

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,073.0	1,110.0	1,135.0
On Roll Special Ed Full-Time	160.0	153.0	154.0
On Roll Subtotal	1,233.0	1,263.0	1,289.0
In Private School Placements		2.0	0.0
Sent to Other Districts Special Ed	2.0	2.0	0.0
Received	10.0	8.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	13,199,012	13,331,013	14,097,633
	Total Tuition	10-1300	154,182	25,000	15,000
	Rents and Royalties	10-1910	0	15,000	2,000
	Unrestricted Miscellaneous Revenues	10-1XXX	100,244	27,600	41,337
	Interest Earned on Capital Reserve Funds	10-1XXX	1,851	100	100
	Total Revenues from Local Sources		13,455,289	13,398,713	14,156,070
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	92,254	92,254	92,254
	Extraordinary Aid	10-3131	7,768	0	0
	Categorical Special Education Aid	10-3132	731,840	731,840	731,840
	Equalization Aid	10-3176	5,286,989	5,201,864	5,100,979
	Categorical Security Aid	10-3177	24,998	24,998	24,998
	Other State Aids	10-3XXX	2,900	0	0
	Total Revenues from State Sources		6,146,749	6,050,956	5,950,071
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	37,192	24,656	24,163
	Total Revenues from Federal Sources		37,192	24,656	24,163
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	678,415	253,684
	Adjustment for Prior Year Encumbrances		0	591,538	0
	Actual Revenues (Over)/Under Expenditures		-175,045	0	0
General Fund Revenues	Total Operating Budget		19,464,185	20,744,278	20,383,988
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	11,127	5,000
	Total Revenues from Local Sources	20-1XXX	0	11,127	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	766,726	0	0
	Other Restricted Entitlements	20-32XX	94,641	134,368	109,250
	Total Revenues from State Sources		861,367	134,368	109,250
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	99,986	125,045	110,000
	Title II	20-4451-4455	26,259	20,714	25,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	400,886	396,755	315,000
	Total Revenues from Federal Sources		527,131	542,514	450,000
Special Revenue Fund Revenues	Total Grants and Entitlements		1,388,498	688,009	564,250

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	642,835	562,480	0
	Total Revenues from Local Sources		642,835	562,480	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	335,165	293,270	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		978,000	855,750	0
Debt Service Fund Revenues	Total Repayment of Debt		978,000	855,750	0
All Fund Revenues	Total Revenues/Sources		21,830,683	22,288,037	20,948,238
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		21,830,683	22,288,037	20,948,238

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,408,208	5,672,242	5,871,415
	Special Education-Instruction	11-2XX-100-XXX	2,568,290	2,587,997	2,611,815
	Basic Skills/Remedial-Instruction	11-230-100-XXX	794,474	902,225	600,878
	Bilingual Education-Instruction	11-240-100-XXX	3,230	5,625	5,225
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	58,297	65,000	80,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	1,000	1,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,067	20,000	20,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	313,381	319,330	336,330
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	513,279	610,213	635,275
	Undistributed Expenditures-Guidance	11-000-218-XXX	126,535	229,162	225,400
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	570,089	593,427	613,965
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	92,072	100,150	75,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	162,888	167,428	169,900
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	114,410	117,340	124,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	486,958	467,660	463,300
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	719,605	816,390	760,425
	Undistributed Expenditures-Central Services	11-000-251-XXX	276,994	345,900	298,750
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	227,472	240,447	202,250
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,007,860	2,171,326	2,542,460
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	940,393	918,600	1,050,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,879,059	4,108,806	3,695,000
	Total Undistributed Expenditures		10,438,062	11,226,179	11,213,555
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	116,000	0	0
General Fund Current Expenses	Total General Current Expense		19,386,561	20,460,268	20,383,888
Capital Outlay	Equipment	12-XXX-XXX-730	58,817	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	283,910	0
	Interest Deposit to Capital Reserve	10-604	1,851	100	100
	Total Capital Outlay		60,668	284,010	100

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	16,956	0	0
	General Fund Grand Total		19,464,185	20,744,278	20,383,988
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	11,127	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	641,781	0	0
	Support Services	20-218-200-XXX	124,945	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	766,726	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	6,302	9,014	7,250
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	15,629	29,650	24,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	16,819	27,361	22,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	12,416	16,587	14,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,596	6,156	5,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	38,879	45,600	37,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	861,367	134,368	109,250
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	99,986	125,045	110,000
	Title II	20-XXX-XXX-XXX	26,259	20,714	25,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	400,886	396,755	315,000
	Total Federal Projects	20-XXX-XXX-XXX	527,131	542,514	450,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,388,498	688,009	564,250
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	978,000	855,750	0
	Total Debt Service Funds		978,000	855,750	0
All Fund Expenses	Total Expenditures/Appropriations		21,830,683	22,288,037	20,948,238
Expenses Net of Transfers	Total Expenditures Net of Transfers		21,830,683	22,288,037	20,948,238

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	384,871	386,721	386,821	386,921
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	290,537	408,057	408,057	408,057
	Legal Reserve	1,024,986	932,099	253,684	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	393,719	397,595	397,595	397,595
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,423	\$15,029	\$14,629	\$15,457	\$14,983
Total Classroom Instruction	\$8,965	\$9,527	\$9,133	\$9,406	\$8,967
Classroom-Salaries and Benefits	\$8,420	\$9,112	\$8,861	\$9,085	\$8,696
Classroom-General Supplies and Textbooks	\$533	\$398	\$266	\$315	\$265
Classroom-Purchased Services	\$13	\$17	\$6	\$6	\$5
Total Support Services	\$1,901	\$2,004	\$2,046	\$2,148	\$2,118
Support Services-Salaries and Benefits	\$1,728	\$1,793	\$1,850	\$1,929	\$1,935
Total Administrative Costs	\$1,519	\$1,636	\$1,568	\$1,803	\$1,616
Administration Salaries and Benefits	\$1,224	\$1,247	\$1,229	\$1,362	\$1,264
Total Operations and Maintenance of Plant	\$1,978	\$1,801	\$1,816	\$1,975	\$2,201
Operations and Maintenance-Salaries and Benefits	\$1,312	\$951	\$1,057	\$1,082	\$1,040
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$59	\$60	\$67	\$68	\$81
Total Equipment Costs	\$80	\$46	\$0	\$0	\$0
Legal Costs	\$3	\$3	\$8	\$11	\$12
Employee Benefits as a percentage of salaries*	30.49%	30.21%	32.65%	30.95%	28.25%

*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 2019-20 revised appropriations and the 2020-21 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	Custodial and maintenance services provided to the Township of Mantua and the Mantua Utilities Authority	0
Insurance Coverages and Benefits	Participation in health insurance fund for medical and prescription benefits; Participation in insurance fund for property and workers compensation benefits	0
Municipal/Public Works	Coordinated services for trash removal and recycling; salt for snow removal; auto repairs; HVAC repairs	0
Others	SRO through the Mantua Township Police Department	0
Special Education Services	Coordinated services with GCSSSD for special education placements and administration of non-public programs	0
Transportation Services, including Fuel	Jointure with Clearview Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Mantua Twp	(A) General Fund School Levy	14,097,633
	(D) Total School Levy	14,097,633
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,334,477,687
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,444,083,635
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0564
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0564
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9762
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9762

Employee Contract List for District

Name	Category	Measure
Denise Mennella	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Technology Coordinator
	Base Annual Salary Amount	\$81,302
	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	07/01/19
	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	11
	Contracted Number of Annual Personal Days	4
	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	\$100
	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	\$9,515
	Contractual Post-Employment Benefit Description of Payout of Sick days	Min. of 50 to max. of 120 days at retirement at \$45/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of unused vacation days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
Denise Mennella	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
Howard Bruner	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of B & G
	Base Annual Salary Amount	\$84,209
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	11
	Contracted Number of Annual Personal Days	4
	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
Howard Bruner	Total Allowances Amount	\$385
	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	\$12,102
	Contractual Post-Employment Benefit Description of Payout of Sick days	Min. of 50 to max. of 120 days at retirement at \$45/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of unused vacation days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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	
Michelle Daminger	Job Title	Board Secretary
	Job Title II	None Reported
	Base Annual Salary Amount	\$87,184
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Michelle Daminger	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	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	11
	Contracted Number of Annual Personal Days	4
	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	\$940
	Total Bonuses Amount	\$450
	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	\$13,712
	Contractual Post-Employment Benefit Description of Payout of Sick days	Min. of 50 to max of 120 days at retirement at \$45/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of unused vacation days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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	

Employee Contract List for District

Name	Category	Measure
Michelle Daminger	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
Robert Fisicaro	Job Title	Superintendent
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$153,875
	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	06/30/21
	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	\$7,775
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,406
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,235
Contractual Post-Employment Benefit Description of Payout of Sick days	Max. of 60 days upon retirement	

Employee Contract List for District

Name	Category	Measure
Robert Fisicaro	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. of 30 days upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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