

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	97.0	108.0	108.0
On Roll Special Ed Full-Time	15.0	13.0	12.0
On Roll Subtotal	112.0	121.0	120.0
Sent to Other Districts Regular	12.0	13.0	14.0
Sent to Other Districts Special Ed	2.0	3.0	4.0
Received	4.0		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	1,553,736	1,553,736	1,553,736
	Total Tuition	10-1300	25,000	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	4,100	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	14,690	800	800
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	50	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	24	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	253	500	500
	Total Revenues from Local Sources		1,597,853	1,555,336	1,555,336
General Fund Revenues from State Sources	School Choice Aid	10-3116	561,322	547,992	503,143
	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	347,820	375,278	555,103
	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	38,598	0	0
	Total Revenues from State Sources		1,152,687	1,128,217	1,263,193
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	286,418	411,924
	Transfers from Other Funds	10-5200	34,429	0	0
	Actual Revenues (Over)/Under Expenditures		-436,004	0	0
General Fund Revenues	Total Operating Budget		2,348,965	2,969,971	3,230,453
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,314	15,000	15,000
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	9,314	15,000	15,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	29,915	26,861	22,832
	Title II	20-4451-4455	2,578	3,336	2,836
	Title IV	20-4471-4474	2,200	10,000	8,500
	Arp-Idea Preschool	20-4409	0	510	0
	Arp-Idea Basic	20-4419	0	6,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	43,827	42,003	35,703

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-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	20,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	20,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	22,120
	Arp-ESSER	20-4540	0	176,320	11,750
	CARES Act Education Stabilization Fund	20-4530	25,232	0	0
	CARES-Digital Divide Grant	20-4531	24,519	0	0
	Coronavirus Relief Fund (CRF)	20-4532	11,573	0	0
	CRRSA Act-ESSER II	20-4534	0	72,552	25,515
	CRRSA Act-Learning Acceleration Grant	20-4535	0	13,275	11,725
	CRRSA Act-Mental Health Grant	20-4536	0	13,275	11,725
	Total Revenues from Federal Sources			139,844	364,132
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		3,415	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		152,573	379,132	257,706
All Fund Revenues	Total Revenues/Sources		2,501,538	3,349,103	3,488,159
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,501,538	3,349,103	3,488,159

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	772,450	882,449	1,002,905
	Special Education-Instruction	11-2XX-100-XXX	114,650	122,004	125,513
	Basic Skills/Remedial-Instruction	11-230-100-XXX	34,136	37,160	44,873
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	500	1,250	1,750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	356,626	315,465	381,089
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,491	19,680	21,290
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,970	71,591	72,707
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	22,913	36,300	36,300
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	20,548	78,900	87,538
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,070	11,936	14,175
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	5,000	5,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	7,695	9,000	9,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,065	6,800	6,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	103,687	116,325	118,193
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	71,716	73,618	68,870
	Undistributed Expenditures-Central Services	11-000-251-XXX	34,257	34,490	34,490
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	203,991	246,842	282,176
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	118,770	236,575	259,946
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	391,430	419,286	443,038
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	5,000
		Total Undistributed Expenditures		1,418,229	1,686,808
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250
	Interest Earned on Current Expense Emergency Res	10-607	0	50	50
General Fund Current Expenses	Total General Current Expense		2,339,965	2,729,971	3,020,953
Capital Outlay	Equipment	12-XXX-XXX-730	0	47,500	22,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	9,000	192,000	187,000
	Interest Deposit to Capital Reserve	10-604	0	500	500
		Total Capital Outlay		9,000	240,000
General Fund Expenses and Transfers	General Fund Grand Total		2,348,965	2,969,971	3,230,453

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
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	10,729	15,000	15,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	29,915	26,861	22,832
	Title II	20-XXX-XXX-XXX	2,578	3,336	2,836
	Title IV	20-XXX-XXX-XXX	2,200	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	43,827	42,003	35,703
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	6,000	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	510	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	25,232	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	24,519	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	11,573	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	72,552	25,515
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	13,275	11,725
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	13,275	11,725
	Arp ESSER Grant Program	20-487-xxx-xxx	0	176,320	11,750
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	20,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	20,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	22,120
		Total Federal Projects	20-XXX-XXX-XXX	139,844	364,132
Special Revenue Fund Expenses	Total Special Revenue Funds		152,573	379,132	257,706
All Fund Expenses	Total Expenditures/Appropriations		2,501,538	3,349,103	3,488,159
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,501,538	3,349,103	3,488,159

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	250,580	250,290	250,290	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,060,638	1,286,320	1,286,820	1,287,320
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	99,370	100,375	100,625	100,875
	Legal Reserve	523,287	698,052	411,634	0
	Unemployment Fund	21,497	22,549	22,549	22,549
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	100,050	100,100	100,150
	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	8,817	5,402	5,402	5,402
	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	\$16,633	\$16,164	\$17,931	\$17,997	\$19,830
Total Classroom Instruction	\$10,309	\$10,384	\$11,073	\$11,129	\$12,484
Classroom-Salaries and Benefits	\$9,809	\$9,484	\$9,718	\$9,707	\$10,223
Classroom-General Supplies and Textbooks	\$316	\$373	\$617	\$509	\$1,008
Classroom-Purchased Services	\$184	\$526	\$738	\$913	\$1,253
Total Support Services	\$2,112	\$1,511	\$2,327	\$2,315	\$2,470
Support Services-Salaries and Benefits	\$1,521	\$1,252	\$1,249	\$1,303	\$1,372
Total Administrative Costs	\$2,392	\$2,221	\$2,243	\$2,266	\$2,258
Administration Salaries and Benefits	\$1,577	\$1,596	\$1,586	\$1,584	\$1,555
Total Operations and Maintenance of Plant	\$1,753	\$2,031	\$2,220	\$2,219	\$2,544
Operations and Maintenance-Salaries and Benefits	\$576	\$1,040	\$691	\$691	\$727
Board Contribution to Food Services	\$44	\$0	\$41	\$41	\$42
Total Extracurricular Costs	\$12	\$6	\$14	\$14	\$20
Total Equipment Costs	\$111	\$0	\$132	\$393	\$183
Legal Costs	\$6	\$13	\$29	\$29	\$29
Employee Benefits as a percentage of salaries*	32.85%	33.83%	35.22%	35.07%	36.00%

*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	800	Interest, Miscellaneous Fees/Charges
320	Fulton Bank	50	Emergency Reserve Interest
330	Fulton Bank	250	Maintenance Reserve Interest
340	Fulton Bank	500	Capital Reserve Interest

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Contracted BA/Board Office Services procured through Alloway Township Board of Education	0
Food Services	Contracted Food Services procured through Lower Alloways Creek Board of Education	0
Insurance Coverages and Benefits	General Insurance through School Alliance Insurance Fund (SAIF) - ERIC South	0
	Workers Compensation and Student Accident Insurance through NJSIG - ERIC South	0
	Employee Medical and Dental Benefits through Brown and Brown Metro - AmeriHealth Trust	0
Others	Shared Shredding Services with Surrounding School Districts	0
Purchasing	Ice Cream, Milk, Juice, Bread Purchased through PennsGrove-Carneys Point School District's Joint Purchasing Consortium	0
	Shared Purchasing Agreements with MRESC, County of Salem, Omnia Partners	0
Special Education Services	Contracted Child Study Team Services procured through Quinton Township Board of Education (inc. Mannington and Lower Alloways Creek Schools)	0
	Contracted OT and PT Services procured through Salem County Special Services School District	0
	Contracted Speech Therapy Services procured through Quinton Township Board of Education (inc. Mannington and Lower Alloways Creek Schools)	0
Staffing - Other	Contracted Part-Time Art Teacher procured through Alloway Township Board of Education	0
	Contracted Part-Time Spanish Teacher procured through Quinton Township Board of Education	0
	Contracted Part-Time Mental Health Counselor procured through Quinton Township Board of Education (inc. Mannington School)	0
Technology Services	Contracted Technology Support Services procured through Salem Community College	0
Transportation Services, including Fuel	Transportation of Academy, Choice, Special Education, and Homeless Routes through Gloucester County Special Services School District	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 10/01/21)	115,683,863
	(H) Estimated Equalized Valuation (as of 10/01/21)	106,019,037
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3431
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3431
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4655
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4655

Employee Contract List for District

Name	Category	Measure
Constance McAllister	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$108,930
	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	260
	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	\$5,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$800
	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	\$100 per day at maximum of \$15,000 (at retirement only)
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem Rate at maximum of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of Personal Days - Roll to Sick Days at End of 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
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	Board Secretary
	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/BS
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	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	

Employee Contract List for District

Name	Category	Measure
	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 - Shared Service Agreement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout of Vacation Days - Shared Service Agreement
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of Personal Days - Shared Service Agreement
	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	Shared Service Agreement for BA Services \$90,000
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported

Shared Service Agreement