

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	149.0	154.0	160.0
On Roll Special Ed Full-Time	25.0	29.0	29.0
On Roll Subtotal	174.0	183.0	189.0
Sent to Other Districts Regular	10.0	8.0	10.0
Sent to Other Districts Special Ed	7.0	6.0	4.0
Received	14.0	10.0	7.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,357,856	3,425,013	3,493,513
	Total Tax Levy	10-121x	3,357,856	3,425,013	3,493,513
	Total Tuition	10-1300	27,716	15,000	15,000
	Transportation Fees from Individuals	10-1410	500	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	100	0	0
	Rents and Royalties	10-1910	0	0	21,719
	Unrestricted Miscellaneous Revenues	10-1XXX	935	2,500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	975	50	50
	Other Restricted Miscellaneous Revenues	10-1XXX	7,386	0	0
	Total Revenues from Local Sources		3,395,468	3,442,763	3,532,982
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	135,665	135,665	127,920
	Extraordinary Aid	10-3131	61,252	0	0
	Categorical Special Education Aid	10-3132	140,233	140,313	184,459
	Equalization Aid	10-3176	28,669	28,669	0
	Categorical Security Aid	10-3177	23,353	23,353	35,301
	Other State Aids	10-3XXX	19,893	0	0
	Total Revenues from State Sources		409,065	328,000	347,680
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	687,490	683,779
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	20,772
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	79,228
	Adjustment for Prior Year Encumbrances		0	8,884	0
	Actual Revenues (Over)/Under Expenditures		707,908	0	0
General Fund Revenues	Total Operating Budget		4,512,441	4,467,137	4,664,441
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	16,946	15,000	15,000
	Scholarship Fund Revenue	20-1770	5	0	0
	Total Revenues from Local Sources	20-1XXX	16,951	15,000	15,000

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	286,031	149,256
	Preschool Education Aid	20-3218	479,343	620,371	492,648
	Total Revenues from State Sources		479,343	906,402	641,904
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	19,814	43,670	32,752
	Title II	20-4451-4455	5,967	5,772	4,329
	Title IV	20-4471-4474	10,873	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	55,179	55,029	41,271
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	4,456	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	4,499	0	0
	ARP-ESSER	20-4540	166,241	0	0
	CRRSA Act-ESSER II	20-4534	25,320	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	1,048	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	134,391	0	0
	Total Revenues from Federal Sources		427,788	114,471	85,852
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	42,900	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	60,524	141,039
Special Revenue Fund Revenues	Total Grants and Entitlements		965,698	1,096,397	883,795
All Fund Revenues	Total Revenues/Sources		5,478,139	5,563,534	5,548,236
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	42,900	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	60,524	141,039
	Total Revenues/Sources Net of Transfers		5,435,239	5,503,010	5,407,197

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,234,452	1,032,751	1,137,574
	Special Education-Instruction	11-2XX-100-XXX	419,074	435,033	436,969
	Basic Skills/Remedial-Instruction	11-230-100-XXX	31,177	127,850	51,335
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,400	4,000	4,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	580,977	581,252	724,400
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,016	22,931	23,497
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,630	60,300	58,509
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	77,479	77,221	78,187
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	137,090	135,496	118,587
	Undistributed Expenditures-Guidance	11-000-218-XXX	33,462	10,426	26,394
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	11,875	51,787	41,320
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	5,500	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	29,690	11,987	4,674
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,005	28,444	16,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	123,901	121,871	132,946
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	42,933	45,320	40,845
	Undistributed Expenditures-Central Services	11-000-251-XXX	101,087	110,915	87,290
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	425,948	467,052	472,661
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	385,145	391,320	355,925
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	637,799	744,123	790,970
	Total Undistributed Expenditures		2,671,037	2,865,945	2,973,005
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
	Increase In Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		4,357,140	4,465,829	4,603,133
Capital Outlay	Equipment	12-XXX-XXX-730	149,910	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,258	1,258	61,258
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		151,168	1,308	61,308

