0	32	0
	Actual Revenues (Over)/Under Expenditures		35,277	0	0
General Fund Revenues	Total Operating Budget		3,593,470	4,524,597	4,706,933
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11,531	5,000	5,000
	Other Revenue from Local Sources	20-1XXX	73,022	3,578	2,000
	Total Revenues from Local Sources	20-1XXX	84,553	8,578	7,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	22,770	133,531
	Preschool Education Aid	20-3218	350,517	408,537	405,405
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	5,510	2,689	0
	Other Restricted Entitlements	20-32XX	0	52,582	0
	Total Revenues from State Sources		356,027	486,578	538,936

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	74,184	61,329	41,058
	Title II	20-4451-4455	7,366	10,381	4,001
	Title IV	20-4471-4474	1,665	20,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	62,774	55,970	44,776
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	16,820	18,710	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	191	39,815	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	10,297	29,166	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	23,943	3,586	0
	ARP-ESSER	20-4540	192,041	402,025	0
	CRRSA Act-ESSER II	20-4534	12,105	0	0
	Other	20-4XXX	34,318	46,753	21,712
	CRRSA Act-Mental Health Grant	20-4536	1,600	0	0
	Total Revenues from Federal Sources		437,304	687,735	119,047
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	42,900	45,393	31,342
Special Revenue Fund Revenues	Total Grants and Entitlements		924,170	1,228,284	696,325
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	97,814	99,331	94,183
	Total Revenues from Local Sources		97,814	99,331	94,183
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	50,389	51,170	48,519
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		148,203	150,501	142,702
Debt Service Fund Revenues	Total Repayment of Debt		148,203	150,501	142,702
All Fund Revenues	Total Revenues/Sources		4,665,843	5,903,382	5,545,960
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	42,900	45,393	31,342
	Total Revenues/Sources Net of Transfers		4,622,943	5,857,989	5,514,618

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,093,759	1,157,690	1,144,760
	Special Education-Instruction	11-2XX-100-XXX	137,357	237,171	218,000
	Basic Skills/Remedial-Instruction	11-230-100-XXX	6,201	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	710	1,500	1,625
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	597,227	838,879	894,275
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,371	4,000	7,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,456	67,220	69,900
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	8,420	16,991	49,972
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	124,057	150,008	154,931
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	35,000	34,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	94,868	119,600	106,219
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,686	15,000	15,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,689	33,535	19,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	9,000	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	83,558	97,794	112,722
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	54,984	50,478	71,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	69,155	113,900	86,850
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	221,241	342,385	258,380
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	376,777	378,886	413,739
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	616,999	845,050	913,550
	Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	10,000
	Total Undistributed Expenditures		2,315,488	3,127,726	3,224,038
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		3,553,515	4,524,097	4,588,433
Capital Outlay	Equipment	12-XXX-XXX-730	39,955	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	118,000
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		39,955	500	118,500
General Fund Expenses and Transfers	General Fund Grand Total		3,593,470	4,524,597	4,706,933

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	73,022	3,578	2,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	215,519	218,552	238,035
	Support Services	20-218-200-XXX	177,898	217,903	285,743
	Facility Acquisition and Construction Services	20-218-400-XXX	0	40,245	46,500
	Total Preschool Education Aid	20-218-XXX-XXX	393,417	476,700	570,278
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	5,510	2,689	0
	Other	20-XXX-XXX-XXX	0	52,582	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	398,927	531,971	570,278
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	74,184	61,329	41,058
	Title II	20-XXX-XXX-XXX	7,366	10,381	4,001
	Title IV	20-XXX-XXX-XXX	1,665	20,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	62,774	55,970	44,776
	Other	20-XXX-XXX-XXX	34,318	46,753	21,712
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	12,105	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	1,600	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	192,041	402,025	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	16,820	18,710	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	191	39,815	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	10,297	29,166	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	23,943	3,586	0
	Total Federal Projects	20-XXX-XXX-XXX	437,304	687,735	119,047
Special Revenue Fund Expenses	Total Special Revenue Funds		924,170	1,228,284	696,325
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	148,203	150,501	142,702
	Total Debt Service Funds		148,203	150,501	142,702
All Fund Expenses	Total Expenditures/Appropriations		4,665,843	5,903,382	5,545,960

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	42,900	45,393	31,342
	Total Expenditures Net of Transfers		4,622,943	5,857,989	5,514,618

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	455,052	455,020	249,968	249,968
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,158,495	1,166,978	1,167,478	1,049,978
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	157,363	156,259	156,269	156,279
	Legal Reserve	1,118,947	1,076,931	571,542	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	12,439	9,053	9,053	9,053
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,917	\$18,159	\$21,228	\$21,878	\$21,077
Total Classroom Instruction	\$11,421	\$11,778	\$12,425	\$12,959	\$12,624
Classroom-Salaries and Benefits	\$10,989	\$11,177	\$11,471	\$11,982	\$11,693
Classroom-General Supplies and Textbooks	\$245	\$426	\$609	\$623	\$426
Classroom-Purchased Services	\$188	\$174	\$345	\$353	\$504
Total Support Services	\$2,607	\$3,300	\$4,582	\$4,649	\$4,797
Support Services-Salaries and Benefits	\$2,365	\$2,823	\$3,856	\$3,751	\$3,125
Total Administrative Costs	\$1,446	\$1,608	\$1,973	\$2,004	\$1,992
Administration Salaries and Benefits	\$1,047	\$1,180	\$1,480	\$1,473	\$1,447
Total Operations and Maintenance of Plant	\$1,417	\$1,461	\$2,168	\$2,184	\$1,572
Operations and Maintenance-Salaries and Benefits	\$463	\$331	\$414	\$515	\$390
Board Contribution to Food Services	\$0	\$0	\$58	\$59	\$56
Total Extracurricular Costs	\$9	\$4	\$9	\$9	\$9
Total Equipment Costs	\$84	\$248	\$233	\$238	\$260
Legal Costs	\$10	\$14	\$23	\$24	\$22
Employee Benefits as a percentage of salaries*	31.33%	37.35%	44.67%	44.34%	49.21%
*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 2024-25 revised appropriations and the 2025-26 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 Lower Alloways Creek BOE	0
Insurance Coverages and Benefits	NJSIG (New Jersey School Insurance Group) for general insurance	0
Municipal/Public Works	Snow plowing services provided by Mannington Township	0
Purchasing	ESCNJ (Education Services Commission of New Jersey) 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
	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
Social Worker/Psychologist	School Psychologist and LDTC Services provided by Upper Pittsgrove BOE	0
	Shared Social Worker services provided to Elsinboro BOE	0
Staffing - Other	Early Childhood Coordinator Services provided by Quinton BOE	0
Superintendent and Assistant Sup.	Shared Superintendent Services provided to Upper Pittsgrove BOE	0
Technology Services	Shared Technology Services provided to Quinton BOE	0
	NJDRLAP coordinated by ESCNJ for internet services (currently Comcast)	0
Transportation Services, including Fuel	Transportation Cooperative for Special Education, Academy, Choice, etc. bus routes	0
	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	3,439,875
	(D) Total School Levy	3,534,058
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	174,670,600
	(H) Estimated Equalized Valuation (as of 10/01/24)	207,941,190
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.9693
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.0233
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.6543
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.6995

Employee Contract List for District

Name	Category	Measure
Karen Stoms	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$98,248
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	2800
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	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
	Total Allowances Amount	\$4,175
	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 uon 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 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	07/01/24
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th upon retirement
	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