

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	150.0	157.0	161.0
On Roll Special Ed Full-Time	19.0	18.0	20.0
On Roll Subtotal	169.0	175.0	181.0
In Private School Placements		1.0	2.0
Sent to Other Districts Regular	23.5	15.5	12.0
Sent to Other Districts Special Ed	4.0	5.0	5.0
Received	27.0	28.0	26.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,221,297	3,439,875	3,531,454
	Total Tax Levy	10-121x	3,221,297	3,439,875	3,531,454
	Total Tuition	10-1300	77,042	73,950	73,950
	Unrestricted Miscellaneous Revenues	10-1XXX	12,853	1,500	1,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	6,578	500	5,000
	Total Revenues from Local Sources		3,317,770	3,515,835	3,612,904
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	117,432	147,922	98,564
	Categorical Special Education Aid	10-3132	121,032	246,563	173,551
	Equalization Aid	10-3176	248,698	58,793	231,189
	Categorical Security Aid	10-3177	29,905	48,278	28,346
	Other State Aids	10-3XXX	820	0	0
	Total Revenues from State Sources		517,887	501,556	531,650
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	571,542	756,058
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	118,000	118,000
	Adjustment for Prior Year Encumbrances		0	362	0
	Actual Revenues (Over)/Under Expenditures		-52,557	0	0
General Fund Revenues	Total Operating Budget		3,783,100	4,707,295	5,018,612
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	9,152	5,000	5,000
	Other Revenue from Local Sources	20-1XXX	3,978	5,000	2,000
	Total Revenues from Local Sources	20-1XXX	13,130	10,000	7,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	133,531	49,624
	Preschool Education Aid	20-3218	358,913	405,405	454,496
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	2,690	0	0
	Other Restricted Entitlements	20-32XX	52,582	0	0
	Total Revenues from State Sources		414,185	538,936	504,120

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	46,126	59,836	34,951
	Title II	20-4451-4455	1,968	9,768	3,326
	Title IV	20-4471-4474	12,604	17,396	7,500
	IDEA Part B (Handicapped)	20-4420-4429	55,970	56,912	45,531
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	18,699	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	39,809	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	29,167	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	3,586	0	0
	ARP-ESSER	20-4540	375,049	0	0
	Other	20-4XXX	34,968	20,989	15,651
	Total Revenues from Federal Sources		617,946	164,901	106,959
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	45,393	31,342	32,464
Special Revenue Fund Revenues	Total Grants and Entitlements		1,091,943	745,179	650,543
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	99,331	94,183	0
	Total Revenues from Local Sources		99,331	94,183	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	51,170	48,519	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		150,501	142,702	0
Debt Service Fund Revenues	Total Repayment of Debt		150,501	142,702	0
All Fund Revenues	Total Revenues/Sources		5,025,544	5,595,176	5,669,155
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	45,393	31,342	32,464
	Total Revenues/Sources Net of Transfers		4,980,151	5,563,834	5,636,691

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,036,797	1,144,792	1,260,119
	Special Education-Instruction	11-2XX-100-XXX	219,186	218,000	147,500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,099	1,625	1,625
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	705,759	850,319	785,255
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,487	7,500	12,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,111	69,900	71,650
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	13,329	49,972	49,972
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	119,463	234,263	322,775
	Undistributed Expenditures-Guidance	11-000-218-XXX	49,036	34,500	30,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	112,289	34,660	65,600
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	6,244	15,000	40,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	16,547	19,000	43,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,349	6,000	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	70,000	169,811	183,422
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	56,820	85,970	66,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	99,127	86,850	97,700
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	184,534	258,710	280,030
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	345,266	413,739	426,986
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	665,621	878,174	985,300
	Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	10,000
	Total Undistributed Expenditures		2,515,982	3,224,368	3,477,190
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	1,000
General Fund Current Expenses	Total General Current Expense		3,773,064	4,588,795	4,887,434
Capital Outlay	Equipment	12-XXX-XXX-730	10,036	0	8,178
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	118,000	118,000
	Interest Deposit to Capital Reserve	10-604	0	500	5,000
	Total Capital Outlay		10,036	118,500	131,178
General Fund Expenses and Transfers	General Fund Grand Total		3,783,100	4,707,295	5,018,612

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,978	5,000	2,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	213,335	238,035	240,000
	Support Services	20-218-200-XXX	190,971	285,743	286,584
	Facility Acquisition and Construction Services	20-218-400-XXX	0	46,500	10,000
	Total Preschool Education Aid	20-218-XXX-XXX	404,306	570,278	536,584
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	2,690	0	0
	Other	20-XXX-XXX-XXX	52,582	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	459,578	570,278	536,584
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	46,126	59,836	34,951
	Title II	20-XXX-XXX-XXX	1,968	9,768	3,326
	Title IV	20-XXX-XXX-XXX	12,604	17,396	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	55,970	56,912	45,531
	Other	20-XXX-XXX-XXX	34,968	20,989	15,651
	ARP-ESSER Grant Program	20-487-xxx-xxx	375,049	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	18,699	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	39,809	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	29,167	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	3,586	0	0
	Total Federal Projects	20-XXX-XXX-XXX	617,946	164,901	106,959
Special Revenue Fund Expenses	Total Special Revenue Funds		1,091,943	745,179	650,543
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	150,501	142,702	0
	Total Debt Service Funds		150,501	142,702	0
All Fund Expenses	Total Expenditures/Appropriations		5,025,544	5,595,176	5,669,155
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	45,393	31,342	32,464
	Total Expenditures Net of Transfers		4,980,151	5,563,834	5,636,691

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	455,020	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,166,978	1,173,556	1,174,056	1,061,056
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	156,259	156,259	156,269	157,269
	Legal Reserve	1,076,931	1,327,600	756,058	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	9,053	7,764	7,764	7,764
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,159	\$18,320	\$21,077	\$21,812	\$23,029
Total Classroom Instruction	\$11,778	\$11,484	\$12,624	\$12,766	\$12,838
Classroom-Salaries and Benefits	\$11,177	\$11,050	\$11,693	\$11,814	\$11,851
Classroom-General Supplies and Textbooks	\$426	\$195	\$426	\$436	\$486
Classroom-Purchased Services	\$174	\$239	\$504	\$516	\$501
Total Support Services	\$3,300	\$3,928	\$4,797	\$4,726	\$5,812
Support Services-Salaries and Benefits	\$2,823	\$3,247	\$3,125	\$2,580	\$3,491
Total Administrative Costs	\$1,608	\$1,708	\$1,992	\$2,622	\$2,566
Administration Salaries and Benefits	\$1,180	\$1,335	\$1,447	\$2,065	\$1,955
Total Operations and Maintenance of Plant	\$1,461	\$1,193	\$1,572	\$1,605	\$1,711
Operations and Maintenance-Salaries and Benefits	\$331	\$351	\$390	\$394	\$495
Board Contribution to Food Services	\$0	\$0	\$56	\$57	\$55
Total Extracurricular Costs	\$4	\$7	\$9	\$9	\$9
Total Equipment Costs	\$248	\$60	\$260	\$266	\$100
Legal Costs	\$14	\$3	\$22	\$23	\$22
Employee Benefits as a percentage of salaries*	37.35%	37.56%	49.21%	47.38%	49.32%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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
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 Upper Pittsgrove 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	3,531,454
	(D) Total School Levy	3,531,454
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	174,397,900
	(H) Estimated Equalized Valuation (as of 10/01/25)	217,399,526
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0249
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0249
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6244
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6244

Employee Contract List for District

Name	Category	Measure
Karen Stoms	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$101,668
	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	07/01/25
	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
	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	\$7,500
	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 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 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	\$27,692
	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