

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	373.0	372.0	379.0
On Roll Special Ed Full-Time	51.0	60.0	60.0
On Roll Subtotal	424.0	432.0	439.0
In Private School Placements	7.0	4.0	4.0
Sent to Other Districts Regular	128.0	128.0	124.0
Sent to Other Districts Special Ed	17.0	18.0	16.0
Received	9.0	8.0	1.0

## 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	8,666,893	8,811,890	9,075,073
	Total Tuition	10-1300	65,612	59,000	15,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	75,768	65,000	56,350
	Rents and Royalties	10-1910	0	30,000	39,000
	Unrestricted Miscellaneous Revenues	10-1XXX	5,232	3,000	52,538
	Interest Earned on Maintenance Reserve	10-1XXX	713	150	50
	Interest Earned on Capital Reserve Funds	10-1XXX	1,982	2,250	950
	Other Restricted Miscellaneous Revenues	10-1XXX	50,883	13,026	15,000
	Total Revenues from Local Sources		8,867,083	8,984,316	9,253,961
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	228,966	277,862	277,862
	Extraordinary Aid	10-3131	71,752	40,000	40,000
	Categorical Special Education Aid	10-3132	299,321	299,321	346,296
	Categorical Security Aid	10-3177	37,450	37,450	37,450
	PARCC Readiness Aid	10-3181	6,020	0	0
	Per Pupil Growth Aid	10-3182	6,020	0	0
	Professional Learning Community Aid	10-3183	5,980	0	0
	Other State Aids	10-3XXX	11,890	0	0
	Total Revenues from State Sources		667,399	654,633	701,608
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	115,705	113,272	99,232
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	99,672	250,000	80,000
	Withdrawal from Maintenance Reserve	10-310	0	28,150	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	50,000	0	0
	Adjustment for Prior Year Encumbrances		0	108,725	0
	Actual Revenues (Over)/Under Expenditures		-259,232	0	0
General Fund Revenues	Total Operating Budget		9,540,627	10,139,096	10,134,801
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	495	0	4,500
	Total Revenues from Local Sources	20-1XXX	495	0	4,500

## 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	31,587	43,416	31,500
	Title II	20-4451-4455	8,651	11,370	8,500
	Title IV	20-4471-4474	8,418	14,793	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	92,618	94,640	95,000
	Other	20-4XXX	33,943	36,328	32,000
	Total Revenues from Federal Sources			175,217	200,547
Special Revenue Fund Revenues	Total Grants and Entitlements		175,712	200,547	181,500
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	657,718	698,327	700,394
	Total Revenues from Local Sources		657,718	698,327	700,394
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	53,965	62,223	62,406
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		711,683	760,550	762,800
	Actual Revenues (Over)/Under Expenditures		52,067	0	0
Debt Service Fund Revenues	Total Repayment of Debt		763,750	760,550	762,800
All Fund Revenues	Total Revenues/Sources		10,480,089	11,100,193	11,079,101
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,480,089	11,100,193	11,079,101

## 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	2,109,615	2,169,012	2,256,326	
	Special Education-Instruction	11-2XX-100-XXX	509,500	398,345	461,856	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	67,118	88,120	89,075	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,085	1,000	2,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,614,755	2,653,826	2,679,826	
	Undistributed Expenditures-Health Services	11-000-213-XXX	121,103	117,721	125,387	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	75,847	103,332	91,901	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	240,267	188,738	200,100	
	Undistributed Expenditures-Guidance	11-000-218-XXX	63,255	67,545	70,071	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	246,820	191,780	194,391	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	8,033	3,430	10,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	10,179	70,958	79,541	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,869	10,000	7,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	243,429	230,834	283,437	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	260,423	342,970	299,334	
	Undistributed Expenditures-Central Services	11-000-251-XXX	108,450	160,986	159,958	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	758,766	790,685	734,439	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	759,838	799,139	756,143	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,156,325	1,432,537	1,489,420	
	Undistributed Expenditures-Food Services	11-000-310-930	50,000	0	0	
		Total Undistributed Expenditures		6,725,359	7,164,481	7,181,448
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	50
General Fund Current Expenses	Total General Current Expense		9,412,677	9,821,108	9,991,255	
Capital Outlay	Equipment	12-XXX-XXX-730	6,682	10,000	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	101,038	305,738	82,866	
	Increase In Capital Reserve	10-604	0	0	47,730	
	Interest Deposit to Capital Reserve	10-604	0	2,250	950	
		Total Capital Outlay		107,720	317,988	131,546

## 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	20,230	0	12,000
	General Fund Grand Total		9,540,627	10,139,096	10,134,801
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	495	0	4,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	31,587	43,416	31,500
	Title II	20-XXX-XXX-XXX	8,651	11,370	8,500
	Title IV	20-XXX-XXX-XXX	8,418	14,793	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,618	94,640	95,000
	Other	20-XXX-XXX-XXX	33,943	36,328	32,000
	Total Federal Projects	20-XXX-XXX-XXX	175,217	200,547	177,000
Special Revenue Fund Expenses	Total Special Revenue Funds		175,712	200,547	181,500
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	763,750	760,550	762,800
	Total Debt Service Funds		763,750	760,550	762,800
All Fund Expenses	Total Expenditures/Appropriations		10,480,089	11,100,193	11,079,101
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,480,089	11,100,193	11,079,101

**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	243,526	310,836	63,086	31,766
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,000	50,714	22,714	22,764
	Legal Reserve	206,249	202,934	99,232	0
	Tuition Reserve	50,000	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	272,728	303,212	250,000	250,000
	Repayment of Debt	52,067	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	\$13,960	\$14,430	\$14,019	\$14,775	\$14,966
Total Classroom Instruction	\$7,160	\$7,906	\$7,471	\$7,850	\$8,174
Classroom-Salaries and Benefits	\$6,776	\$7,436	\$7,062	\$7,351	\$7,753
Classroom-General Supplies and Textbooks	\$231	\$324	\$198	\$277	\$213
Classroom-Purchased Services	\$153	\$146	\$211	\$222	\$208
Total Support Services	\$2,238	\$2,226	\$2,089	\$2,218	\$2,256
Support Services-Salaries and Benefits	\$1,954	\$1,705	\$1,772	\$1,822	\$1,884
Total Administrative Costs	\$1,824	\$1,744	\$2,012	\$2,111	\$2,100
Administration Salaries and Benefits	\$1,322	\$1,267	\$1,591	\$1,345	\$1,374
Total Operations and Maintenance of Plant	\$2,157	\$1,997	\$1,977	\$2,063	\$1,907
Operations and Maintenance-Salaries and Benefits	\$893	\$831	\$874	\$887	\$906
Board Contribution to Food Services	\$123	\$119	\$0	\$0	\$0
Total Extracurricular Costs	\$202	\$209	\$226	\$278	\$278
Total Equipment Costs	\$59	\$16	\$23	\$23	\$0
Legal Costs	\$121	\$92	\$69	\$98	\$91
Employee Benefits as a percentage of salaries*	29.65%	28.45%	33.24%	35.55%	34.79%

\*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	Business Administrator (Jim Schlessinger, shared with Warren County Special Services School District)	0
Curriculum Services	CST (Gretchen Stefankiewacz, shared with Knowlton Elementary School)	0
Municipal/Public Works	Snow plowing and road salt (Township of Allamuchy)	0
Purchasing	Middlesex County ESC	0
	National Joint Powers Alliance	0
	Hunterdon County ESC	0
Superintendent and Assistant Sup.	Superintendent (Joe Flynn, shared with Warren County Special Services School District)	0
Transportation Services, including Fuel	Special education transportation (Warren County Special Services School District)	0

Estimated Tax Rates

Municipality	Category	Amount
Allamuchy Township	(A) General Fund School Levy	8,943,482
	(D) Total School Levy	9,635,434
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	567,318,200
	(H) Estimated Equalized Valuation (as of 10/01/18)	645,486,631
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5764
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6984
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3855
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4927

Employee Contract List for District

Name	Category	Measure
James Schlessinger	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,820
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	5450
	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	240
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$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	\$7,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None per contract
	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
James Schlessinger	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
Jennifer Gallegly	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,400
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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
Jennifer Gallegly	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	\$13,713
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for 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	
Joseph Flynn	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.7
	Shared with Another District?	Y
	Shared County	41
	Shared District	5450

Employee Contract List for District

Name	Category	Measure
Joseph Flynn	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	12/12/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$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	Employee contract with WCSSSD
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Employee contract with WCSSSD
	Contractual Post-Employment Benefit Description of Payout of Personal days	Employee contract with WCSSSD
	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	\$122,046
	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	Payment to WCSSSD for AES portion of salary
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Potential share of merit goals and other comp

Employee Contract List for District

Name	Category	Measure
Joseph Flynn	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Share of health benefits
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Melissa Sabol	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$89,100
	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	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$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	\$7,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract

Employee Contract List for District

Name	Category	Measure
Melissa Sabol	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for 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