

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	150.0	149.0	150.0
On Roll Special Ed Full-Time	28.0	25.0	21.0
On Roll Subtotal	178.0	174.0	171.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	17.0	10.0	8.0
Sent to Other Districts Special Ed	7.0	7.0	6.0
Received	32.0	14.0	10.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,292,016	3,357,856	3,425,013
	Total Tuition	10-1300	163,738	25,500	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	20,368	2,500	2,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	50
	Interest Earned on Maintenance Reserve	10-1XXX	1	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	516	50	50
	Total Revenues from Local Sources			3,476,639	3,386,106
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	135,665	135,665	135,665
	Extraordinary Aid	10-3131	43,127	0	0
	Categorical Special Education Aid	10-3132	140,233	140,233	140,313
	Equalization Aid	10-3176	83,164	28,669	28,669
	Categorical Security Aid	10-3177	23,353	23,353	23,353
	Maintenance of Equity Aid	10-3192	792,382	0	0
	Other State Aids	10-3XXX	127,839	0	0
	Total Revenues from State Sources			1,345,763	327,920
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,172,415	687,490
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	44,790	0
	Adjustment for Prior Year Encumbrances		0	92,959	0
	Actual Revenues (Over)/Under Expenditures		-671,869	0	0
General Fund Revenues	Total Operating Budget		4,150,533	5,024,190	4,458,303
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	10,250	15,000	15,000
	Scholarship Fund Revenue	20-1770	3	0	0
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	12,253	15,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	286,031
	Preschool Education Aid	20-3218	300,017	600,600	620,371
	Other Restricted Entitlements	20-32XX	3,089	0	0
	Total Revenues from State Sources		303,106	600,600	906,402

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	44,880	27,285	35,082
	Title II	20-4451-4455	7,698	3,965	5,455
	Title IV	20-4471-4474	11,632	7,225	8,500
	IDEA Part B (Handicapped)	20-4420-4429	48,565	36,604	46,062
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	35,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	36,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	5,481	9,990	0
	ARP-ESSER	20-4540	93,983	282,501	0
	CRRSA Act-ESSER II	20-4534	6,062	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	10,313	0	0
	CRRSA Act-Mental Health Grant	20-4536	16,084	0	0
	Total Revenues from Federal Sources			279,698	443,570
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	42,900	60,524
Special Revenue Fund Revenues	Total Grants and Entitlements		592,041	1,102,070	1,077,025
All Fund Revenues	Total Revenues/Sources		4,742,574	6,126,260	5,535,328
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	42,900	60,524
	Total Revenues/Sources Net of Transfers		4,742,574	6,083,360	5,474,804

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,074,725	1,312,638	1,032,751
	Special Education-Instruction	11-2XX-100-XXX	402,089	310,844	435,033
	Basic Skills/Remedial-Instruction	11-230-100-XXX	3,393	41,015	127,850
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	700	4,000	4,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	691,734	928,966	581,252
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,288	24,661	22,931
	Undistributed Expenditures-Health Services	11-000-213-XXX	54,332	59,286	60,300
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	84,576	86,662	77,221
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	114,859	124,695	135,496
	Undistributed Expenditures-Guidance	11-000-218-XXX	24,131	30,417	10,426
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	13,827	15,574	51,787
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	0	5,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	18,078	38,331	11,987
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,323	6,980	28,444
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	166,810	131,488	121,871
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	57,500	58,650	45,320
	Undistributed Expenditures-Central Services	11-000-251-XXX	81,159	102,998	110,915
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	342,065	456,298	458,168
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	464,087	469,670	391,320
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	513,371	615,092	744,123
		Total Undistributed Expenditures		2,657,140	3,149,768
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
	Interest Earned on Current Expense Emergency Res	10-607	0	0	50
General Fund Current Expenses	Total General Current Expense		4,138,047	4,818,515	4,456,995

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	11,228	204,367	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		12,486	205,675	1,308
General Fund Expenses and Transfers	General Fund Grand Total		4,150,533	5,024,190	4,458,303
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	212,661	279,317	388,499
	Support Services	20-218-200-XXX	87,356	178,417	292,281
	Facility Acquisition and Construction Services	20-218-400-XXX	0	185,766	286,146
	Total Preschool Education Aid	20-218-XXX-XXX	300,017	643,500	966,926
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	3,089	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	303,106	643,500	966,926
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	44,880	27,285	35,082
	Title II	20-XXX-XXX-XXX	7,698	3,965	5,455
	Title IV	20-XXX-XXX-XXX	11,632	7,225	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	48,565	36,604	46,062
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	6,062	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	10,313	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	16,084	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	93,983	282,501	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	35,000	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	36,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	5,481	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	9,990	0
	Total Federal Projects	20-XXX-XXX-XXX	279,698	443,570	95,099
Special Revenue Fund Expenses	Total Special Revenue Funds		592,041	1,102,070	1,077,025
All Fund Expenses	Total Expenditures/Appropriations		4,742,574	6,126,260	5,535,328

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	42,900	60,524
	Total Expenditures Net of Transfers		4,742,574	6,083,360	5,474,804

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	275,198	1,235,646	550,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	230,538	231,054	300,737	300,787
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	49,530	49,531	203,129	203,379
	Legal Reserve	1,722,252	1,347,240	387,490	0
	Unemployment Fund	181,511	175,043	175,043	175,043
	Tuition Reserve	44,790	44,790	0	0
	Current Expense Emergency Reserve	0	0	150,000	150,050
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	13,304	16,543	16,543	16,543
	Scholarship Fund	1,129	906	906	906
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,320	\$18,487	\$20,100	\$22,165	\$24,002
Total Classroom Instruction	\$11,943	\$11,544	\$12,129	\$13,416	\$14,419
Classroom-Salaries and Benefits	\$11,148	\$10,456	\$10,554	\$11,687	\$12,576
Classroom-General Supplies and Textbooks	\$137	\$650	\$816	\$896	\$898
Classroom-Purchased Services	\$658	\$438	\$758	\$833	\$945
Total Support Services	\$1,765	\$2,692	\$3,258	\$3,576	\$4,313
Support Services-Salaries and Benefits	\$1,021	\$1,589	\$1,799	\$1,973	\$2,680
Total Administrative Costs	\$1,884	\$1,994	\$1,846	\$2,025	\$2,013
Administration Salaries and Benefits	\$1,023	\$1,420	\$1,450	\$1,590	\$1,535
Total Operations and Maintenance of Plant	\$2,531	\$2,063	\$2,613	\$2,870	\$2,944
Operations and Maintenance-Salaries and Benefits	\$897	\$709	\$1,020	\$1,119	\$1,050
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$8	\$5	\$27	\$29	\$31
Total Equipment Costs	\$0	\$63	\$1,051	\$2,255	\$1,673
Legal Costs	\$25	\$123	\$23	\$25	\$29
Employee Benefits as a percentage of salaries*	23.89%	23.79%	26.39%	26.23%	33.70%

*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 2023-24 revised appropriations and the 2024-25 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
	Worker's Comp and Student Accident Insurance purchased through NJSIG - 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
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
	Shared School Psychologist with Quinton Township School District	0
Technology Services	Broadband purchased through ESCNJ for Comcast/Xtel Fiber Ethernet	0
	Shared Technology Support Services with Salem County Community College	0
Transportation Services, including Fuel	Purchase Fuel from Lower Alloways Creek Township	0
	Transportation of Academy, Choice, and some Special Education routes through GCSSSD Transportation CO-op	0

Estimated Tax Rates

Municipality	Category	Amount
Lower Alloways Creek Twp	(A) General Fund School Levy	3,425,013
	(D) Total School Levy	0
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	227,740,508
	(H) Estimated Equalized Valuation (as of 10/01/23)	350,986,653
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.5039
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0000
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9758
	(L) Estimated 2024-25 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
Cheri Parsons	Job Title	Other
	Job Title II	PIC/PIRS Coach/CPis
	Base Annual Salary Amount	\$87,890
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	33
	Shared District	5320
	Job Title Other District	PIC/PIRS Coach/PCIS
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	212
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,678
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$5,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement, after 20 years of service, eligible for \$50/sick day. Capped at \$5,000.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Cheri Parsons	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	
Kimberly Lenox	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,000
	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	07/01/23
	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
Kimberly Lenox	Total Allowances Amount	\$9,420
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$171
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,923
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Payout at Retirement or Separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
Michael Lucchesi	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	12/01/23
	End Date of Contract	06/30/24
	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
	Total Allowances Amount	\$7,655
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Michael Lucchesi	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	\$5,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Pay Out Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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

Employee Contract List for District

Name	Category	Measure
Michael Lucchesi	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