

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	372.0	364.0	362.0
On Roll Special Ed Full-Time	60.0	62.0	61.0
On Roll Subtotal	432.0	426.0	423.0
In Private School Placements	4.0	4.0	0.0
Sent to Other Districts Regular	128.0	124.0	129.0
Sent to Other Districts Special Ed	18.0	17.0	21.0
Received	8.0	6.0	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	8,811,890	9,075,073	9,336,672
	Total Tuition	10-1300	14,760	20,750	20,750
	Transportation Fees from Other Local Education Authorities	10-1420-1440	57,085	221,350	225,944
	Rents and Royalties	10-1910	0	39,000	39,000
	Unrestricted Miscellaneous Revenues	10-1XXX	8,592	27,808	21,368
	Interest Earned on Maintenance Reserve	10-1XXX	932	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	828	950	950
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apslds Only)	10-1XXX	186,087	24,047	44,000
	Total Revenues from Local Sources		9,080,174	9,409,028	9,688,734
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	277,862	277,862	277,862
	Extraordinary Aid	10-3131	53,582	40,000	40,000
	Categorical Special Education Aid	10-3132	299,321	346,296	420,420
	Categorical Security Aid	10-3177	37,450	37,450	37,450
	Other State Aids	10-3XXX	13,630	0	0
	Total Revenues from State Sources		681,845	701,608	775,732
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	99,232	99,931
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	75,000	100,000
	Withdrawal from Maintenance Reserve	10-310	0	17,272	0
	Adjustment for Prior Year Encumbrances		0	68,459	0
	Actual Revenues (Over)/Under Expenditures		207,247	0	0
General Fund Revenues	Total Operating Budget		9,969,266	10,370,599	10,664,397
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	164	4,500	4,500
	Total Revenues from Local Sources	20-1XXX	164	4,500	4,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	25,687	40,614	32,000
	Title II	20-4451-4455	8,219	8,512	8,500
	Title IV	20-4471-4474	10,000	12,187	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	94,640	112,481	95,000
	Other	20-4XXX	26,558	36,000	32,000
	Total Revenues from Federal Sources		165,104	209,794	177,500

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		165,268	214,294	182,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	698,327	700,394	706,637
	Total Revenues from Local Sources		698,327	700,394	706,637
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	62,223	62,406	62,963
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		760,550	762,800	769,600
Debt Service Fund Revenues	Total Repayment of Debt		760,550	762,800	769,600
All Fund Revenues	Total Revenues/Sources		10,895,084	11,347,693	11,615,997
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,895,084	11,347,693	11,615,997

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	2,138,113	2,269,449	2,387,887
	Special Education-Instruction	11-2XX-100-XXX	397,701	478,479	491,729
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	89,477	88,571	91,285
	School-Sponsored Athletics-Instruction	11-402-100-XXX	843	2,320	11,530
	Summer School	11-422-XXX-XXX	0	0	39,132
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,596,940	2,685,421	2,747,038
	Undistributed Expenditures-Health Services	11-000-213-XXX	114,564	126,982	131,813
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	100,005	90,442	89,803
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	180,493	209,675	171,897
	Undistributed Expenditures-Guidance	11-000-218-XXX	67,545	70,944	99,575
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	203,534	201,718	196,881
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,300	10,000	9,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	75,497	79,541	81,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,921	7,500	7,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	232,247	291,495	276,932
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	331,238	299,334	292,866
	Undistributed Expenditures-Central Services	11-000-251-XXX	162,194	159,958	164,454
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	740,218	720,070	756,834
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	806,013	901,019	872,263
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,386,252	1,558,665	1,617,063
	Undistributed Expenditures-Food Services	11-000-310-930	50,000	0	0
		Total Undistributed Expenditures		7,052,961	7,412,764
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		9,679,095	10,251,633	10,537,832
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	250,185	106,016	101,366
	Interest Deposit to Capital Reserve	10-604	0	950	950
	Total Capital Outlay		250,185	106,966	102,316

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	39,986	12,000	24,249
	General Fund Grand Total		9,969,266	10,370,599	10,664,397
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	164	4,500	4,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	25,687	40,614	32,000
	Title II	20-XXX-XXX-XXX	8,219	8,512	8,500
	Title IV	20-XXX-XXX-XXX	10,000	12,187	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	94,640	112,481	95,000
	Other	20-XXX-XXX-XXX	26,558	36,000	32,000
	Total Federal Projects	20-XXX-XXX-XXX	165,104	209,794	177,500
Special Revenue Fund Expenses	Total Special Revenue Funds		165,268	214,294	182,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	760,550	762,800	769,600
	Total Debt Service Funds		760,550	762,800	769,600
All Fund Expenses	Total Expenditures/Appropriations		10,895,084	11,347,693	11,615,997
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,895,084	11,347,693	11,615,997

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	310,836	177,695	103,645	4,595
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,714	46,645	29,423	29,473
	Legal Reserve	202,934	199,163	99,931	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	303,212	277,212	250,000	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	\$14,430	\$14,517	\$14,966	\$15,683	\$16,395
Total Classroom Instruction	\$7,906	\$7,694	\$8,174	\$8,575	\$9,105
Classroom-Salaries and Benefits	\$7,436	\$7,275	\$7,753	\$7,975	\$8,443
Classroom-General Supplies and Textbooks	\$324	\$222	\$213	\$205	\$215
Classroom-Purchased Services	\$146	\$196	\$208	\$395	\$447
Total Support Services	\$2,226	\$2,189	\$2,256	\$2,398	\$2,375
Support Services-Salaries and Benefits	\$1,705	\$1,826	\$1,884	\$1,980	\$1,952
Total Administrative Costs	\$1,744	\$2,063	\$2,100	\$2,203	\$2,180
Administration Salaries and Benefits	\$1,267	\$1,315	\$1,374	\$1,435	\$1,445
Total Operations and Maintenance of Plant	\$1,997	\$1,939	\$1,907	\$1,947	\$2,088
Operations and Maintenance-Salaries and Benefits	\$831	\$902	\$906	\$954	\$1,138
Board Contribution to Food Services	\$119	\$116	\$0	\$0	\$0
Total Extracurricular Costs	\$209	\$278	\$278	\$289	\$327
Total Equipment Costs	\$16	\$0	\$0	\$0	\$0
Legal Costs	\$92	\$130	\$91	\$103	\$76
Employee Benefits as a percentage of salaries*	28.45%	34.34%	34.79%	36.73%	35.83%

*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	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	9,205,872
	(D) Total School Levy	9,899,666
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	575,439,900
	(H) Estimated Equalized Valuation (as of 10/01/19)	668,339,024
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5998
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7204
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3774
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4812

Employee Contract List for District

Name	Category	Measure
James Schlessinger	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	41
	Shared District	5450
	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	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	\$110,622
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$14,121
	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	
Melissa Sabol	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$91,773
	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
Melissa Sabol	Job Title Other District	None Reported
	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	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	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	

Employee Contract List for District

Name	Category	Measure
Melissa Sabol	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	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
	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 WCSSTD	

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	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
	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