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	4,133	0	0
	General Fund Grand Total		4,512,441	4,467,137	4,664,441
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	215,325	388,499	367,099
	Support Services	20-218-200-XXX	162,979	292,281	343,224
	Facility Acquisition and Construction Services	20-218-400-XXX	143,939	286,146	72,620
	Total Preschool Education Aid	20-218-XXX-XXX	522,243	966,926	782,943
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	522,243	966,926	782,943
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	19,814	43,670	32,752
	Title II	20-XXX-XXX-XXX	5,967	5,772	4,329
	Title IV	20-XXX-XXX-XXX	10,873	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	55,179	55,029	41,271
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	25,320	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,048	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	134,391	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	166,241	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	4,456	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	4,499	0	0
	Total Federal Projects	20-XXX-XXX-XXX	427,788	114,471	85,852
Special Revenue Fund Expenses	Total Special Revenue Funds		965,698	1,096,397	883,795
All Fund Expenses	Total Expenditures/Appropriations		5,478,139	5,563,534	5,548,236
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	42,900	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	60,524	141,039
	Total Expenditures Net of Transfers		5,435,239	5,503,010	5,407,197

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,235,646	631,145	331,145	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	231,054	332,029	332,079	332,129
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	49,531	249,531	249,781	250,031
	Legal Reserve	1,347,240	990,124	602,634	0
	Unemployment Fund	175,043	156,642	156,642	156,642
	Tuition Reserve	44,790	100,000	100,000	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	16,543	17,947	17,947	17,947
	Scholarship Fund	906	786	786	786
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,487	\$22,382	\$24,002	\$22,477	\$21,650
Total Classroom Instruction	\$11,544	\$13,793	\$14,419	\$13,474	\$13,028
Classroom-Salaries and Benefits	\$10,456	\$12,348	\$12,576	\$11,752	\$11,463
Classroom-General Supplies and Textbooks	\$650	\$752	\$898	\$841	\$744
Classroom-Purchased Services	\$438	\$692	\$945	\$881	\$821
Total Support Services	\$2,692	\$3,592	\$4,313	\$4,030	\$4,068
Support Services-Salaries and Benefits	\$1,589	\$2,035	\$2,680	\$2,504	\$3,072
Total Administrative Costs	\$1,994	\$1,907	\$2,013	\$1,881	\$1,589
Administration Salaries and Benefits	\$1,420	\$1,395	\$1,535	\$1,435	\$737
Total Operations and Maintenance of Plant	\$2,063	\$2,831	\$2,944	\$2,799	\$2,787
Operations and Maintenance-Salaries and Benefits	\$709	\$1,275	\$1,050	\$981	\$1,016
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$5	\$11	\$31	\$29	\$29
Total Equipment Costs	\$63	\$1,765	\$1,673	\$1,564	\$384
Legal Costs	\$123	\$125	\$29	\$27	\$79
Employee Benefits as a percentage of salaries*	23.79%	27.17%	33.70%	33.70%	39.22%

*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 2024-25 revised appropriations and the 2025-26 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)
Insurance Coverages and Benefits	Health and Dental Benefits purchased through SNJREBF	0
	General Insurance purchased through School Alliance Insurance Fund (SAIF) - ERIC South	0
Purchasing	Member of Education Services Commission of NJ	0
	Ice Cream, Milk, Juice, and Bread purchased through Penns Grove-Carney's Point Joint Purchasing Consortium	0
	Member of US Communities Government Purchasing Alliance	0
	Member of Hunterdon County Educational Services Commission Co-op	0
Social Worker/Psychologist	Shared School Psychologist with Quinton Township School District	0
Special Education Services	Physical and Occupational Therapy contracted with SCSSSD	0
Staffing - Other	Shared Music Teacher with Alloway Township School District	0
	Shared Art Teacher with Elsinboro Township School District	0
	Shared Speech Therapist with Alloway Township School District	0
	Shared Early Childhood Coordinator (PEA Grant) with Upper Pittsgrove Township School District	0
Transportation Services, including Fuel	Purchase Fuel from Lower Alloways Creek Township	0

Estimated Tax Rates

Municipality	Category	Amount
Lower Alloways Creek Twp	(A) General Fund School Levy	3,493,513
	(D) Total School Levy	0
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	227,020,700
	(H) Estimated Equalized Valuation (as of 10/01/24)	428,421,778
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5389
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0000
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8154
	(L) Estimated 2025-26 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
Michael Luchessi	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$113,300
	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	12/01/23
	End Date of Contract	06/30/27
	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	\$3,405
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout At Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls into Sick
	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
Michael Luchessi	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