

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	140.0	141.0	142.0
On Roll Special Ed Full-Time	23.0	22.0	18.0
On Roll Subtotal	163.0	163.0	160.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	22.0	26.0	28.0
Sent to Other Districts Special Ed	5.0	7.0	7.0
Received	5.0	8.0	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	3,292,016	3,292,016	3,292,016
	Total Tuition	10-1300	15,000	0	9,000
	Transportation Fees from Individuals	10-1410	1,000	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	4,260	0	0
	Rents and Royalties	10-1910	0	0	17,000
	Unrestricted Miscellaneous Revenues	10-1XXX	23,587	5,000	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	200
	Interest Earned on Capital Reserve Funds	10-1XXX	49	50	50
	Total Revenues from Local Sources		3,335,912	3,297,566	3,320,766
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	120,883	135,665	135,665
	Extraordinary Aid	10-3131	15,739	0	0
	Categorical Special Education Aid	10-3132	124,366	140,233	140,233
	Equalization Aid	10-3176	421,194	421,194	421,194
	Categorical Security Aid	10-3177	19,864	23,353	23,353
	Adjustment Aid	10-3178	178,734	118,107	49,045
	PARCC Readiness Aid	10-3181	1,840	0	0
	Per Pupil Growth Aid	10-3182	1,840	0	0
	Professional Learning Community Aid	10-3183	1,610	0	0
	Other State Aids	10-3XXX	2,320	0	0
	Total Revenues from State Sources		888,390	838,552	769,490
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	300,281	495,991
	Actual Revenues (Over)/Under Expenditures		724,679	0	0
General Fund Revenues	Total Operating Budget		4,948,981	4,436,399	4,586,247
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,373	2,574	0
	Total Revenues from Local Sources	20-1XXX	2,373	2,574	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	46,475	46,798	29,242
	Title II	20-4451-4455	8,577	7,841	5,430
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	47,818	48,367	41,112
	Other	20-4XXX	28,208	23,029	20,152
	Total Revenues from Federal Sources		141,078	136,035	104,436
Special Revenue Fund Revenues	Total Grants and Entitlements		143,451	138,609	104,436
All Fund Revenues	Total Revenues/Sources		5,092,432	4,575,008	4,690,683
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,092,432	4,575,008	4,690,683

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	1,252,315	1,206,893	1,241,289
	Special Education-Instruction	11-2XX-100-XXX	189,845	203,454	211,077
	Basic Skills/Remedial-Instruction	11-230-100-XXX	39,868	47,725	51,858
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	980	1,000	700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	784,485	876,904	999,295
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,259	24,909	25,707
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,036	65,260	60,960
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	43,056	43,070	43,150
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	71,158	122,042	165,467
	Undistributed Expenditures-Guidance	11-000-218-XXX	17,850	18,400	20,357
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	10,965	22,234	20,830
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	1,200	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	7,316	69,891	69,540
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	518	4,216	2,450
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	142,052	133,077	121,577
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	61,222	62,468	59,150
	Undistributed Expenditures-Central Services	11-000-251-XXX	97,991	81,550	97,950
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	297,525	386,136	384,157
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	338,755	409,222	391,808
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	462,988	632,440	604,917
	Undistributed Expenditures-Food Services	11-000-310-930	3,000	4,000	3,000
		Total Undistributed Expenditures		2,421,176	2,957,019
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	200
General Fund Current Expenses	Total General Current Expense		3,904,184	4,416,591	4,575,439
Capital Outlay	Equipment	12-XXX-XXX-730	80,290	18,500	9,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,258	1,258	1,258
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	913,200	0	0
	Increase In Capital Reserve	10-604	50,000	0	0
	Interest Deposit to Capital Reserve	10-604	49	50	50

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Total Capital Outlay		1,044,797	19,808	10,808
General Fund Expenses and Transfers	General Fund Grand Total		4,948,981	4,436,399	4,586,247
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,373	2,574	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	46,475	46,798	29,242
	Title II	20-XXX-XXX-XXX	8,577	7,841	5,430
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	47,818	48,367	41,112
	Other	20-XXX-XXX-XXX	28,208	23,029	20,152
	Total Federal Projects	20-XXX-XXX-XXX	141,078	136,035	104,436
Special Revenue Fund Expenses	Total Special Revenue Funds		143,451	138,609	104,436
All Fund Expenses	Total Expenditures/Appropriations		5,092,432	4,575,008	4,690,683
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,092,432	4,575,008	4,690,683

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	886,897	73,745	73,795	73,845
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	184,965	118,685	119,185	119,385
	Legal Reserve	527,172	477,932	477,932	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	30,000	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	266,995	568,340	268,059	250,000
	Repayment of Debt	0	0	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	\$18,280	\$16,785	\$20,177	\$19,202	\$19,901
Total Classroom Instruction	\$11,509	\$11,026	\$12,464	\$11,684	\$12,104
Classroom-Salaries and Benefits	\$10,721	\$10,165	\$11,308	\$10,824	\$11,170
Classroom-General Supplies and Textbooks	\$245	\$324	\$440	\$273	\$288
Classroom-Purchased Services	\$543	\$538	\$716	\$586	\$645
Total Support Services	\$2,054	\$1,566	\$2,659	\$2,642	\$2,894
Support Services-Salaries and Benefits	\$798	\$775	\$1,421	\$1,442	\$1,411
Total Administrative Costs	\$2,035	\$2,047	\$2,083	\$2,012	\$2,012
Administration Salaries and Benefits	\$1,152	\$1,118	\$1,283	\$1,235	\$1,119
Total Operations and Maintenance of Plant	\$2,378	\$1,926	\$2,659	\$2,568	\$2,595
Operations and Maintenance-Salaries and Benefits	\$758	\$634	\$819	\$788	\$801
Board Contribution to Food Services	\$37	\$18	\$25	\$25	\$19
Total Extracurricular Costs	\$16	\$7	\$9	\$8	\$6
Total Equipment Costs	\$117	\$485	\$117	\$113	\$59
Legal Costs	\$54	\$44	\$32	\$31	\$14
Employee Benefits as a percentage of salaries*	26.68%	25.75%	34.88%	33.87%	31.92%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	Tuition students	9,000	Tuition students attending LAC School
260	Salem County Special Services School District	17,000	Rental of Classroom for PSD Program at LAC School

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Services with Alloway Twp BOE	0
Insurance Coverages and Benefits	Health and Dental Benefits purchased through SNJREBF (HIF)	0
	General Insurance through School Alliance Insurance Fund (SIAF) - ERIC South	0
	Workers Comp and Student Accident Insurance through NJSIG - ERIC South	0
Others	Guidance, OT/PT and Speech Services purchased through SCSSSD	0
	Shared Shredding Services with surrounding districts	0
Purchasing	Member of the Educational Services Commission of New Jersey	0
	Ice Cream, Milk, Juice, Bread purchased through PennsGrove joint purchasing consortium	0
	Member of the US Communities Government Purchasing Alliance	0
	Member of the Hunterdon County Educational Services Commission	0
Social Worker/Psychologist	Shared CST Services with Salem County Special Services School District	0
Technology Services	Broadband purchased through ESC of NJ for Comcast Fiber Ethernet	0
Transportation Services, including Fuel	Shared Fuel purchased through LAC Twp	0
	Transportation of Academy, Choice and Special Education routes through GCSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Lower Alloways Creek Twp	(A) General Fund School Levy	3,292,016
	(D) Total School Levy	0
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	213,071,555
	(H) Estimated Equalized Valuation (as of 10/01/18)	275,210,459
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5450
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0000
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1962
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0000

Employee Contract List for District

Name	Category	Measure
Dr. Phillip Neff	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,736
	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	01/01/16
	End Date of Contract	06/30/19
	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	\$2,125
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$3,221
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$595
	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

Employee Contract List for District

Name	Category	Measure
Dr. Phillip Neff	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 Business Services	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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 Business Services	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 Services Agreement Contracted Amount
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported