

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	310.0	311.0	311.0
On Roll Special Ed Full-Time	47.0	49.0	36.0
On Roll Subtotal	357.0	360.0	347.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Regular	114.0	111.5	111.0
Sent to Other Districts Special Ed	25.5	25.0	28.0
Received	4.0		0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,877,636	3,955,188	4,034,292
Total Tuition	10-1300	41,482	0	0
Transportation Fees From Individuals	10-1410	5,024	0	0
Transportation Fees From Other LEAs	10-1420-1440	15,434	1,316	0
Unrestricted Miscellaneous Revenues	10-1XXX	56,096	1,500	500
Interest Earned On Capital Reserve Funds	10-1XXX	1,787	1,500	1,000
Subtotal - Revenues From Local Sources		3,997,459	3,959,504	4,035,792
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	290,690	218,309	218,309
Extraordinary Aid	10-3131	84,857	0	0
Categorical Special Education Aid	10-3132	324,976	370,315	370,315
Equalization Aid	10-3176	3,016,688	3,016,688	2,937,644
Categorical Security Aid	10-3177	44,007	47,622	47,622
Under Adequacy Aid	10-3180	3,706	0	0
PARCC Readiness Aid	10-3181	5,170	0	0
Per Pupil Growth Aid	10-3182	5,170	0	0
Professional Learning Community Aid	10-3183	4,810	0	0
Other State Aids	10-3XXX	3,770	0	0
Subtotal - Revenues From State Sources		3,783,844	3,652,934	3,573,890
Budgeted Fund Balance - Operating Budget	10-303	0	422,767	576,564
Withdrawal From Cap Res-For Local Share	10-307	35,600	42,183	0
Actual Revenues (Over)/Under Expenditures		-383,194	0	0
Total Operating Budget		7,433,709	8,077,388	8,186,246

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,072	3,539	3,008
Total Revenues From Local Sources	20-1XXX	3,072	3,539	3,008
Revenues from Federal Sources:				
Title I	20-4411-4416	113,718	114,065	77,874
Title II	20-4451-4455	19,775	22,086	15,543
Title IV	20-4471-4474	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	99,475	98,113	79,661
Other	20-4XXX	29,910	29,103	24,737
Total Revenues From Federal Sources		272,878	273,367	206,315
Total Grants And Entitlements		275,950	276,906	209,323
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	258,713	247,262	243,863
Total Revenues From Local Sources		258,713	247,262	243,863
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		258,713	247,263	243,863
Total Repayment Of Debt		258,713	247,263	243,863
Total Revenues/Sources		7,968,372	8,601,557	8,639,432
Total Revenues/Sources Net of Transfers		7,968,372	8,601,557	8,639,432

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,772,545	1,885,136	1,706,153
Special Education - Instruction	11-2XX-100-XXX	340,544	328,031	277,036
Basic Skills/Remedial - Instruction	11-230-100-XXX	87,087	126,591	138,402
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	10,746	15,000	15,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,347,596	2,723,288	2,886,518
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	3,235	5,622	6,058
Undist. Expenditures - Health Services	11-000-213-XXX	65,083	68,615	71,171
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	78,877	89,030	98,200
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	209,334	210,000	200,046
Undist. Expenditures - Guidance	11-000-218-XXX	64,707	66,415	68,550
Undist. Expenditures - Child Study Teams	11-000-219-XXX	111,159	114,582	87,098
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35,000	48,500	37,720
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	82,789	45,569	46,015
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,344	3,950	900
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	282,131	337,792	298,199
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	82,866	72,320	68,054
Undist. Expend. - Central Services	11-000-251-XXX	159,714	176,877	178,982
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	420	840	420
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	330,187	377,456	364,249
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	411,379	438,157	518,346
Personal Services - Employee Benefits	11-XXX-XXX-2XX	842,181	826,341	945,989
Undistributed Expenditures-Food Services	11-000-310-930	17,500	5,000	10,000
Total Undistributed Expenditures		5,125,502	5,610,354	5,886,515
Total General Current Expense		7,336,424	7,965,112	8,023,106

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	61,692	75,183	20,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	35,593	35,593	35,593
Interest Deposit To Capital Reserve	10-604	0	1,500	1,000
Total Capital Outlay		97,285	112,276	56,593
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	106,547
General Fund Grand Total		7,433,709	8,077,388	8,186,246
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,072	3,539	3,008
Federal Projects:				
Title I	20-XXX-XXX-XXX	113,718	114,065	77,874
Title II	20-XXX-XXX-XXX	19,775	22,086	15,543
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	99,475	98,113	79,661
Other	20-XXX-XXX-XXX	29,910	29,103	24,737
Total Federal Projects	20-XXX-XXX-XXX	272,878	273,367	206,315
Total Special Revenue Funds		275,950	276,906	209,323
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	258,713	247,263	243,863
Total Debt Service Funds		258,713	247,263	243,863
Total Expenditures/Appropriations		7,968,372	8,601,557	8,639,432
Total Expenditures Net of Transfers		7,968,372	8,601,557	8,639,432

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	463,917	528,079	338,627	250,000
Unrestricted	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	547,726	513,913	470,778	471,778
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	404,007	721,252	487,937	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,706	\$12,436	\$14,243	\$13,344	\$13,623
Total Classroom Instruction	\$7,056	\$7,567	\$8,858	\$8,073	\$8,199
Classroom-Salaries and Benefits	\$6,710	\$7,061	\$7,960	\$7,412	\$7,682
Classroom-General Supplies and Textbooks	\$149	\$321	\$604	\$435	\$290
Classroom-Purchased Services	\$197	\$185	\$294	\$225	\$227
Total Support Services	\$1,822	\$2,054	\$2,331	\$2,089	\$2,128
Support Services-Salaries and Benefits	\$949	\$1,260	\$1,384	\$1,306	\$1,235
Total Administrative Costs	\$1,605	\$1,728	\$1,792	\$1,963	\$1,994
Administration Salaries and Benefits	\$1,336	\$1,337	\$1,473	\$1,440	\$1,520
Total Operations and Maintenance of Plant	\$1,041	\$986	\$1,173	\$1,135	\$1,185
Operations and Maintenance-Salaries and Benefits	\$433	\$395	\$427	\$409	\$437
Board Contribution to Food Services	\$77	\$48	\$14	\$14	\$29
Total Extracurricular Costs	\$96	\$38	\$56	\$53	\$59
Total Equipment Costs	\$92	\$168	\$94	\$209	\$59
Legal Costs	\$47	\$143	\$55	\$166	\$118
Employee Benefits as a percentage of salaries*	27.61%	29.05%	30.96%	27.32%	33.81%

*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 2018-19 revised appropriations and the 2019-20 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Provide Shared Business Services to Lower Alloways Creek and Elsinboro School Districts	0
Special Education Services	Provide Shared CST Services to Upper Pittsgrove School District	0
Special Education Services	Contract with SCSSSD for the purchase of Speech, OT and PT Services	0
Custodial and Maintenance Services	Joint Purchasing of custodial supplies with Educational Services Commission of NJ	0
Purchasing	Member of ACT, ACES, ESC of NJ for phone, Internet and electricity	0

ID=Alloway Township

Category	Amount
(A) General Fund School Levy	4,034,292
(D) Total School Levy	4,278,155
(B) Estimated Net Taxable Valuation (as of 01/01/19)	281,765,975
(H) Estimated Equalized Valuation (as of 10/01/18)	289,811,724
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4318
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5183
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3920
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4762

Name=Kristin Schell

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$122,400
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	07/01/17
End Date of Contract	06/30/20
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	\$8,200
Total Bonuses Amount	\$1,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,415
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout until 8 years in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$122,400/260*20
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Kristin Schell

Category	Measure
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

Name=Shannon DuBois-Brody

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$105,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	2800
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	21
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	\$7,111
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,500
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,515
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	\$100/day up to cap of \$15,000 at time of retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Shannon DuBois-Brody

Category	Measure
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