

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	357.0	385.0	395.0
On Roll Special Ed Full-Time	64.0	82.0	64.0
On Roll Subtotal	421.0	467.0	459.0
In Private School Placements	5.0	3.0	0.0
Sent to Other Districts Regular	131.0	114.0	149.0
Sent to Other Districts Special Ed	22.0	25.0	33.0
Received	11.0	14.0	0.0

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	9,713,873	9,908,150	10,203,923
	Total Tuition	10-1300	142,644	196,850	306,052
	Transportation Fees from Other Local Education Authorities	10-1420-1440	149,673	285,140	345,140
	Rents and Royalties	10-1910	24,827	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	27,308	12,500	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	0
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	0
	Other Restricted Miscellaneous Revenues	10-1XXX	2,558	0	0
	Total Revenues from Local Sources			10,060,883	10,427,740
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	305,042	432,405	504,412
	Extraordinary Aid	10-3131	137,803	5,770	40,000
	Categorical Special Education Aid	10-3132	540,659	578,993	619,652
	Categorical Security Aid	10-3177	48,918	51,637	62,110
	Other State Aids	10-3XXX	16,468	0	0
	Total Revenues from State Sources			1,048,890	1,068,805
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	83,749	0
	Adjustment for Prior Year Encumbrances		0	63,795	0
	Actual Revenues (Over)/Under Expenditures		120,274	0	0
General Fund Revenues	Total Operating Budget		11,230,047	11,644,089	12,106,289
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	61,937	0	0
	Other Revenue from Local Sources	20-1XXX	1,503	0	0
	Total Revenues from Local Sources	20-1XXX	63,440	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	18,942	0	0
	State Grants Through Intermediate Sources	20-3700	6,600	0	0
	Total Revenues from State Sources		25,542	0	0

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	21,447	17,238	13,790
	Title II	20-4451-4455	6,263	5,010	4,008
	Title III	20-4491-4494	0	1,097	878
	Title IV	20-4471-4474	10,000	8,000	6,400
	IDEA Part B (Handicapped)	20-4420-4429	102,542	82,034	65,627
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	15,150	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	16,337	21,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,238	16,000	0
	ARP-ESSER	20-4540	11,956	0	0
	Other	20-4XXX	46,129	37,501	0
	Total Revenues from Federal Sources		215,912	203,030	90,703
Special Revenue Fund Revenues	Total Grants and Entitlements		307,293	203,030	90,703
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	708,841	704,250	708,290
	Total Revenues from Local Sources		708,841	704,250	708,290
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	63,159	62,750	63,110
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		772,000	767,000	771,400
Debt Service Fund Revenues	Total Repayment of Debt		772,000	767,000	771,400
All Fund Revenues	Total Revenues/Sources		12,309,340	12,614,119	12,968,392
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,309,340	12,614,119	12,968,392

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	2,398,037	2,546,774	2,631,519
	Special Education-Instruction	11-2XX-100-XXX	737,584	903,010	778,388
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	108,522	102,080	80,585
	School-Sponsored Athletics-Instruction	11-402-100-XXX	9,160	11,530	10,030
	Summer School	11-422-XXX-XXX	22,309	8,502	37,947
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,742,843	2,870,457	2,896,509
	Undistributed Expenditures-Health Services	11-000-213-XXX	146,138	148,136	151,636
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	116,506	115,913	118,315
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	99,378	96,560	78,960
	Undistributed Expenditures-Guidance	11-000-218-XXX	148,663	152,746	156,065
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	218,789	214,290	218,816
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	1,300	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	90,978	85,248	84,848
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,034	10,000	11,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	395,874	366,464	283,445
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	191,864	236,135	128,221
	Undistributed Expenditures-Central Services	11-000-251-XXX	204,117	210,275	207,090
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	934,300	948,849	977,149
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	890,037	692,541	753,726
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,656,941	1,895,075	2,461,901
Total Undistributed Expenditures		7,847,462	8,043,989	8,528,181	
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	0
General Fund Current Expenses	Total General Current Expense		11,123,074	11,615,935	12,066,650
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	25,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	68,516	1,366	1,366
	Interest Deposit to Capital Reserve	10-604	0	50	0
	Total Capital Outlay		68,516	1,416	26,366

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	38,457	26,738	13,273
	General Fund Grand Total		11,230,047	11,644,089	12,106,289
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,503	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	18,942	0	0
	Other	20-XXX-XXX-XXX	6,600	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	25,542	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,447	17,238	13,790
	Title II	20-XXX-XXX-XXX	6,263	5,010	4,008
	Title III	20-XXX-XXX-XXX	0	1,097	878
	Title IV	20-XXX-XXX-XXX	10,000	8,000	6,400
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	102,542	82,034	65,627
	Other	20-XXX-XXX-XXX	46,129	37,501	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	11,956	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	15,150	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	16,337	21,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,238	16,000	0
	Total Federal Projects	20-XXX-XXX-XXX	215,912	203,030	90,703
Special Revenue Fund Expenses	Total Special Revenue Funds		307,293	203,030	90,703
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	772,000	767,000	771,400
	Total Debt Service Funds		772,000	767,000	771,400
All Fund Expenses	Total Expenditures/Appropriations		12,309,340	12,614,119	12,968,392
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,309,340	12,614,119	12,968,392

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	91,188	66,453	0	0
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	203,532	203,532	203,582	203,582
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	71,813	71,813	71,863	71,863
	Legal Reserve	0	0	0	0
	Unemployment Fund	11,603	14,161	14,161	14,161
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	44,019	41,620	41,620	41,620
	Scholarship Fund	0	0	0	0
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	\$17,661	\$17,356	\$18,274	\$17,318	\$18,417
Total Classroom Instruction	\$9,726	\$9,594	\$10,414	\$9,931	\$10,940
Classroom-Salaries and Benefits	\$8,987	\$9,137	\$9,881	\$9,432	\$10,214
Classroom-General Supplies and Textbooks	\$397	\$193	\$181	\$169	\$235
Classroom-Purchased Services	\$342	\$264	\$352	\$330	\$491
Total Support Services	\$2,444	\$2,429	\$2,425	\$2,270	\$2,510
Support Services-Salaries and Benefits	\$2,096	\$2,015	\$2,010	\$1,881	\$2,152
Total Administrative Costs	\$2,206	\$2,249	\$2,284	\$2,184	\$1,847
Administration Salaries and Benefits	\$1,691	\$1,664	\$1,764	\$1,650	\$1,483
Total Operations and Maintenance of Plant	\$2,644	\$2,464	\$2,487	\$2,329	\$2,484
Operations and Maintenance-Salaries and Benefits	\$1,190	\$1,199	\$1,167	\$1,092	\$1,040
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$362	\$358	\$352	\$329	\$293
Total Equipment Costs	\$13	\$0	\$0	\$0	\$55
Legal Costs	\$139	\$139	\$92	\$116	\$88
Employee Benefits as a percentage of salaries*	35.94%	33.18%	36.24%	35.95%	49.80%

*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)
Business Services	Ed Data	0
Insurance Coverages and Benefits	NJSIG	0
Transportation Services, including Fuel	Allamuchy Township School District Shared Fuel Agreement	26,000
	Washington Township Bus Maintenance	0

Estimated Tax Rates

Municipality	Category	Amount
Allamuchy Township	(A) General Fund School Levy	10,056,037
	(D) Total School Levy	10,988,433
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	599,642,300
	(H) Estimated Equalized Valuation (as of 10/01/23)	908,686,619
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6770
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8325
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1067
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2093

Employee Contract List for District

Name	Category	Measure
Jennifer Gallegly	Job Title	Principal
	Job Title II	0
	Base Annual Salary Amount	\$118,560
	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	16
	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	\$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	\$7,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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
Jennifer Gallegly	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	
Julie Profito	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	0
	Base Annual Salary Amount	\$91,059
	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	0
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	5
	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
Julie Profito	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	\$7,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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	
Louis Caruso	Job Title	Business Administrator
	Job Title II	0
	Base Annual Salary Amount	\$105,000
	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
Louis Caruso	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
	Total Allowances Amount	\$10,740
	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	\$15,077
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for unused sick days upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid for unused vacation leave upon retirement/seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
	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
Louis Caruso	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
Melissa Sabol	Job Title	Superintendent
	Job Title II	0
	Base Annual Salary Amount	\$150,858
	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	06/30/28
	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	6
	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	\$6,100
	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	\$32,407	
Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for unused sick leave upon retirement	

Employee Contract List for District

Name	Category	Measure
Melissa Sabol	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid for unused vacation leave upon retirement/seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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	