

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	261.0	262.0	265.0
On Roll Special Ed Full-Time	53.0	50.0	45.0
On Roll Subtotal	314.0	312.0	310.0
In Private School Placements	4.0	4.0	4.0
Sent to Other Districts Regular	121.5	114.0	109.0
Sent to Other Districts Special Ed	22.0	20.5	23.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,114,978	4,197,278	4,281,224
	Transportation Fees from Other Local Education Authorities	10-1420-1440	4,080	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	5,419	500	500
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	809	950	950
	Total Revenues from Local Sources			4,125,286	4,198,778
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	218,309	218,309	218,309
	Extraordinary Aid	10-3131	395,184	0	0
	Categorical Special Education Aid	10-3132	370,315	370,315	370,315
	Equalization Aid	10-3176	2,763,271	2,616,594	2,381,703
	Categorical Security Aid	10-3177	47,622	47,622	47,622
	Other State Aids	10-3XXX	5,220	582,179	0
	Total Revenues from State Sources			3,799,921	3,835,019
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	921,743	704,524
	Adjustment for Prior Year Encumbrances		0	12,249	0
	Actual Revenues (Over)/Under Expenditures		-332,974	0	0
General Fund Revenues	Total Operating Budget		7,592,233	8,967,789	8,005,197
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	13,546	15,000	15,000
	Other Revenue from Local Sources	20-1XXX	3,192	2,713	0
	Total Revenues from Local Sources	20-1XXX	16,738	17,713	15,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	95,182	107,811	91,639
	Title II	20-4451-4455	18,429	19,044	16,187
	Title IV	20-4471-4474	20,000	10,000	8,500
	Arp-Idea Preschool	20-4409	0	1,129	0
	Arp-Idea Basic	20-4419	0	13,243	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	92,986	87,504	74,378
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	20,000	20,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	20,000	20,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	36,000
	Arp-ESSER	20-4540	0	100,111	336,499
	CARES Act Education Stabilization Fund	20-4530	76,439	15,357	5,873
	Coronavirus Relief Fund (CRF)	20-4532	18,573	0	0
	CRRSA Act-ESSER II	20-4534	0	327,250	23,404
	CRRSA Act-Learning Acceleration Grant	20-4535	0	22,428	2,517
	Other	20-4XXX	18,155	0	0
	CRRSA Act-Mental Health Grant	20-4536	0	11,519	33,481
	Total Revenues from Federal Sources			339,764	805,396
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-968	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		355,534	823,109	683,478
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	234,562	225,363	215,237
	Total Revenues from Local Sources		234,562	225,363	215,237
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		234,562	225,363	215,238
Debt Service Fund Revenues	Total Repayment of Debt		234,562	225,363	215,238
All Fund Revenues	Total Revenues/Sources		8,182,329	10,016,261	8,903,913
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,182,329	10,016,261	8,903,913

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,519,778	1,623,407	1,653,618	
	Special Education-Instruction	11-2XX-100-XXX	350,689	508,783	497,913	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	88,846	12,323	13,484	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,617	15,000	4,876	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,833,141	3,011,344	2,644,348	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	2,169	3,181	6,371	
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,141	75,074	78,022	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	64,723	92,777	69,450	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	226,587	213,958	143,480	
	Undistributed Expenditures-Guidance	11-000-218-XXX	70,144	63,128	77,840	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	74,957	134,765	119,057	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	52,500	11,766	29,376	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	42,319	44,619	46,729	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,710	3,501	4,800	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	225,006	225,038	210,794	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	76,982	111,829	153,163	
	Undistributed Expenditures-Central Services	11-000-251-XXX	155,089	166,915	153,288	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	344,401	391,616	393,764	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	394,648	600,964	573,366	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	629,137	966,853	728,975	
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	5,000	
	Total Undistributed Expenditures			5,272,654	6,122,328	5,437,823
	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		7,238,584	8,281,891	7,607,764	
Capital Outlay	Equipment	12-XXX-XXX-730	23,128	38,040	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	35,593	272,018	35,593	
	Interest Deposit to Capital Reserve	10-604	0	950	950	
	Total Capital Outlay			58,721	311,008	36,543

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	294,928	374,890	360,890
	General Fund Grand Total		7,592,233	8,967,789	8,005,197
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,192	2,713	0
	Student Activity Fund	20-475-XXX-XXX	12,578	15,000	15,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	95,182	107,811	91,639
	Title II	20-XXX-XXX-XXX	18,429	19,044	16,187
	Title IV	20-XXX-XXX-XXX	20,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,986	87,504	74,378
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	13,243	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,129	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	76,439	15,357	5,873
	Other	20-XXX-XXX-XXX	18,155	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	18,573	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	327,250	23,404
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	22,428	2,517
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	11,519	33,481
	Arp ESSER Grant Program	20-487-xxx-xxx	0	100,111	336,499
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	20,000	20,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	20,000	20,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	36,000
		Total Federal Projects	20-XXX-XXX-XXX	339,764	805,396
Special Revenue Fund Expenses	Total Special Revenue Funds		355,534	823,109	683,478
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	234,562	225,363	215,238
	Total Debt Service Funds		234,562	225,363	215,238
All Fund Expenses	Total Expenditures/Appropriations		8,182,329	10,016,261	8,903,913
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,182,329	10,016,261	8,903,913

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	616,716	962,443	704,093	332,616
	Repayment of Debt	1	1	1	0
Restricted for General Operating Budget	Capital Reserve	465,996	466,805	467,755	468,705
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	30,000	110,024	110,074	110,124
	Legal Reserve	1,101,725	996,440	333,047	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	22,258	23,226	23,226	23,226
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,886	\$13,432	\$14,444	\$16,047	\$15,404
Total Classroom Instruction	\$7,775	\$8,039	\$8,836	\$9,702	\$9,377
Classroom-Salaries and Benefits	\$7,474	\$7,532	\$8,464	\$8,998	\$8,580
Classroom-General Supplies and Textbooks	\$88	\$100	\$99	\$181	\$91
Classroom-Purchased Services	\$212	\$407	\$273	\$524	\$707
Total Support Services	\$1,921	\$2,309	\$2,197	\$2,532	\$2,295
Support Services-Salaries and Benefits	\$1,225	\$1,282	\$1,090	\$1,246	\$1,336
Total Administrative Costs	\$1,891	\$1,816	\$2,004	\$2,167	\$2,163
Administration Salaries and Benefits	\$1,486	\$1,452	\$1,556	\$1,681	\$1,676
Total Operations and Maintenance of Plant	\$1,159	\$1,229	\$1,289	\$1,518	\$1,485
Operations and Maintenance-Salaries and Benefits	\$422	\$383	\$427	\$666	\$497
Board Contribution to Food Services	\$92	\$0	\$17	\$17	\$18
Total Extracurricular Costs	\$28	\$28	\$68	\$70	\$22
Total Equipment Costs	\$0	\$77	\$0	\$131	\$0
Legal Costs	\$105	\$110	\$119	\$120	\$123
Employee Benefits as a percentage of salaries*	27.14%	24.40%	33.22%	35.00%	26.19%

*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 2021-22 revised appropriations and the 2022-23 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Fulton Bank; Alloway Township School Students and/or Staff	500	Interest, Miscellaneous Fee/Charges
330	Fulton Bank	50	Maintenance Reserve Interest
340	Fulton Bank	950	Capital Reserve Interest

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Provides Shared Business Services to the Elsinboro Township and Lower Alloways Creek School Districts	0
Curriculum Services	Shared Curriculum Coordinator with the Woodstown-Piles Grove Regional School District	0
Custodial and Maintenance Services	Shared Transportation, Buildings and Grounds Supervisor with the Lower Alloways Creek School District	0
Insurance Coverages and Benefits	NJSIG (New Jersey Schools Insurance Group) for General and Workers Compensation Coverages (ERIC South)	0
Purchasing	Member of the ESCNJ - Goods and Services	0
	Member of ACES (Alliance for Cooperative Energy Services) for Discounted Pricing on Energy Costs	0
	Member of ACT (Alliance for Competitive Communication) for Discounted Pricing on Telephone Services	0
Special Education Services	Shared CST Services with the Woodstown-Piles Grove Regional School District	0
	Shared Speech Therapy, OT, and PT Services with SCSSSD	0
Staffing - Other	Provides a Shared Art Teacher to Elsinboro Township School District	0
	Shared Music Teacher with Lower Alloways Creek School District	0
Technology Services	NJDRLAP Coordinated by ESCNJ for Internet Services	0
	Shared Technology Support Services with Salem Community College (Elsinboro Township and Lower Alloways Creek School Districts included)	0
Transportation Services, including Fuel	Shared Transportation Services with the Woodstown-Piles Grove Regional School District	0
	Shared Transportation Services with the Lower Alloways Creek School District	0

Estimated Tax Rates

Municipality	Category	Amount
Alloway Township	(A) General Fund School Levy	4,281,224
	(D) Total School Levy	4,496,461
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	282,968,689
	(H) Estimated Equalized Valuation (as of 10/01/21)	302,890,849
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.5130
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.5890
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4135
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4845

Employee Contract List for District

Name	Category	Measure
Melanie M. Allen	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$105,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	1350
	Job Title Other District	Business Administrator/BS
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/01/21
	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
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$10,000
	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	At Retirement - Paid at \$100/day max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	At Retirement or Severance - Paid at Per Diem Rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Days Roll to Sick Days at End of Each School Year
	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
Melanie M. Allen	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	LAC Shared Business Services Contract
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Pamela Southard	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$125,000
	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	07/01/21
	End Date of Contract	06/30/24
	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
Pamela Southard	Total Allowances Amount	\$6,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,403
	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 After 8 Years of Service & at Retirement- \$100/day max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at 1.67 days/month at Daily Rate if Contract Terminated Prior to Expiration
	Contractual Post-Employment Benefit Description of Payout of Personal days	Days Roll to Sick Days at End of Each School Year
	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	