

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	310.0	311.0	311.0
On Roll Special Ed Full-Time	47.0	49.0	36.0
On Roll Subtotal	357.0	360.0	347.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Regular	114.0	111.5	111.0
Sent to Other Districts Special Ed	25.5	25.0	28.0
Received	4.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,877,636	3,955,188	4,034,292
	Total Tuition	10-1300	41,482	0	0
	Transportation Fees from Individuals	10-1410	5,024	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	15,434	1,316	0
	Unrestricted Miscellaneous Revenues	10-1XXX	56,096	1,500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	1,787	1,500	1,000
	Total Revenues from Local Sources		3,997,459	3,959,504	4,035,792
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	290,690	218,309	218,309
	Extraordinary Aid	10-3131	84,857	0	0
	Categorical Special Education Aid	10-3132	324,976	370,315	370,315
	Equalization Aid	10-3176	3,016,688	3,016,688	2,937,644
	Categorical Security Aid	10-3177	44,007	47,622	47,622
	Under Adequacy Aid	10-3180	3,706	0	0
	PARCC Readiness Aid	10-3181	5,170	0	0
	Per Pupil Growth Aid	10-3182	5,170	0	0
	Professional Learning Community Aid	10-3183	4,810	0	0
	Other State Aids	10-3XXX	3,770	0	0
	Total Revenues from State Sources		3,783,844	3,652,934	3,573,890
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	422,767	576,564
	Withdrawal from Capital Reserve for Local Share	10-307	35,600	42,183	0
	Actual Revenues (Over)/Under Expenditures		-383,194	0	0
General Fund Revenues	Total Operating Budget		7,433,709	8,077,388	8,186,246
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,072	3,539	3,008
	Total Revenues from Local Sources	20-1XXX	3,072	3,539	3,008
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	113,718	114,065	77,874
	Title II	20-4451-4455	19,775	22,086	15,543
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	99,475	98,113	79,661
	Other	20-4XXX	29,910	29,103	24,737

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		272,878	273,367	206,315
Special Revenue Fund Revenues	Total Grants and Entitlements		275,950	276,906	209,323
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	258,713	247,262	243,863
	Total Revenues from Local Sources		258,713	247,262	243,863
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		258,713	247,263	243,863
Debt Service Fund Revenues	Total Repayment of Debt		258,713	247,263	243,863
All Fund Revenues	Total Revenues/Sources		7,968,372	8,601,557	8,639,432
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,968,372	8,601,557	8,639,432

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,772,545	1,885,136	1,706,153	
	Special Education-Instruction	11-2XX-100-XXX	340,544	328,031	277,036	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	87,087	126,591	138,402	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,746	15,000	15,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,347,596	2,723,288	2,886,518	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,235	5,622	6,058	
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,083	68,615	71,171	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	78,877	89,030	98,200	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	209,334	210,000	200,046	
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,707	66,415	68,550	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	111,159	114,582	87,098	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	35,000	48,500	37,720	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	82,789	45,569	46,015	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,344	3,950	900	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	282,131	337,792	298,199	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	82,866	72,320	68,054	
	Undistributed Expenditures-Central Services	11-000-251-XXX	159,714	176,877	178,982	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	420	840	420	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	330,187	377,456	364,249	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	411,379	438,157	518,346	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	842,181	826,341	945,989	
	Undistributed Expenditures-Food Services	11-000-310-930	17,500	5,000	10,000	
		Total Undistributed Expenditures		5,125,502	5,610,354	5,886,515
	General Fund Current Expenses	Total General Current Expense		7,336,424	7,965,112	8,023,106
Capital Outlay	Equipment	12-XXX-XXX-730	61,692	75,183	20,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	35,593	35,593	35,593	
	Interest Deposit to Capital Reserve	10-604	0	1,500	1,000	
		Total Capital Outlay		97,285	112,276	56,593

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	106,547
	General Fund Grand Total		7,433,709	8,077,388	8,186,246
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,072	3,539	3,008
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	113,718	114,065	77,874
	Title II	20-XXX-XXX-XXX	19,775	22,086	15,543
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	99,475	98,113	79,661
	Other	20-XXX-XXX-XXX	29,910	29,103	24,737
	Total Federal Projects	20-XXX-XXX-XXX	272,878	273,367	206,315
Special Revenue Fund Expenses	Total Special Revenue Funds		275,950	276,906	209,323
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	258,713	247,263	243,863
	Total Debt Service Funds		258,713	247,263	243,863
All Fund Expenses	Total Expenditures/Appropriations		7,968,372	8,601,557	8,639,432
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,968,372	8,601,557	8,639,432

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	547,726	513,913	470,778	471,778
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	404,007	721,252	487,937	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	463,917	528,079	338,627	250,000
	Repayment of Debt	1	1	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,706	\$12,436	\$14,243	\$13,344	\$13,623
Total Classroom Instruction	\$7,056	\$7,567	\$8,858	\$8,073	\$8,199
Classroom-Salaries and Benefits	\$6,710	\$7,061	\$7,960	\$7,412	\$7,682
Classroom-General Supplies and Textbooks	\$149	\$321	\$604	\$435	\$290
Classroom-Purchased Services	\$197	\$185	\$294	\$225	\$227
Total Support Services	\$1,822	\$2,054	\$2,331	\$2,089	\$2,128
Support Services-Salaries and Benefits	\$949	\$1,260	\$1,384	\$1,306	\$1,235
Total Administrative Costs	\$1,605	\$1,728	\$1,792	\$1,963	\$1,994
Administration Salaries and Benefits	\$1,336	\$1,337	\$1,473	\$1,440	\$1,520
Total Operations and Maintenance of Plant	\$1,041	\$986	\$1,173	\$1,135	\$1,185
Operations and Maintenance-Salaries and Benefits	\$433	\$395	\$427	\$409	\$437
Board Contribution to Food Services	\$77	\$48	\$14	\$14	\$29
Total Extracurricular Costs	\$96	\$38	\$56	\$53	\$59
Total Equipment Costs	\$92	\$168	\$94	\$209	\$59
Legal Costs	\$47	\$143	\$55	\$166	\$118
Employee Benefits as a percentage of salaries*	27.61%	29.05%	30.96%	27.32%	33.81%

*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 2018-19 revised appropriations and the 2019-20 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	Provide Shared Business Services to Lower Alloways Creek and Elsinboro School Districts	0
Custodial and Maintenance Services	Joint Purchasing of custodial supplies with Educational Services Commission of NJ	0
Purchasing	Member of ACT, ACES, ESC of NJ for phone, Internet and electricity	0
Special Education Services	Provide Shared CST Services to Upper Pittsgrove School District	0
	Contract with SCSSSD for the purchase of Speech, OT and PT Services	0

Estimated Tax Rates

Municipality	Category	Amount
Alloway Township	(A) General Fund School Levy	4,034,292
	(D) Total School Levy	4,278,155
	(B) Estimated Net Taxable Valuation (as of 01/01/19)	281,765,975
	(H) Estimated Equalized Valuation (as of 10/01/18)	289,811,724
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4318
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5183
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3920
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4762

Employee Contract List for District

Name	Category	Measure
Kristin Schell	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$122,400
	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	06/30/20
	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	\$8,200
	Total Bonuses Amount	\$1,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$9,415
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout until 8 years in district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$122,400/260*20
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Kristin Schell	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
Shannon DuBois-Brody	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,000
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	21
	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
Shannon DuBois-Brody	Total Allowances Amount	\$7,111
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$1,500
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,515
	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	\$100/day up to cap of \$15,000 at time of retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	