

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	102.0	97.0	107.0
On Roll Special Ed Full-Time	13.0	15.0	14.0
On Roll Subtotal	115.0	112.0	121.0
Sent to Other Districts Regular	9.0	12.0	10.0
Sent to Other Districts Special Ed	3.0	2.0	4.0
Received	2.0	4.0	0.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,538,352	1,553,736	1,553,736
	Total Tuition	10-1300	11,096	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	441	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	1,225	800	800
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	50
	Interest Earned on Maintenance Reserve	10-1XXX	125	300	250
	Interest Earned on Capital Reserve Funds	10-1XXX	1,155	1,000	500
	Total Revenues from Local Sources		1,552,394	1,555,836	1,555,336
General Fund Revenues from State Sources	School Choice Aid	10-3116	534,795	561,322	547,992
	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	339,059	347,820	375,278
	Categorical Security Aid	10-3177	40,720	40,720	40,720
	Adjustment Aid	10-3178	9,431	9,431	9,431
	Total Revenues from State Sources		1,078,801	1,114,089	1,128,217
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	192,010	237,449	286,418
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	120,000	0
	Withdrawal from Maintenance Reserve	10-310	0	12,830	0
	Adjustment for Prior Year Encumbrances		0	16,260	0
	Actual Revenues (Over)/Under Expenditures		-453,708	0	0
General Fund Revenues	Total Operating Budget		2,369,497	3,056,464	2,969,971
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	15,000
	Other Revenue from Local Sources	20-1XXX	2,000	2,000	0
	Total Revenues from Local Sources	20-1XXX	2,000	2,000	15,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	29,745	29,915	25,428
	Title II	20-4451-4455	3,463	2,578	2,191
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	41,920	43,827	37,253
	CARES Act Education Stabilization Fund	20-4530	0	25,232	0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES-Digital Divide Grant	20-4531	0	24,519	0
	Coronavirus Relief Fund (CRF)	20-4532	0	11,573	0
	CRRSA Act-ESSER II	20-4534		0	98,067
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	Other	20-4XXX	13,538	0	0
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			98,666	147,644
Special Revenue Fund Revenues	Total Grants and Entitlements		100,666	149,644	256,439
All Fund Revenues	Total Revenues/Sources		2,470,163	3,206,108	3,226,410
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,470,163	3,206,108	3,226,410

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	754,166	877,247	874,450
	Special Education-Instruction	11-2XX-100-XXX	114,460	119,758	122,004
	Basic Skills/Remedial-Instruction	11-230-100-XXX	28,351	34,382	37,160
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,000	1,500	1,250
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	334,557	478,703	354,965
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,714	18,916	19,680
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,529	69,255	71,591
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	29,701	36,300	36,300
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	37,675	94,805	84,899
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	30,933	36,658	11,936
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	8,325	19,000	5,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	6,338	9,000	6,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,301	6,800	6,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,372	111,190	113,000
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	70,750	72,129	73,943
	Undistributed Expenditures-Central Services	11-000-251-XXX	50,695	34,282	34,490
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	183,223	243,582	246,842
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	129,788	229,601	236,575
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	380,957	392,939	419,286
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	5,000	5,000
		Total Undistributed Expenditures		1,458,858	1,858,160
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	300	250
	Interest Earned on Current Expense Emergency Res	10-607	0	0	50
General Fund Current Expenses	Total General Current Expense		2,356,835	2,891,347	2,761,471
Capital Outlay	Equipment	12-XXX-XXX-730	12,662	20,000	16,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	120,000	192,000
	Interest Deposit to Capital Reserve	10-604	0	1,000	500
	Total Capital Outlay		12,662	141,000	208,500

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	24,117	0
	General Fund Grand Total		2,369,497	3,056,464	2,969,971
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	2,000	0
	Student Activity Fund	20-475-XXX-XXX	0	0	15,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	29,745	29,915	25,428
	Title II	20-XXX-XXX-XXX	3,463	2,578	2,191
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	41,920	43,827	37,253
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	25,232	0
	Other	20-XXX-XXX-XXX	13,538	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	24,519	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	11,573	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	98,067
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	98,666	147,644	241,439
	Special Revenue Fund Expenses	Total Special Revenue Funds		100,666	149,644
All Fund Expenses	Total Expenditures/Appropriations		2,470,163	3,206,108	3,226,410
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,470,163	3,206,108	3,226,410

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	959,483	1,060,638	834,213	834,713
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	99,245	99,370	86,840	87,090
	Legal Reserve	428,009	523,287	286,418	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	50,000	50,000	50,050
	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	251,450	250,580	250,000	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,770	\$16,633	\$18,105	\$19,489	\$17,931
Total Classroom Instruction	\$9,970	\$10,309	\$10,991	\$11,735	\$11,073
Classroom-Salaries and Benefits	\$9,160	\$9,809	\$9,869	\$10,303	\$9,718
Classroom-General Supplies and Textbooks	\$539	\$316	\$630	\$670	\$617
Classroom-Purchased Services	\$272	\$184	\$491	\$762	\$738
Total Support Services	\$1,933	\$2,112	\$2,794	\$2,988	\$2,327
Support Services-Salaries and Benefits	\$1,349	\$1,521	\$1,491	\$1,598	\$1,249
Total Administrative Costs	\$2,294	\$2,392	\$2,187	\$2,345	\$2,243
Administration Salaries and Benefits	\$1,540	\$1,577	\$1,523	\$1,639	\$1,586
Total Operations and Maintenance of Plant	\$1,514	\$1,753	\$2,064	\$2,347	\$2,220
Operations and Maintenance-Salaries and Benefits	\$476	\$576	\$653	\$703	\$691
Board Contribution to Food Services	\$43	\$44	\$42	\$45	\$41
Total Extracurricular Costs	\$6	\$12	\$16	\$18	\$14
Total Equipment Costs	\$408	\$111	\$168	\$179	\$132
Legal Costs	\$60	\$6	\$34	\$36	\$29
Employee Benefits as a percentage of salaries*	30.94%	32.85%	30.80%	32.49%	35.22%

\*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 2020-21 revised appropriations and the 2021-22 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 LAC Township BOE	0
Insurance Coverages and Benefits	General Insurance through School Alliance Insurance Fund (SIAF) - ERIC South	0
	Workers Comp and Student Accident Insurance through NJSIG - ERIC South	0
Others	Shared Shredding Services with surrounding districts	0
Purchasing	Ice Cream, Milk, Juice, Bread purchased through Penns Grove joint purchasing consortium	0
	Shared Purchasing Agreements with MRESC, County of Salem	0
Special Education Services	Contracted Speech, OT and PT services procured through SCSSSD	0
	Contracted CST Services procured through SCSSSD	0
Staffing - Other	Contracted Part-Time Art Teacher procured through Alloway Township BOE	0
Technology Services	Contracted Technology Services procured through Salem Community College	0
Transportation Services, including Fuel	Transportation of Academy, Choice and Special Education routes through GCSSSD	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 10/01/20)	115,657,940
	(H) Estimated Equalized Valuation (as of 10/01/20)	104,485,797
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3434
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3434
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4870
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4870

Employee Contract List for District

Name	Category	Measure
Constance McAllister	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$106,794
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement @ \$100/day. Cap of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate. Cap of \$15,000
	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	07/01/20
	End Date of Contract	06/30/21
	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 \$90,000/year for contracted BA service
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	