

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	319.0	310.0	307.0
On Roll Special Ed Full-Time	54.0	47.0	45.0
On Roll Subtotal	373.0	357.0	352.0
In Private School Placements	3.0	2.0	1.0
Sent to Other Districts Regular	127.0	114.0	117.0
Sent to Other Districts Special Ed	21.0	25.5	26.5
Received	3.0	4.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,801,604	3,877,636	3,955,188
Total Tuition	10-1300	35,229	0	0
Transportation Fees From Other LEAs	10-1420-1440	3,208	0	1,316
Unrestricted Miscellaneous Revenues	10-1XXX	6,638	1,500	1,500
Interest Earned On Capital Reserve Funds	10-1XXX	1,827	500	1,500
Subtotal - Revenues From Local Sources		3,848,506	3,879,636	3,959,504
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	290,690	290,690	301,246
Extraordinary Aid	10-3131	105,123	0	0
Categorical Special Education Aid	10-3132	324,976	324,976	370,315
Equalization Aid	10-3176	3,016,688	3,016,688	3,016,688
Categorical Security Aid	10-3177	44,007	44,007	47,622
Adjustment Aid	10-3178	29,304	0	0
Under Adequacy Aid	10-3180	3,706	3,706	0
Parcc Readiness Aid	10-3181	5,170	5,170	0
Per Pupil Growth Aid	10-3182	5,170	5,170	0
Professional Learning Community Aid	10-3183	4,810	4,810	0
Other State Aids	10-3XXX	1,392	0	0
Subtotal - Revenues From State Sources		3,831,036	3,695,217	3,735,871
Budgeted Fund Balance - Operating Budget	10-303	177,735	278,094	339,830
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	35,600	0
Actual Revenues (Over)/Under Expenditures		-324,138	0	0
Total Operating Budget		7,533,139	7,888,547	8,035,205
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,555	3,072	3,539

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	2,555	3,072	3,539
Revenues from Federal Sources:				
Title I	20-4411-4416	126,670	113,718	96,660
Title II	20-4451-4455	16,417	19,775	16,809
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	100,423	99,475	84,554
Other	20-4XXX	23,682	29,910	25,424
Total Revenues From Federal Sources		267,192	272,878	231,947
Total Grants And Entitlements		269,747	275,950	235,486
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	255,488	258,713	247,262
Total Revenues From Local Sources		255,488	258,713	247,262
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		255,488	258,713	247,263
Actual Revenues (Over)/Under Expenditures		9,674	0	0
Total Repayment Of Debt		265,162	258,713	247,263
Total Revenues/Sources		8,068,048	8,423,210	8,517,954
Total Revenues/Sources Net of Transfers		8,068,048	8,423,210	8,517,954

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,737,060	1,867,048	1,971,387
Special Education - Instruction	11-2XX-100-XXX	299,748	340,859	327,821
Basic Skills/Remedial - Instruction	11-230-100-XXX	62,518	147,946	156,390
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	28,295	31,000	15,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,635,027	2,396,862	2,513,432
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	3,058	4,192	4,541
Undist. Expenditures - Health Services	11-000-213-XXX	62,922	69,658	68,615
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	77,437	88,300	89,030
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	249,649	264,054	264,084
Undist. Expenditures - Guidance	11-000-218-XXX	62,280	64,739	66,415
Undist. Expenditures - Child Study Teams	11-000-219-XXX	105,345	115,291	114,582
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	495	37,500	48,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	43,786	46,477	45,569
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	481	3,394	3,950
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	192,655	271,882	265,092
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	135,563	83,400	80,320
Undist. Expend. - Central Services	11-000-251-XXX	164,144	163,278	162,077
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	578	430	840
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	354,770	393,545	377,356
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	441,434	445,872	438,156
Personal Services - Employee Benefits	11-XXX-XXX-2XX	775,042	945,127	946,955
Undistributed Expenditures-Food Services	11-000-310-930	29,000	15,000	5,000
Total Undistributed Expenditures		5,333,666	5,409,001	5,494,514
Total General Current Expense		7,461,287	7,795,854	7,965,112
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	34,432	56,600	33,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	35,593	35,593	35,593
Interest Deposit To Capital Reserve	10-604	1,827	500	1,500
Total Capital Outlay		71,852	92,693	70,093
General Fund Grand Total		7,533,139	7,888,547	8,035,205
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,555	3,072	3,539
Federal Projects:				
Title I	20-XXX-XXX-XXX	126,670	113,718	96,660
Title II	20-XXX-XXX-XXX	16,417	19,775	16,809
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	100,423	99,475	84,554
Other	20-XXX-XXX-XXX	23,682	29,910	25,424
Total Federal Projects	20-XXX-XXX-XXX	267,192	272,878	231,947
Total Special Revenue Funds		269,747	275,950	235,486
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	265,162	258,713	247,263
Total Debt Service Funds		265,162	258,713	247,263
Total Expenditures/Appropriations		8,068,048	8,423,210	8,517,954
Total Expenditures Net of Transfers		8,068,048	8,423,210	8,517,954

