

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	253.0	247.0	244.0
On Roll Special Ed Full-Time	26.0	30.0	23.0
On Roll Subtotal	279.0	277.0	267.0
In Private School Placements	1.0		1.0
Sent to Other Districts Regular	49.5	40.0	50.0
Sent to Other Districts Special Ed	14.0	17.0	17.0
Received	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,624,580	2,677,071	2,730,612
	Unrestricted Miscellaneous Revenues	10-1XXX	21,497	12,000	15,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	25	150	150
	Total Revenues from Local Sources		2,646,102	2,689,246	2,745,787
General Fund Revenues from State Sources	School Choice Aid	10-3116	282,204	262,332	259,257
	Categorical Transportation Aid	10-3121	209,903	209,903	209,903
	Extraordinary Aid	10-3131	49,370	0	0
	Categorical Special Education Aid	10-3132	291,684	291,684	291,684
	Equalization Aid	10-3176	2,741,091	2,715,920	2,436,974
	Categorical Security Aid	10-3177	80,638	80,638	80,638
	Other State Aids	10-3XXX	1,740	0	3,000
	Total Revenues from State Sources		3,656,630	3,560,477	3,281,456
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	519,208	541,341
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	124,488	0
	Adjustment for Prior Year Encumbrances		0	2,320	0
	Actual Revenues (Over)/Under Expenditures		-80,905	0	0
General Fund Revenues	Total Operating Budget		6,221,827	6,895,739	6,568,584
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,873	5,000	5,000
	Other Revenue from Local Sources	20-1XXX	0	13,930	21,435
	Total Revenues from Local Sources	20-1XXX	14,873	18,930	26,435
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	404,085	636,240	594,396
	Total Revenues from State Sources		404,085	636,240	594,396
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	103,705	82,964	70,347
	Title II	20-4451-4455	7,676	7,344	6,209
	Title IV	20-4471-4474	12,646	8,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	88,921	71,137	72,554
	CARES Act Education Stabilization Fund	20-4530	87,478	0	0
	CARES-Digital Divide Grant	20-4531	39,763	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	27,331	0	0
	Other	20-4XXX	25,616	0	0
	Total Revenues from Federal Sources		393,136	169,445	157,110
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	13,509
Special Revenue Fund Revenues	Total Grants and Entitlements		811,498	824,615	791,450
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	136,934	116,793	110,453
	Total Revenues from Local Sources		136,934	116,793	110,453
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	89,940	27,006	27,156
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		226,874	143,800	137,609
	Actual Revenues (Over)/Under Expenditures		72,114	0	0
Debt Service Fund Revenues	Total Repayment of Debt		298,988	143,800	137,609
All Fund Revenues	Total Revenues/Sources		7,332,313	7,864,154	7,497,643
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	13,509
	Total Revenues/Sources Net of Transfers		7,332,313	7,864,154	7,484,134

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,772,212	1,867,363	1,773,377
	Special Education-Instruction	11-2XX-100-XXX	219,963	306,000	232,600
	Basic Skills/Remedial-Instruction	11-230-100-XXX	56	98,000	46,600
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,915	23,280	10,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	0	2,300	2,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,679,551	1,549,730	1,661,280
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,445	17,000	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,568	73,000	74,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	124,632	132,600	137,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	137,685	115,500	116,461
	Undistributed Expenditures-Guidance	11-000-218-XXX	83,038	89,000	87,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	73,643	90,500	34,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	5,000	5,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	27,470	36,700	16,800
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,932	10,133	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	180,558	199,450	191,450
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	104,687	113,500	105,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	132,511	131,180	123,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	471,594	606,000	572,392
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	304,523	458,421	456,184
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	585,843	763,276	874,622
	Total Undistributed Expenditures			3,982,680	4,390,990
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
General Fund Current Expenses	Total General Current Expense		5,988,826	6,687,958	6,532,291
Capital Outlay	Equipment	12-XXX-XXX-730	4,867	47,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	83,300	160,631	36,143
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	135,208	0	0
	Interest Deposit to Capital Reserve	10-604	0	150	150
	Total Capital Outlay			223,375	207,781

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	9,626	0	0
	General Fund Grand Total		6,221,827	6,895,739	6,568,584
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	13,930	21,435
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	212,851	288,420	297,849
	Support Services	20-218-200-XXX	160,577	287,820	275,056
	Facility Acquisition and Construction Services	20-218-400-XXX	30,657	60,000	35,000
	Total Preschool Education Aid	20-218-XXX-XXX	404,085	636,240	607,905
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	404,085	636,240	607,905
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	103,705	82,964	70,347
	Title II	20-XXX-XXX-XXX	7,676	7,344	6,209
	Title IV	20-XXX-XXX-XXX	12,646	8,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	88,921	71,137	72,554
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	87,478	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	39,763	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	27,331	0	0
	Nonpublic Technology Funds Under CRF	20-482-xxx-xxx	25,616	0	0
	Total Federal Projects	20-XXX-XXX-XXX	393,136	169,445	157,110
Special Revenue Fund Expenses	Total Special Revenue Funds		811,498	824,615	791,450
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	298,988	143,800	137,609
	Total Debt Service Funds		298,988	143,800	137,609
All Fund Expenses	Total Expenditures/Appropriations		7,332,313	7,864,154	7,497,643
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	13,509
	Total Expenditures Net of Transfers		7,332,313	7,864,154	7,484,134

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	355,209	354,448	301,110	275,737
	Repayment of Debt	72,115	1	0	0
Restricted for General Operating Budget	Capital Reserve	278,693	303,510	179,172	179,322
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	25,000	150,000	150,025	150,050
	Legal Reserve	1,056,626	981,838	515,968	0
	Unemployment Fund	14,235	19,969	19,969	19,969
	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	16,040	16,636	16,636	16,636
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,796	\$15,629	\$19,603	\$18,975	\$18,630
Total Classroom Instruction	\$8,955	\$9,489	\$11,788	\$11,413	\$11,348
Classroom-Salaries and Benefits	\$8,482	\$8,999	\$10,995	\$10,638	\$10,735
Classroom-General Supplies and Textbooks	\$179	\$231	\$336	\$333	\$301
Classroom-Purchased Services	\$294	\$258	\$457	\$442	\$312
Total Support Services	\$2,199	\$2,543	\$3,296	\$3,189	\$2,954
Support Services-Salaries and Benefits	\$1,336	\$1,670	\$2,216	\$2,144	\$2,016
Total Administrative Costs	\$1,783	\$1,700	\$1,910	\$1,848	\$1,830
Administration Salaries and Benefits	\$1,258	\$1,160	\$1,244	\$1,203	\$1,068
Total Operations and Maintenance of Plant	\$1,733	\$1,833	\$2,496	\$2,414	\$2,443
Operations and Maintenance-Salaries and Benefits	\$744	\$830	\$1,152	\$1,115	\$1,241
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$123	\$61	\$109	\$106	\$49
Total Equipment Costs	\$21	\$127	\$399	\$386	\$131
Legal Costs	\$8	\$13	\$28	\$27	\$28
Employee Benefits as a percentage of salaries*	23.99%	21.91%	25.53%	25.53%	31.73%

*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 2021-22 revised appropriations and the 2022-23 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 by Mannington Board of Education	0
Custodial and Maintenance Services	Shared Services for CEFM provided to Mannington Board of Education	0
Food Services	Garden State Co-op Member; Member of consortium for purchasing milk, bread and ice cream	0
Insurance Coverages and Benefits	NJSIG (NJ School Insurance Group) for general insurance	0
	Public Employer Trust administered by Brown & Brown Benefit Advisors for medical insurance	0
Purchasing	ACES (Alliance for Competitive Energy Services) for discounted pricing on electric service	0
	ESCNJ (Education Services Commission of NJ) Co-op member	0
	CCECSC (Camden County Education Services Commission) Co-op member	0
	State contract pricing for copy paper, school supplies, office supplies and toner	0
	ACT (Alliance for Competitive Telecommunications) for discounted pricing on telephone services	0
Special Education Services	Occupational Therapy and Physical Therapy Services provided by SCSSSD	0
	Shared CST Services provided to Elsinboro, Lower Alloways Creek & Mannington Schools	0
Staffing - Other	Shared Services provided to Mannington School for Algebra teacher	0
Technology Services	Shared Services for on-site tech provided by Mannington Board of Education	0
Transportation Services, including Fuel	Transportation Cooperative for Special Education, Academy, Choice etc. bus routes; Route tiering with neighboring district to reduce elementary and high school transportation costs.	0

Estimated Tax Rates

Municipality	Category	Amount
Quinton Township	(A) General Fund School Levy	2,730,612
	(D) Total School Levy	2,841,065
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	180,668,222
	(H) Estimated Equalized Valuation (as of 10/01/21)	195,542,010
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5114
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5725
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3964
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4529

Employee Contract List for District

Name	Category	Measure
Mindy Bacon	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$93,062
	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	07/01/21
	End Date of Contract	06/30/22
	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	2
	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	\$3,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
	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	No provision for payout of sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No provision for payout of vacation days
	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
Mindy Bacon	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
Shared Services Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.6
	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	07/01/21
	End Date of Contract	06/30/22
	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
Shared Services Agreement	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	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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	Shared Business Services
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Stewart Potter	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,730
	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
Stewart Potter	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/01/18
	End Date of Contract	06/30/22
	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	2
	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	\$5,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,214
	Contractual Post-Employment Benefit Description of Payout of Sick days	152 days at \$30 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days at 1/260th of salary
	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	

Employee Contract List for District

Name	Category	Measure
Stewart Potter	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