

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	262.0	260.0	268.0
On Roll Special Ed Full-Time	50.0	39.0	34.0
On Roll Subtotal	312.0	299.0	302.0
In Private School Placements	4.0	1.0	1.0
Sent to Other Districts Regular	114.0	106.0	102.5
Sent to Other Districts Special Ed	20.5	21.0	20.5
Received	1.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,197,278	4,281,224	4,366,848
	Transportation Fees from Other Local Education Authorities	10-1420-1440	24,848	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	27,434	500	500
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	699	950	950
	Total Revenues from Local Sources			4,250,259	4,282,724
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	218,309	218,309	218,309
	Extraordinary Aid	10-3131	364,971	0	0
	Categorical Special Education Aid	10-3132	370,315	370,315	370,315
	Equalization Aid	10-3176	2,616,594	2,381,703	1,869,564
	Categorical Security Aid	10-3177	47,622	47,622	47,622
	Other State Aids	10-3XXX	585,949	134,613	0
	Total Revenues from State Sources			4,203,760	3,152,562
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	704,524	1,334,473
	Adjustment for Prior Year Encumbrances		0	5,383	0
	Actual Revenues (Over)/Under Expenditures		-723,902	0	0
General Fund Revenues	Total Operating Budget		7,730,117	8,145,193	8,208,631
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	17,774	15,000	15,000
	Other Revenue from Local Sources	20-1XXX	939	0	0
	Total Revenues from Local Sources	20-1XXX	18,713	15,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	364,743	600,600
	Total Revenues from State Sources		0	364,743	600,600
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	100,284	109,999	93,499
	Title II	20-4451-4455	14,078	19,925	16,936
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	1,129	0	0
	Arp-Idea Basic	20-4419	13,243	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	91,121	88,643	75,347
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	26,783	6,122	17,095

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	22,920	17,080
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,273	11,591	26,136
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	30,495	14,505
	Arp-ESSER	20-4540	92,079	196,145	499,848
	CARES Act Education Stabilization Fund	20-4530	13,862	5,873	0
	CRRSA Act-ESSER II	20-4534	319,672	30,982	0
	CRRSA Act-Learning Acceleration Grant	20-4535	22,259	2,741	0
	Other	20-4XXX	16,033	0	0
	CRRSA Act-Mental Health Grant	20-4536	10,414	34,586	0
	Total Revenues from Federal Sources			733,230	570,022
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	40,527	42,900
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-1,582	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		750,361	990,292	1,427,446
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	225,363	215,237	205,238
	Total Revenues from Local Sources		225,363	215,237	205,238
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		225,363	215,238	205,238
Debt Service Fund Revenues	Total Repayment of Debt		225,363	215,238	205,238
All Fund Revenues	Total Revenues/Sources		8,705,841	9,350,723	9,841,315
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	40,527	42,900
	Total Revenues/Sources Net of Transfers		8,705,841	9,310,196	9,798,415

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,419,161	1,692,469	1,726,382	
	Special Education-Instruction	11-2XX-100-XXX	471,477	497,913	385,285	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	6,827	15,162	39,343	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,385	4,876	4,876	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,898,908	2,470,584	2,170,524	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,900	6,371	6,547	
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,776	78,367	82,547	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	60,432	39,450	69,450	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	198,986	243,480	309,924	
	Undistributed Expenditures-Guidance	11-000-218-XXX	59,177	77,840	62,187	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	124,552	119,057	114,953	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	29,376	12,778	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	44,048	46,926	48,199	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,144	4,800	4,800	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	194,978	224,591	198,226	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	111,687	153,163	145,936	
	Undistributed Expenditures-Central Services	11-000-251-XXX	161,304	153,288	134,496	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	365,870	438,570	466,395	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	569,204	667,451	624,073	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	594,294	728,976	788,130	
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	0	
	Total Undistributed Expenditures			5,459,260	5,487,290	5,239,165
	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		7,367,110	7,697,760	7,395,101	
Capital Outlay	Equipment	12-XXX-XXX-730	38,100	50,000	128,320	
	Facilities Acquisition and Construction Services	12-000-400-XXX	35,593	35,593	365,152	
	Interest Deposit to Capital Reserve	10-604	0	950	950	
	Total Capital Outlay			73,693	86,543	494,422

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	289,314	360,890	319,108
	General Fund Grand Total		7,730,117	8,145,193	8,208,631
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	939	0	0
	Student Activity Fund	20-475-XXX-XXX	16,192	15,000	15,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	183,664	363,959
	Support Services	20-218-200-XXX	0	115,681	148,013
	Facility Acquisition and Construction Services	20-218-400-XXX	0	105,925	131,528
	Total Preschool Education Aid	20-218-XXX-XXX	0	405,270	643,500
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	405,270	643,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	100,284	109,999	93,499
	Title II	20-XXX-XXX-XXX	14,078	19,925	16,936
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	91,121	88,643	75,347
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	13,243	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,129	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	13,862	5,873	0
	Other	20-XXX-XXX-XXX	16,033	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	319,672	30,982	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	22,259	2,741	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	10,414	34,586	0
	Arp ESSER Grant Program	20-487-xxx-xxx	92,079	196,145	499,848
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	26,783	6,122	17,095
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	22,920	17,080
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,273	11,591	26,136
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	30,495	14,505
	Total Federal Projects	20-XXX-XXX-XXX	733,230	570,022	768,946
	Special Revenue Fund Expenses	Total Special Revenue Funds		750,361	990,292

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	225,363	215,238	205,238
	Total Debt Service Funds		225,363	215,238	205,238
All Fund Expenses	Total Expenditures/Appropriations		8,705,841	9,350,723	9,841,315
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	40,527	42,900
	Total Expenditures Net of Transfers		8,705,841	9,310,196	9,798,415

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	962,443	1,049,423	677,946	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	466,805	667,504	668,454	669,404
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	110,024	310,024	310,074	310,124
	Legal Reserve	996,440	1,239,574	906,527	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	23,226	24,808	24,808	24,808
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,432	\$13,128	\$15,404	\$17,586	\$18,236
Total Classroom Instruction	\$8,039	\$7,780	\$9,377	\$10,545	\$11,050
Classroom-Salaries and Benefits	\$7,532	\$7,357	\$8,580	\$9,664	\$10,047
Classroom-General Supplies and Textbooks	\$100	\$68	\$91	\$161	\$329
Classroom-Purchased Services	\$407	\$355	\$707	\$720	\$674
Total Support Services	\$2,309	\$2,093	\$2,295	\$2,939	\$3,206
Support Services-Salaries and Benefits	\$1,282	\$1,044	\$1,336	\$1,453	\$1,310
Total Administrative Costs	\$1,816	\$1,854	\$2,163	\$2,293	\$2,071
Administration Salaries and Benefits	\$1,452	\$1,471	\$1,676	\$1,736	\$1,624
Total Operations and Maintenance of Plant	\$1,229	\$1,335	\$1,485	\$1,723	\$1,845
Operations and Maintenance-Salaries and Benefits	\$383	\$545	\$497	\$601	\$777
Board Contribution to Food Services	\$0	\$0	\$18	\$18	\$0
Total Extracurricular Costs	\$28	\$43	\$22	\$22	\$22
Total Equipment Costs	\$77	\$128	\$0	\$569	\$935
Legal Costs	\$110	\$54	\$123	\$128	\$72
Employee Benefits as a percentage of salaries*	24.40%	23.32%	26.19%	25.66%	27.35%

*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 2022-23 revised appropriations and the 2023-24 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 Fees/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 (LAC ending 7/1/2023)	0
Insurance Coverages and Benefits	NJSIG (New Jersey Schools Insurance Group) for General and Workers Compensation Coverages (ERIC South)	0
Others	Shared Shredding Services with Surrounding School Districts	0
Purchasing	Member of the ESCNJ - Goods and Services	0
	Member of the 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
	Ice Cream, Milk, Juice, Bread Purchased through PennsGrove-Carneys Point School District's Joint Purchasing Consortium	0
Special Education Services	Shared CST Services with the Woodstown-Piles Grove Regional School District (ending 7/1/2023)	0
	Shared PT Services with SCSSSD	0
	Shared Speech Therapist with Lower Alloways Creek School District	0
Staffing - Other	Shared Music Teacher with Lower Alloways Creek School District	0
	Shared Trauma Informed Coordinator/Behaviorist procured through Quinton Township School District (inc. Mannington School, Elsinboro School, and Oldmans School)	0
	Shared Early Childhood Coordinator (PEA Grant) procured through Quinton Township School District (inc. Mannington School, Elsinboro School, and Lower Alloways Creek School)	0
	Shared Guidance Counselor with Oldmans Township School District	0
	Shared Spanish Teacher with Oldmans Township School District	0
Technology Services	NJDRLAP Coordinated by ESCNJ for Internet Services	0
	Previously Shared Technology Services with Salem Community College and Elsinboro Township and Lower Alloways Creek School Districts; Now Shared Tech Support with Mannington Township School District	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
	Shared Transportation Services with the Pittsgrove Township School District	0
	Transportation of Academy, Choice, Special Education, and Homeless Routes through Gloucester County Special Services School District	0

Estimated Tax Rates

Municipality	Category	Amount
Alloway Township	(A) General Fund School Levy	4,366,848
	(D) Total School Levy	4,572,086
	(B) Estimated Net Taxable Valuation (as of 03/06/23)	287,646,235
	(H) Estimated Equalized Valuation (as of 03/06/23)	335,581,855
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5181
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5895
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3013
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3624

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$107,100
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$10,200
	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 Convert 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

Melanie M. Allen

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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Pamela Southard	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$127,500
	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	\$4,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,389
	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 Convert 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	