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	505,833	463,917	356,515	250,000
Unrestricted	Repayment of Debt	9,675	1	1	0
Restricted for General Operating Budget	Capital Reserve	545,899	547,726	512,626	514,126
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	5,000	0	0	0
Restricted for General Operating Budget	Legal Reserve	170,692	404,007	233,315	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,674	\$11,706	\$13,387	\$13,874	\$14,243
Total Classroom Instruction	\$7,285	\$7,056	\$8,173	\$8,471	\$8,858
Classroom-Salaries and Benefits	\$6,871	\$6,710	\$7,555	\$7,831	\$7,960
Classroom-General Supplies and Textbooks	\$240	\$149	\$430	\$429	\$604
Classroom-Purchased Services	\$175	\$197	\$188	\$211	\$294
Total Support Services	\$1,531	\$1,822	\$2,189	\$2,233	\$2,331
Support Services-Salaries and Benefits	\$985	\$949	\$1,145	\$1,213	\$1,384
Total Administrative Costs	\$1,575	\$1,605	\$1,677	\$1,793	\$1,792
Administration Salaries and Benefits	\$1,345	\$1,336	\$1,381	\$1,417	\$1,473
Total Operations and Maintenance of Plant	\$1,148	\$1,041	\$1,181	\$1,203	\$1,173
Operations and Maintenance-Salaries and Benefits	\$490	\$433	\$426	\$422	\$427
Board Contribution to Food Services	\$31	\$77	\$41	\$42	\$14
Total Extracurricular Costs	\$100	\$96	\$110	\$114	\$56
Total Equipment Costs	\$73	\$92	\$57	\$159	\$94
Legal Costs	\$26	\$47	\$41	\$84	\$55
Employee Benefits as a percentage of salaries*	27.62%	27.61%	31.40%	31.41%	30.96%

*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 2017-18 revised appropriations and the 2018-19 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 the 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	3,955,188
(D) Total School Levy	4,202,450
(B) Estimated Net Taxable Valuation (as of 02/01/18)	280,173,570
(H) Estimated Equalized Valuation (as of 10/01/17)	291,366,685
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4117
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4999
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3575
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4423

Name=Barbra Ledyard

Category	Measure
Job Title	Assistant Principal
Job Title II	None Reported
Base Annual Salary Amount	\$80,000
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	07/01/17
End Date of Contract	06/30/18
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	2
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	\$7,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,000
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	No payout until 8 years in District
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Barbra Ledyard

Category	Measure
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=Kristin Schell

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$120,000
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	07/01/17
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	\$7,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$15,712
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,231
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	120,000/260x20
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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

Name=Kristin Schell

Category	Measure
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=Rebecca Joyce

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$116,328
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	1350
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	\$4,680
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,500
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$12,355
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	upon retirement \$100/day w/ cap \$15,000
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Rebecca Joyce

Category	Measure
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

Category	Measure
Job Title	Assistant Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$84,000
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	07/01/17
End Date of Contract	06/30/18
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	\$9,216
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,500
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$21,478
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
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Shannon DuBois

Category	Measure
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