

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	141.0	120.0	157.0
On Roll Special Ed Full-Time	27.0	28.0	30.0
On Roll Subtotal	168.0	148.0	187.0
In Private School Placements	1.0		1.0
Sent to Other Districts Regular	27.0	24.0	18.0
Sent to Other Districts Special Ed	5.0	6.0	6.0
Received	16.0	24.0	19.0

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	3,292,016	3,292,016	3,292,016
	Total Tuition	10-1300	132,650	54,000	54,967
	Transportation Fees from Individuals	10-1410	17,250	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	13,620	2,500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	495	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	81	50	50
	Total Revenues from Local Sources			3,456,112	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	363,868	230,653	83,164
	Categorical Security Aid	10-3177	23,353	23,353	23,353
	Other State Aids	10-3XXX	1,450	0	0
	Total Revenues from State Sources			664,569	529,904
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	498,248	557,074	765,402
	Transfers from Other Funds	10-5200	5,144	0	0
	Adjustment for Prior Year Encumbrances		0	5,610	0
	Actual Revenues (Over)/Under Expenditures		-686,168	0	0
General Fund Revenues	Total Operating Budget		3,937,905	4,441,354	4,497,550
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	8,254	15,000	15,000
	Other Revenue from Local Sources	20-1XXX	2,503	0	0
	Total Revenues from Local Sources	20-1XXX	10,757	15,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	331,375	378,252
	Total Revenues from State Sources		0	331,375	378,252
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	45,174	37,764	32,099
	Title II	20-4451-4455	4,337	5,488	4,665
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	0	677	0
	Arp-Idea Basic	20-4419	0	7,954	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	51,317	50,663	43,064

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	25,000
	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	22,500
	Arp-ESSER	20-4540	0	165	267,641
	CARES Act Education Stabilization Fund	20-4530	33,876	0	0
	CARES-Digital Divide Grant	20-4531	11,699	0	0
	Coronavirus Relief Fund (CRF)	20-4532	10,572	0	0
	CRRSA Act-ESSER II	20-4534	0	74,510	71,363
	CRRSA Act-Learning Acceleration Grant	20-4535	6,000	7,639	17,361
	Other	20-4XXX	13,644	15,403	0
	CRRSA Act-Mental Health Grant	20-4536	0	20,032	24,968
	Total Revenues from Federal Sources			186,619	230,295
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	27,018
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-3,524	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		125	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		193,977	576,670	977,431
All Fund Revenues	Total Revenues/Sources		4,131,882	5,018,024	5,474,981
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	27,018
	Total Revenues/Sources Net of Transfers		4,131,882	5,018,024	5,447,963

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	1,133,042	1,146,869	1,039,781	
	Special Education-Instruction	11-2XX-100-XXX	342,977	359,308	388,476	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	48,012	57,739	61,938	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	2,000	4,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	846,869	855,024	927,819	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	26,485	27,188	27,873	
	Undistributed Expenditures-Health Services	11-000-213-XXX	60,140	61,580	54,410	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	90,168	50,786	62,097	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	40,084	68,778	87,160	
	Undistributed Expenditures-Guidance	11-000-218-XXX	20,194	25,918	5,000	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	11,307	25,324	7,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	46,392	7,165	31,430	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	160	3,186	5,200	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	113,043	133,148	131,515	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	52,020	53,060	54,650	
	Undistributed Expenditures-Central Services	11-000-251-XXX	79,423	81,450	81,481	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	386,854	404,032	462,035	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	239,179	430,269	474,686	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	384,631	647,022	572,091	
	Total Undistributed Expenditures			2,396,949	2,873,930	2,984,447
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
Increase In Maintenance Reserve		10-606	0	0	50	
General Fund Current Expenses	Total General Current Expense		3,920,980	4,440,046	4,478,892	
Capital Outlay	Equipment	12-XXX-XXX-730	15,667	0	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,258	1,258	1,258	
	Interest Deposit to Capital Reserve	10-604	0	50	50	
	Total Capital Outlay			16,925	1,308	1,308

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	0	0	17,350
	General Fund Grand Total		3,937,905	4,441,354	4,497,550
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,503	0	0
	Student Activity Fund	20-475-XXX-XXX	4,730	15,000	15,000
	Scholarship Fund	20-476-XXX-XXX	125	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	194,616	197,179
	Support Services	20-218-200-XXX	0	133,998	158,091
	Facility Acquisition and Construction Services	20-218-400-XXX	0	2,761	50,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	331,375	405,270
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	331,375	405,270
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	45,174	37,764	32,099
	Title II	20-XXX-XXX-XXX	4,337	5,488	4,665
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	51,317	50,663	43,064
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	7,954	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	677	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	33,876	0	0
	Other	20-XXX-XXX-XXX	13,644	15,403	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	11,699	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	10,572	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	74,510	71,363
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	6,000	7,639	17,361
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	20,032	24,968
	Arp ESSER Grant Program	20-487-xxx-xxx	0	165	267,641
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	25,000
	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	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	22,500
	Total Federal Projects	20-XXX-XXX-XXX	186,619	230,295	557,161
Special Revenue Fund Expenses	Total Special Revenue Funds		193,977	576,670	977,431
All Fund Expenses	Total Expenditures/Appropriations		4,131,882	5,018,024	5,474,981
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	27,018
	Total Expenditures Net of Transfers		4,131,882	5,018,024	5,447,963

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	281,180	251,450	251,450	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	115,407	115,488	115,538	115,588
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	101,508	18,597	18,797	19,047
	Legal Reserve	1,024,142	1,321,026	763,952	0
	Unemployment Fund	176,008	177,356	177,356	177,356
	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	9,112	12,636	12,636	12,636
	Scholarship Fund	1,378	1,253	1,253	1,253
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	\$17,541	\$16,956	\$18,666	\$23,148	\$18,303
Total Classroom Instruction	\$11,139	\$10,812	\$12,173	\$15,520	\$11,307
Classroom-Salaries and Benefits	\$10,550	\$9,974	\$11,302	\$14,384	\$10,271
Classroom-General Supplies and Textbooks	\$212	\$165	\$150	\$359	\$308
Classroom-Purchased Services	\$376	\$674	\$721	\$777	\$729
Total Support Services	\$2,390	\$1,963	\$1,822	\$2,216	\$2,391
Support Services-Salaries and Benefits	\$1,309	\$1,171	\$742	\$1,032	\$1,344
Total Administrative Costs	\$1,785	\$1,616	\$1,779	\$2,101	\$1,640
Administration Salaries and Benefits	\$948	\$903	\$1,022	\$1,158	\$866
Total Operations and Maintenance of Plant	\$2,028	\$2,436	\$2,578	\$2,962	\$2,691
Operations and Maintenance-Salaries and Benefits	\$689	\$715	\$809	\$917	\$893
Board Contribution to Food Services	\$42	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$6	\$0	\$16	\$18	\$28
Total Equipment Costs	\$25	\$94	\$0	\$19	\$269
Legal Costs	\$52	\$32	\$24	\$27	\$24
Employee Benefits as a percentage of salaries*	24.60%	20.50%	34.89%	33.86%	30.17%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Services With Alloway Township BOE	0
Custodial and Maintenance Services	Shared Transportation, Building and Ground Services with Alloway Township School District	0
Food Services	Food Services are Contracted out to Elsinboro School District	0
Insurance Coverages and Benefits	Health and Dental Benefits 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	Speech Services Shared with Quinton Township BOE	0
	Physical and Occupational Therapists are contracted with SCSSSD	0
	Document Shredding Services are shared with surrounding districts	0
Purchasing	Member of Education Services Commission of NJ	0
	Ice Cream, Milk, Juice, and Bread are purchased through Pennsgrove Carneys Point Joint Purchasing Consortium	0
	Member of US Communities Government Purchasing Alliance	0
	Member of the Hunterdon County Educational Services Commission	0
Recycling	Shared Recycling and Trash with Lower Alloways Creek Township	0
Social Worker/Psychologist	Child Study Team Services Shared with Quinton Township BOE	0
Technology Services	Broadband purchased through ESCNJ for Comcast/X-tel Fiber Ethrnet	0
	Shared Technology Services Agreement with Salem County Community College	0
Transportation Services, including Fuel	Shared fuel purchased trough LAC Township	0
	Transportation of Academy, Choice and some Special Education routes are through GCSSSD Transportation Cooperative	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 10/01/21)	214,992,869
	(H) Estimated Equalized Valuation (as of 10/01/21)	282,708,020
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.5312
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0000
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1645
	(L) Estimated 2022-23 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
Schaffer, Susan	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$106,120
	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
	Total Allowances Amount	\$1,850
	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	Unused Days Roll to Sick Days at the 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
Schaffer, Susan	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 Business Services	Job Title	Business Administrator
	Job Title II	Board Clerk
	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	07/01/21
	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
Shared Business Services	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 \$136,000
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported