

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	137.0	141.0	146.0
On Roll Special Ed Full-Time	25.0	27.0	23.0
On Roll Subtotal	162.0	168.0	169.0
In Private School Placements		1.0	1.0
Sent to Other Districts Regular	29.0	27.0	30.0
Sent to Other Districts Special Ed	7.0	5.0	3.0
Received	8.0	16.0	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	3,292,016	3,292,016	3,292,016
	Total Tuition	10-1300	84,238	54,000	54,000
	Transportation Fees from Individuals	10-1410	500	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	10,560	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	7,615	2,500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	399	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	368	50	50
	Total Revenues from Local Sources		3,395,696	3,348,766	3,348,766
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	135,665	135,665	135,665
	Categorical Special Education Aid	10-3132	140,233	140,233	140,233
	Equalization Aid	10-3176	421,194	363,868	230,653
	Categorical Security Aid	10-3177	23,353	23,353	23,353
	Adjustment Aid	10-3178	49,045	0	0
	Total Revenues from State Sources		769,490	663,119	529,904
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	495,991	498,248	557,074
	Withdrawal from Maintenance Reserve	10-310	8,095	83,406	0
	Transfers from Other Funds	10-5200	23,646	0	0
	Adjustment for Prior Year Encumbrances		0	2,719	0
	Actual Revenues (Over)/Under Expenditures		-555,378	0	0
General Fund Revenues	Total Operating Budget		4,137,540	4,596,258	4,435,744
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	0	0
	Total Revenues from Local Sources	20-1XXX	2,000	0	15,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	43,787	37,422	31,808
	Title II	20-4451-4455	7,027	4,491	3,817
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	49,182	51,317	43,619
	CARES Act Education Stabilization Fund	20-4530	0	37,125	0
	CARES-Digital Divide Grant	20-4531	0	11,699	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	10,572	0
	CRRSA Act-ESSER II	20-4534		0	145,873
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	Other	20-4XXX	12,826	13,644	11,598
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			122,822	176,270
Special Revenue Fund Revenues	Total Grants and Entitlements		124,822	176,270	330,215
All Fund Revenues	Total Revenues/Sources		4,262,362	4,772,528	4,765,959
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,262,362	4,772,528	4,765,959

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	1,142,094	1,201,809	1,146,872
	Special Education-Instruction	11-2XX-100-XXX	304,758	332,904	359,216
	Basic Skills/Remedial-Instruction	11-230-100-XXX	47,553	54,304	57,188
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	764	1,750	2,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	941,191	879,858	849,389
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,660	26,465	27,188
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,363	59,815	61,580
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	72,046	77,150	80,150
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	100,414	49,424	47,563
	Undistributed Expenditures-Guidance	11-000-218-XXX	18,757	23,600	25,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	11,076	23,619	24,181
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	66,686	72,384	7,165
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,750	1,048	2,131
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	115,485	126,410	121,398
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	51,000	52,020	53,060
	Undistributed Expenditures-Central Services	11-000-251-XXX	97,273	81,450	81,450
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	312,254	486,614	400,336
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	271,700	393,626	430,269
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	464,904	610,500	657,500
	Undistributed Expenditures-Food Services	11-000-310-930	7,000	0	0
		Total Undistributed Expenditures		2,612,559	2,963,983
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	399	200	200
General Fund Current Expenses	Total General Current Expense		4,108,127	4,554,950	4,434,436
Capital Outlay	Equipment	12-XXX-XXX-730	4,141	20,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,258	1,258	1,258
	Increase In Capital Reserve	10-604	23,646	0	0
	Interest Deposit to Capital Reserve	10-604	368	50	50
		Total Capital Outlay		29,413	21,308

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	20,000	0
	General Fund Grand Total		4,137,540	4,596,258	4,435,744
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	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	43,787	37,422	31,808
	Title II	20-XXX-XXX-XXX	7,027	4,491	3,817
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	49,182	51,317	43,619
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	37,125	0
	Other	20-XXX-XXX-XXX	12,826	13,644	11,598
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	11,699	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	10,572	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	145,873
	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	122,822	176,270	315,215
	Special Revenue Fund Expenses	Total Special Revenue Funds		124,822	176,270
All Fund Expenses	Total Expenditures/Appropriations		4,262,362	4,772,528	4,765,959
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,262,362	4,772,528	4,765,959

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	91,393	115,407	115,457	115,507
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	109,204	101,508	18,302	18,502
	Legal Reserve	945,000	1,024,142	557,074	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	299,239	281,180	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	\$17,620	\$17,541	\$21,359	\$19,531	\$18,666
Total Classroom Instruction	\$10,847	\$11,139	\$13,476	\$12,084	\$12,173
Classroom-Salaries and Benefits	\$10,192	\$10,550	\$12,353	\$11,071	\$11,302
Classroom-General Supplies and Textbooks	\$161	\$212	\$281	\$249	\$150
Classroom-Purchased Services	\$494	\$376	\$842	\$763	\$721
Total Support Services	\$2,405	\$2,390	\$2,739	\$2,314	\$1,822
Support Services-Salaries and Benefits	\$1,177	\$1,309	\$1,483	\$1,388	\$742
Total Administrative Costs	\$1,945	\$1,785	\$1,977	\$1,779	\$1,779
Administration Salaries and Benefits	\$1,163	\$948	\$1,088	\$978	\$1,022
Total Operations and Maintenance of Plant	\$2,202	\$2,028	\$2,870	\$3,089	\$2,578
Operations and Maintenance-Salaries and Benefits	\$693	\$689	\$902	\$810	\$809
Board Contribution to Food Services	\$25	\$42	\$0	\$0	\$0
Total Extracurricular Costs	\$8	\$6	\$15	\$14	\$16
Total Equipment Costs	\$62	\$25	\$132	\$119	\$0
Legal Costs	\$22	\$52	\$17	\$15	\$24
Employee Benefits as a percentage of salaries*	24.98%	24.60%	31.14%	31.08%	34.89%

*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	Shared Business Services with Alloway Twp BOE	0
Custodial and Maintenance Services	Shared TBGS with Alloway Township School District	0
Food Services	Food Services contracted out to Elsinboro School District	0
Insurance Coverages and Benefits	Health and Dental Benefit purchased through SNJREBF	0
	General Insurance through School Alliance Insurance Fund (SAIF) - ERIC South	0
	Workers Comp and Student Accident Insurance through NJSIG - ERIC South	0
Others	Guidance contract with SCSSSD	0
	PT/OT/Speech contracted with SCSSSD	0
	Document Shredding Services shared with surrounding districts	0
Purchasing	Member of Educational Services Commission of NJ	0
	Ice Cream, Milk, Juice, Bread purchased through Pennsgove joint purchasing consortium	0
	Member of US Communities Government Purchasing Alliance	0
	Member of the Hunterdon County Educational Services Commission	0
Recycling	Shared Recycling & Trash with LAC Twp	0
Social Worker/Psychologist	CST Services Contracted with SCSSSD	0
Staffing - Other	Shared Spanish Teacher with Quinton School District	0
Technology Services	Broadband purchased through ESCNJ for Comcast/X-tel Fiber Ethernet	0
	Shared Technology Services Agreement with Salem Community College	0
Transportation Services, including Fuel	Shared Fuel purchased through LAC Twp	0
	Transportation of Academy, Choice and some special education routes through GCSSSD Transportation Consortium	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 10/01/20)	214,596,762
	(H) Estimated Equalized Valuation (as of 10/01/20)	281,698,213
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.5340
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0000
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1686
	(L) Estimated 2021-22 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
Shared Business Services	Job Title	Other
	Job Title II	Bus. Admin & Clerical
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	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	0
	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
	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

Employee Contract List for District

Name	Category	Measure
Shared Business Services	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 Business Service
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Susan Schaffer	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$104,040
	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	06/30/22
	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

Employee Contract List for District

Name	Category	Measure
Susan Schaffer	Total Allowances Amount	\$2,350
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,244
	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	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	