

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	101.0	102.0	106.0
On Roll Special Ed Full-Time	15.0	13.0	13.0
On Roll Subtotal	116.0	115.0	119.0
Sent to Other Districts Regular	11.0	9.0	9.0
Sent to Other Districts Special Ed	3.0	3.0	4.0
Received		2.0	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	1,508,188	1,538,352	1,553,736
	Total Tuition	10-1300	39,432	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	1,911	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	1,137	800	800
	Interest Earned on Maintenance Reserve	10-1XXX	80	300	300
	Interest Earned on Capital Reserve Funds	10-1XXX	847	1,000	1,000
	Total Revenues from Local Sources		1,551,595	1,540,452	1,555,836
General Fund Revenues from State Sources	School Choice Aid	10-3116	540,510	534,795	555,345
	Categorical Transportation Aid	10-3121	64,294	64,294	64,294
	Categorical Special Education Aid	10-3132	90,502	90,502	90,502
	Equalization Aid	10-3176	318,391	339,059	366,627
	Categorical Security Aid	10-3177	40,720	40,720	40,720
	Adjustment Aid	10-3178	9,431	9,431	9,431
	Other State Aids	10-3XXX	580	0	0
	Total Revenues from State Sources		1,064,428	1,078,801	1,126,919
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	192,010	237,449
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	120,000
	Adjustment for Prior Year Encumbrances		0	250	0
	Actual Revenues (Over)/Under Expenditures		-282,060	0	0
General Fund Revenues	Total Operating Budget		2,333,963	2,811,513	3,040,204
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,255	2,000	0
	Total Revenues from Local Sources	20-1XXX	2,255	2,000	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	31,782	29,745	25,283
	Title II	20-4451-4455	3,021	3,463	2,944
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	42,995	41,920	35,632
	Other	20-4XXX	21,652	13,538	11,507
	Total Revenues from Federal Sources		109,450	98,666	83,866
Special Revenue Fund Revenues	Total Grants and Entitlements		111,705	100,666	83,866

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
All Fund Revenues	Total Revenues/Sources		2,445,668	2,912,179	3,124,070
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,445,668	2,912,179	3,124,070

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	771,674	821,026	877,247
	Special Education-Instruction	11-2XX-100-XXX	109,402	116,743	119,758
	Basic Skills/Remedial-Instruction	11-230-100-XXX	24,148	30,386	34,382
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	500	1,000	1,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	256,984	421,217	490,703
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,533	18,182	18,916
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,447	66,045	69,255
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	23,800	36,300	36,300
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	37,745	96,262	94,805
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	36,188	35,569	36,658
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,369	13,200	19,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	6,837	6,000	9,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,276	3,654	6,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	162,463	106,666	111,190
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	73,438	70,462	72,279
	Undistributed Expenditures-Central Services	11-000-251-XXX	44,437	50,695	34,132
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	162,485	179,954	227,322
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	144,508	192,969	229,601
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	344,405	379,883	380,939
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	0	5,000
	Total Undistributed Expenditures		1,380,915	1,677,058	1,841,900
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	300	300
General Fund Current Expenses	Total General Current Expense		2,286,639	2,646,513	2,875,087
Capital Outlay	Equipment	12-XXX-XXX-730	47,324	14,000	20,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	150,000	120,000
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		47,324	165,000	141,000

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	0	0	24,117
	General Fund Grand Total		2,333,963	2,811,513	3,040,204
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,255	2,000	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	31,782	29,745	25,283
	Title II	20-XXX-XXX-XXX	3,021	3,463	2,944
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	42,995	41,920	35,632
	Other	20-XXX-XXX-XXX	21,652	13,538	11,507
	Total Federal Projects	20-XXX-XXX-XXX	109,450	98,666	83,866
Special Revenue Fund Expenses	Total Special Revenue Funds		111,705	100,666	83,866
All Fund Expenses	Total Expenditures/Appropriations		2,445,668	2,912,179	3,124,070
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,445,668	2,912,179	3,124,070

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	571,636	959,483	960,483	841,483
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	49,165	99,245	64,545	64,845
	Legal Reserve	554,185	428,009	236,869	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	251,392	251,450	250,580	250,000
	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	\$13,493	\$15,770	\$16,125	\$17,670	\$18,105
Total Classroom Instruction	\$8,775	\$9,970	\$9,959	\$10,823	\$10,991
Classroom-Salaries and Benefits	\$8,285	\$9,160	\$8,972	\$9,816	\$9,869
Classroom-General Supplies and Textbooks	\$338	\$539	\$555	\$603	\$630
Classroom-Purchased Services	\$152	\$272	\$432	\$404	\$491
Total Support Services	\$1,294	\$1,933	\$2,468	\$2,768	\$2,794
Support Services-Salaries and Benefits	\$767	\$1,349	\$1,331	\$1,531	\$1,491
Total Administrative Costs	\$2,158	\$2,294	\$2,135	\$2,364	\$2,187
Administration Salaries and Benefits	\$1,413	\$1,540	\$1,425	\$1,563	\$1,523
Total Operations and Maintenance of Plant	\$1,242	\$1,514	\$1,544	\$1,693	\$2,064
Operations and Maintenance-Salaries and Benefits	\$440	\$476	\$478	\$523	\$653
Board Contribution to Food Services	\$0	\$43	\$0	\$0	\$42
Total Extracurricular Costs	\$16	\$6	\$11	\$12	\$16
Total Equipment Costs	\$59	\$408	\$111	\$122	\$168
Legal Costs	\$72	\$60	\$16	\$13	\$34
Employee Benefits as a percentage of salaries*	29.29%	30.94%	32.63%	32.44%	30.80%

*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)
Business Services	Contracted BA Service procured through Alloway Township BOE	0
Food Services	Contracted Food Services procured through SCVTS	0
Purchasing	Shared Purchasing Agreements with MRESC, County of Salem and SCVTS	0
Special Education Services	Contracted Speech, OT, and PT services procured through SCSSSD	0
	Contracted CST Services procured through SCSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Elsinboro Borough	(A) General Fund School Levy	1,553,736
	(D) Total School Levy	1,553,736
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	116,234,741
	(H) Estimated Equalized Valuation (as of 10/01/19)	103,615,590
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.3367
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.3367
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.4995
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.4995

Employee Contract List for District

Name	Category	Measure
Constance McAllister	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$104,700
	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	06/30/22
	Contracted Number of Annual Work Days	245
	Contracted Number of Annual Vacation Days	25
	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	\$4,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$3,500
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement @ per diem rate cap of \$15,000
	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

Employee Contract List for District

Name	Category	Measure
Constance McAllister	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 Service Agreement	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.1
	Shared with Another District?	Y
	Shared County	33
	Shared District	0060
	Job Title Other District	Business Administrator
	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	240
	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
Shared Service 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	No payout of sick days - Contracted BA
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days - Contracted BA
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days - Contracted BA
	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	Elsinboro pays Alloway \$71,500/year for contracted BA service
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported