

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	311.0	287.0	278.0
On Roll Special Ed Full-Time	49.0	43.0	38.0
On Roll Subtotal	360.0	330.0	316.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Regular	111.5	115.5	115.0
Sent to Other Districts Special Ed	25.0	26.0	22.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,955,188	4,034,292	4,114,978
	Total Tuition	10-1300	14,666	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	27,065	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	27,924	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	1,699	1,000	1,000
	Total Revenues from Local Sources		4,026,542	4,035,792	4,116,478
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	218,309	218,309	218,309
	Extraordinary Aid	10-3131	104,306	0	0
	Categorical Special Education Aid	10-3132	370,315	370,315	370,315
	Equalization Aid	10-3176	3,016,688	2,937,644	2,763,271
	Categorical Security Aid	10-3177	47,622	47,622	47,622
	Other State Aids	10-3XXX	86,997	0	0
	Total Revenues from State Sources		3,844,237	3,573,890	3,399,517
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	576,564	546,698
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	44,635	0	0
	Adjustment for Prior Year Encumbrances		0	70	0
	Actual Revenues (Over)/Under Expenditures		-125,701	0	0
General Fund Revenues	Total Operating Budget		7,789,713	8,186,316	8,062,693
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,539	4,705	3,999
	Total Revenues from Local Sources	20-1XXX	3,539	4,705	3,999
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	112,942	104,006	88,405
	Title II	20-4451-4455	6,432	0	0
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	98,113	98,601	83,811
	Other	20-4XXX	29,103	18,993	15,813
	Total Revenues from Federal Sources		256,590	231,600	196,529
Special Revenue Fund Revenues	Total Grants and Entitlements		260,129	236,305	200,528

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	247,262	243,863	234,562
	Total Revenues from Local Sources		247,262	243,863	234,562
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		247,262	243,863	234,563
Debt Service Fund Revenues	Total Repayment of Debt		247,262	243,863	234,563
All Fund Revenues	Total Revenues/Sources		8,297,104	8,666,484	8,497,784
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,297,104	8,666,484	8,497,784

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,765,083	1,744,424	1,534,774	
	Special Education-Instruction	11-2XX-100-XXX	330,743	353,921	381,325	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	75,922	64,489	79,141	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,112	15,000	15,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,716,357	2,839,920	2,862,324	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	5,606	6,058	4,603	
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,253	71,171	73,542	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	72,844	82,669	83,046	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	183,963	212,605	258,025	
	Undistributed Expenditures-Guidance	11-000-218-XXX	66,040	68,550	70,576	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	112,616	95,425	97,116	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	28,026	37,720	38,455	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	42,331	46,015	47,195	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,465	900	6,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	340,985	298,215	274,348	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	76,812	68,054	59,020	
	Undistributed Expenditures-Central Services	11-000-251-XXX	183,485	178,982	164,785	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	420	420	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	375,662	364,302	393,379	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	452,875	518,347	574,824	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	792,083	945,989	818,500	
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	10,000	10,000	
		Total Undistributed Expenditures		5,523,403	5,845,342	5,836,158
	General Fund Current Expenses	Total General Current Expense		7,705,263	8,023,176	7,846,398
Capital Outlay	Equipment	12-XXX-XXX-730	48,857	20,000	35,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	35,593	35,593	35,593	
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000	
		Total Capital Outlay		84,450	56,593	71,593

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	106,547	144,702
	General Fund Grand Total		7,789,713	8,186,316	8,062,693
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,539	4,705	3,999
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	112,942	104,006	88,405
	Title II	20-XXX-XXX-XXX	6,432	0	0
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	98,113	98,601	83,811
	Other	20-XXX-XXX-XXX	29,103	18,993	15,813
	Total Federal Projects	20-XXX-XXX-XXX	256,590	231,600	196,529
Special Revenue Fund Expenses	Total Special Revenue Funds		260,129	236,305	200,528
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	247,262	243,863	234,563
	Total Debt Service Funds		247,262	243,863	234,563
All Fund Expenses	Total Expenditures/Appropriations		8,297,104	8,666,484	8,497,784
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,297,104	8,666,484	8,497,784

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	513,913	470,978	471,978	472,978
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	721,252	926,269	438,332	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	528,079	446,993	358,366	250,000
	Repayment of Debt	1	1	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,436	\$12,711	\$13,623	\$14,442	\$14,504
Total Classroom Instruction	\$7,567	\$7,619	\$8,199	\$8,730	\$8,393
Classroom-Salaries and Benefits	\$7,061	\$7,072	\$7,682	\$8,187	\$7,897
Classroom-General Supplies and Textbooks	\$321	\$351	\$290	\$304	\$218
Classroom-Purchased Services	\$185	\$197	\$227	\$239	\$278
Total Support Services	\$2,054	\$1,880	\$2,128	\$2,266	\$2,591
Support Services-Salaries and Benefits	\$1,260	\$1,173	\$1,235	\$1,383	\$1,550
Total Administrative Costs	\$1,728	\$2,006	\$1,994	\$2,083	\$1,994
Administration Salaries and Benefits	\$1,337	\$1,481	\$1,520	\$1,586	\$1,530
Total Operations and Maintenance of Plant	\$986	\$1,141	\$1,185	\$1,241	\$1,398
Operations and Maintenance-Salaries and Benefits	\$395	\$409	\$437	\$456	\$448
Board Contribution to Food Services	\$48	\$14	\$29	\$31	\$33
Total Extracurricular Costs	\$38	\$36	\$59	\$62	\$64
Total Equipment Costs	\$168	\$137	\$59	\$62	\$115
Legal Costs	\$143	\$194	\$118	\$124	\$115
Employee Benefits as a percentage of salaries*	29.05%	27.70%	33.81%	33.05%	30.16%

*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 2019-20 revised appropriations and the 2020-21 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	Provide Shared Business Services to the Lower Alloways Creek and Elsinboro School Districts	0
Insurance Coverages and Benefits	NJSIG (New Jersey Schools Insurance Group) for general and workman's comp insurance (ERIC SOUTH)	0
Purchasing	Member of ESCNJ - Goods and Services	0
	ACES (Alliance for Cooperative Energy Services) for discounted pricing on electrical services	0
	ACT (Alliance for Competitive Communication) for discounted pricing on telephone services	0
Social Worker/Psychologist	Social Worker Services provided by SCSSSD	0
Special Education Services	Provide Shared CST Services to Upper Pittsgrove School District	0
	Upper Pittsgrove for Shared Speech Therapist	0
	SCSSSD for the purchase of OT and PT services	0
Technology Services	NJDRLAP coordinated by ECSNJ for internet services	0
Transportation Services, including Fuel	Woodstown-Pilesgrove School District; LAC School District	0
	Transportation Cooperative for academy, special education, choice, etc. bus routes	0

Estimated Tax Rates

Municipality	Category	Amount
Alloway Township	(A) General Fund School Levy	4,114,978
	(D) Total School Levy	4,349,540
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	281,765,975
	(H) Estimated Equalized Valuation (as of 10/01/19)	293,550,740
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.4604
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.5437
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4018
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4817

Employee Contract List for District

Name	Category	Measure
Lauren Granate	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$76,500
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	1350
	Job Title Other District	Assistant Bus. Admin.
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	\$7,014
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,720
	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	\$50/day max \$7,000 upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 days - prorated 1.25 accrued per month
	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
Lauren Granate	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
Shannon DuBois-Brody	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,100
	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	07/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
Shannon DuBois-Brody	Total Allowances Amount	\$8,044
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,425
	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 \$15,000 at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 days
	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	
Steven Crispin	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$52,000
	Full-Time Equivalent (FTE)	0.8
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Steven Crispin	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/20
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	104
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
	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
Steven Crispin	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Interim Superintendent - Salary only
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported