

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	120.0	150.0	159.0
On Roll Special Ed Full-Time	28.0	28.0	31.0
On Roll Subtotal	148.0	178.0	190.0
In Private School Placements		1.0	1.0
Sent to Other Districts Regular	24.0	17.0	10.0
Sent to Other Districts Special Ed	6.0	7.0	14.0
Received	24.0	32.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,292,016	3,292,016	3,357,856
	Total Tuition	10-1300	221,670	54,967	25,500
	Transportation Fees from Individuals	10-1410	39,521	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	29,663	2,500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	200	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	50	50	50
	Total Revenues from Local Sources		3,583,120	3,349,733	3,386,106
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	135,665	135,665	135,665
	Extraordinary Aid	10-3131	22,298	0	0
	Categorical Special Education Aid	10-3132	140,233	140,233	140,233
	Equalization Aid	10-3176	230,653	83,164	28,669
	Categorical Security Aid	10-3177	23,353	23,353	23,353
	Other State Aids	10-3XXX	155,252	90,000	0
	Total Revenues from State Sources		707,454	472,415	327,920
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	298,405	0	0
	Total Revenues from Federal Sources		298,405	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	765,402	982,048
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	44,790
	Adjustment for Prior Year Encumbrances		0	575	0
	Actual Revenues (Over)/Under Expenditures		-615,510	0	0
General Fund Revenues	Total Operating Budget		3,973,469	4,588,125	4,740,864
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	668	15,000	15,000
	Total Revenues from Local Sources	20-1XXX	668	15,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	95,579	378,252	600,600
	Total Revenues from State Sources		95,579	378,252	600,600

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	37,764	32,099	27,285
	Title II	20-4451-4455	4,909	4,665	3,965
	Title IV	20-4471-4474	8,368	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-4420-4429	60,123	43,064	36,604
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	3,842	46,158	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	555	3,445	36,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	35,010	9,990
	Arp-ESSER	20-4540	2,162	43,177	282,501
	CARES Act Education Stabilization Fund	20-4530	3,249	0	0
	CRRSA Act-ESSER II	20-4534	75,995	69,878	0
	CRRSA Act-Learning Acceleration Grant	20-4535	7,639	17,361	0
	Other	20-4XXX	100	0	0
	CRRSA Act-Mental Health Grant	20-4536	28,856	16,144	0
	Total Revenues from Federal Sources		233,562	319,501	443,570
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,018	42,900
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-668	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		124	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		329,265	739,771	1,102,070
All Fund Revenues	Total Revenues/Sources		4,302,734	5,327,896	5,842,934
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,018	42,900
	Total Revenues/Sources Net of Transfers		4,302,734	5,300,878	5,800,034

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	980,495	1,120,200	1,297,414
	Special Education-Instruction	11-2XX-100-XXX	382,732	441,000	310,844
	Basic Skills/Remedial-Instruction	11-230-100-XXX	57,659	61,938	41,015
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,050	4,000	4,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	847,087	877,646	855,788
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	27,229	27,873	24,661
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,080	54,410	59,286
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	29,658	81,475	86,662
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	68,384	91,048	124,695
	Undistributed Expenditures-Guidance	11-000-218-XXX	12,224	1,317	30,417
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	22,070	15,408	15,574
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	22,463	31,430	38,331
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,660	5,200	6,980
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	128,530	144,535	131,488
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	53,060	60,060	58,650
	Undistributed Expenditures-Central Services	11-000-251-XXX	79,591	88,988	102,998
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	365,065	453,880	456,083
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	384,031	461,687	465,328
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	450,143	528,300	615,092
	Total Undistributed Expenditures		2,550,275	2,923,257	3,072,033
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
General Fund Current Expenses	Total General Current Expense		3,972,211	4,550,645	4,725,556
Capital Outlay	Equipment	12-XXX-XXX-730	0	36,096	14,000
	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		1,258	37,404	15,308

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	76	0
	General Fund Grand Total		3,973,469	4,588,125	4,740,864
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	15,000	15,000
	Scholarship Fund	20-476-XXX-XXX	124	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	95,579	197,179	279,317
	Support Services	20-218-200-XXX	0	158,091	178,417
	Facility Acquisition and Construction Services	20-218-400-XXX	0	50,000	185,766
	Total Preschool Education Aid	20-218-XXX-XXX	95,579	405,270	643,500
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	95,579	405,270	643,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	37,764	32,099	27,285
	Title II	20-XXX-XXX-XXX	4,909	4,665	3,965
	Title IV	20-XXX-XXX-XXX	8,368	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	60,123	43,064	36,604
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	3,249	0	0
	Other	20-XXX-XXX-XXX	100	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	75,995	69,878	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	7,639	17,361	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	28,856	16,144	0
	Arp ESSER Grant Program	20-487-xxx-xxx	2,162	43,177	282,501
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	3,842	46,158	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	555	3,445	36,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	35,010	9,990
	Total Federal Projects	20-XXX-XXX-XXX	233,562	319,501	443,570
Special Revenue Fund Expenses	Total Special Revenue Funds		329,265	739,771	1,102,070
All Fund Expenses	Total Expenditures/Appropriations		4,302,734	5,327,896	5,842,934

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	27,018	42,900
	Total Expenditures Net of Transfers		4,302,734	5,300,878	5,800,034

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	251,450	273,748	272,298	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	115,488	230,538	230,588	230,638
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	18,597	49,530	49,780	50,030
	Legal Reserve	1,321,026	1,723,702	959,750	0
	Unemployment Fund	177,356	181,511	181,511	181,511
	Tuition Reserve	0	44,790	44,790	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 Special Revenue Fund	Student Activity Fund	12,636	13,304	13,304	13,304
	Scholarship Fund	1,253	1,129	1,129	1,129
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,956	\$18,320	\$18,303	\$19,884	\$20,100
Total Classroom Instruction	\$10,812	\$11,943	\$11,307	\$12,402	\$12,129
Classroom-Salaries and Benefits	\$9,974	\$11,148	\$10,271	\$10,938	\$10,554
Classroom-General Supplies and Textbooks	\$165	\$137	\$308	\$713	\$816
Classroom-Purchased Services	\$674	\$658	\$729	\$750	\$758
Total Support Services	\$1,963	\$1,765	\$2,391	\$2,629	\$3,258
Support Services-Salaries and Benefits	\$1,171	\$1,021	\$1,344	\$1,405	\$1,799
Total Administrative Costs	\$1,616	\$1,884	\$1,640	\$1,846	\$1,846
Administration Salaries and Benefits	\$903	\$1,023	\$866	\$925	\$1,450
Total Operations and Maintenance of Plant	\$2,436	\$2,531	\$2,691	\$2,747	\$2,613
Operations and Maintenance-Salaries and Benefits	\$715	\$897	\$893	\$925	\$1,020
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$8	\$28	\$29	\$27
Total Equipment Costs	\$94	\$0	\$269	\$484	\$1,051
Legal Costs	\$32	\$25	\$24	\$25	\$23
Employee Benefits as a percentage of salaries*	20.50%	23.89%	30.17%	27.03%	26.39%

\*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 2022-23 revised appropriations and the 2023-24 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.



Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	Student Parents	6,200	Tuition Received from Individuals who live Outside the School District
150	Tuition From Other Local Education Authorities	19,300	Tuition from other LEA's sending students to the school district
190	Total Tuition	25,500	Tuition Received from other LEAs and individuals for Out of District Placement
300	Fulton Bank	2,500	Interest IncomeEarned
460	Equalization Aid	1	Decrease in Equalization Aid '23'24 (Year 6 of 7 S2)
775	Title I	27,285	Title I Budgeted at 85% of '22/23 Amount
780	Title II	3,965	Title II Budgeted at 85% of 22/23 Amount
790	Title IV	7,225	Title IV Budgeted at 85% of '22/23 Amount
805	I.D.E.A. Part B (Handicapped)	36,604	IDEA Budget Budgeted at 85% of 22/23 Amount

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Food Services are provided to Elsinboro Township School District	0
Insurance Coverages and Benefits	Health and Dental Benefits purchased through SNJREBF	0
	General Insurance purchased through School Alliance Insurance Fund (SAIF) - ERIC South	0
	Workers Comp and Student Accident Insurance purchased through NJSIG - ERIC South	0
Others	Document Shredding Services are shared with surrounding districts	0
Purchasing	Member of Education Services Commission of NJ	0
	Ice Crem, Milk, Juice, and Bread are purchased through PennsGrove-Carneys Point Joint Purchasing Consortium	0
	Member of US Communities Government Purchasing Alliance	0
	Member of the Hunterdon County Educational Services Commission Co-Op	0
Recycling	Shared Recycling and Trash with Lower Alloways Creek Township	0
Special Education Services	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 Quinton Township School District (inc. Alloway School, Mannington School, and Elsinboro School)	0
Technology Services	Broadband purchased through ESCNJ for Comcast/Xtel Fiber Ethernet	0
	Shared Technology Support Services with Salem 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	3,357,856
	(D) Total School Levy	0
	(B) Estimated Net Taxable Valuation (as of 03/06/23)	227,740,508
	(H) Estimated Equalized Valuation (as of 03/06/23)	320,087,714
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4744
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0000
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0490
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0000

Employee Contract List for District

Name	Category	Measure
Colleen Cancila	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$115,000
	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	07/01/22
	End Date of Contract	06/30/25
	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	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$12,075
	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	Unused Days Convert to Sick Days at the End of Each School Year
	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
Colleen Cancila	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
Shared Business Services	Job Title	Business Administrator
	Job Title II	Board Clerk
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	0060
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	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

Employee Contract List for District

Name	Category	Measure
Shared Business Services	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	No Payout of Sick Days - Shared Service Agreement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout of Vacation Days - Shared Service Agreement
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of Personal Days - Shared Service Agreement
	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	Shared Service Agreement for BA Services \$137,360
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported