

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	279.0	262.0	279.0
On Roll Special Ed Full-Time	35.0	40.0	40.0
On Roll Subtotal	314.0	302.0	319.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	94.0	78.5	79.0
Sent to Other Districts Special Ed	21.5	21.5	22.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,366,848	4,513,285	5,328,438
	Total Tax Levy	10-121x	4,366,848	4,513,285	5,328,438
	Unrestricted Miscellaneous Revenues	10-1XXX	25,269	48,999	48,900
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	950	950
	Total Revenues from Local Sources		4,392,117	4,563,284	5,378,338
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	218,309	218,309	509,755
	Extraordinary Aid	10-3131	68,383	0	68,000
	Categorical Special Education Aid	10-3132	370,315	370,315	872,722
	Equalization Aid	10-3176	1,869,564	1,132,780	218,966
	Categorical Security Aid	10-3177	47,622	47,622	114,512
	Other State Aids	10-3XXX	183,682	331,553	42,441
	Total Revenues from State Sources		2,757,875	2,100,579	1,826,396
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,378,642	298,296
	Withdrawal from Maintenance Reserve	10-310	0	90,000	150,000
	Transfers from Other Funds	10-5200	0	100,844	0
	Adjustment for Prior Year Encumbrances		0	180,196	0
	Actual Revenues (Over)/Under Expenditures		899,247	0	0
General Fund Revenues	Total Operating Budget		8,049,239	8,413,545	7,653,030
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	29,306	15,000	15,000
	Total Revenues from Local Sources	20-1XXX	29,306	15,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	138,767	177,268
	Preschool Education Aid	20-3218	562,099	635,502	786,246
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	13,542	0	0
	Total Revenues from State Sources		575,641	774,269	963,514

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	92,375	82,332	65,865
	Title II	20-4451-4455	10,536	9,436	7,548
	Title IV	20-4471-4474	0	8,500	6,800
	IDEA Part B (Handicapped)	20-4420-4429	87,706	77,761	62,208
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	4,822	12,709	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	19,146	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	10,129	31,623	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	13,876	6,113	0
	ARP-ESSER	20-4540	359,126	29,834	0
	CRRSA Act-Learning Acceleration Grant	20-4535	240	0	0
	CRRSA Act-Mental Health Grant	20-4536	4,445	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	103,033	0	0
	Total Revenues from Federal Sources		705,434	258,308	142,421
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	45,393	109,697
Special Revenue Fund Revenues	Total Grants and Entitlements		1,301,783	1,092,970	1,230,632
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	205,238	200,118	0
	Total Revenues from Local Sources		205,238	200,118	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		205,238	200,119	0
Debt Service Fund Revenues	Total Repayment of Debt		205,238	200,119	0
All Fund Revenues	Total Revenues/Sources		9,556,260	9,706,634	8,883,662
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	45,393	109,697
	Total Revenues/Sources Net of Transfers		9,556,260	9,661,241	8,773,965

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,623,262	1,772,544	1,477,577
	Special Education-Instruction	11-2XX-100-XXX	491,915	518,591	467,050
	Basic Skills/Remedial-Instruction	11-230-100-XXX	23,816	39,773	31,570
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,413	10,842	11,642
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,165,323	2,397,609	2,692,209
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,071	6,271	6,472
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,091	96,923	65,848
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	100,183	61,920	40,000
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	247,478	234,430	239,626
	Undistributed Expenditures-Guidance	11-000-218-XXX	61,696	64,791	40,469
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	123,944	127,558	128,003
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	13,825	14,280	14,737
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	47,257	36,350	2,450
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	332	4,800	1,900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	210,806	183,940	189,283
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	144,302	143,202	70,708
	Undistributed Expenditures-Central Services	11-000-251-XXX	129,567	165,748	137,056
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	549,432	570,921	478,783
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	752,368	761,073	697,199
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	914,604	978,564	701,195
	Total Undistributed Expenditures		5,544,279	5,848,380	5,505,938
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		7,692,685	8,190,180	7,493,827
Capital Outlay	Equipment	12-XXX-XXX-730	2,093	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	58,202	35,593	35,593
	Interest Deposit to Capital Reserve	10-604	0	950	950
	Total Capital Outlay		60,295	36,543	36,543

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	296,259	186,822	122,660
	General Fund Grand Total		8,049,239	8,413,545	7,653,030
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	377,610	418,745	513,989
	Support Services	20-218-200-XXX	59,519	277,737	543,222
	Facility Acquisition and Construction Services	20-218-400-XXX	124,970	123,180	16,000
	Total Preschool Education Aid	20-218-XXX-XXX	562,099	819,662	1,073,211
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	13,542	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	575,641	819,662	1,073,211
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	92,375	82,332	65,865
	Title II	20-XXX-XXX-XXX	10,536	9,436	7,548
	Title IV	20-XXX-XXX-XXX	0	8,500	6,800
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	87,706	77,761	62,208
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	240	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	4,445	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	103,033	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	359,126	29,834	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	4,822	12,709	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	19,146	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	10,129	31,623	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	13,876	6,113	0
	Total Federal Projects	20-XXX-XXX-XXX	705,434	258,308	142,421
Special Revenue Fund Expenses	Total Special Revenue Funds		1,301,783	1,092,970	1,230,632
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	205,238	200,119	0
	Total Debt Service Funds		205,238	200,119	0
All Fund Expenses	Total Expenditures/Appropriations		9,556,260	9,706,634	8,883,662
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	45,393	109,697
	Total Expenditures Net of Transfers		9,556,260	9,661,241	8,773,965

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,240,445	1,064,564	502,065	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	668,458	669,518	670,468	671,418
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	310,024	310,074	220,124	70,174
	Legal Reserve	1,722,670	862,374	46,231	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	27,998	36,596	36,596	36,596
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,227	\$17,612	\$17,865	\$19,528	\$16,402
Total Classroom Instruction	\$9,308	\$10,703	\$10,944	\$11,981	\$9,802
Classroom-Salaries and Benefits	\$8,679	\$9,750	\$9,868	\$10,778	\$8,990
Classroom-General Supplies and Textbooks	\$179	\$401	\$353	\$403	\$244
Classroom-Purchased Services	\$451	\$552	\$724	\$800	\$568
Total Support Services	\$2,383	\$2,849	\$3,000	\$3,275	\$3,347
Support Services-Salaries and Benefits	\$1,126	\$1,585	\$1,775	\$1,978	\$2,184
Total Administrative Costs	\$2,000	\$1,963	\$1,916	\$2,031	\$1,498
Administration Salaries and Benefits	\$1,551	\$1,441	\$1,273	\$1,350	\$905
Total Operations and Maintenance of Plant	\$1,458	\$2,018	\$1,910	\$2,141	\$1,695
Operations and Maintenance-Salaries and Benefits	\$511	\$717	\$633	\$717	\$609
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$45	\$41	\$47	\$50	\$49
Total Equipment Costs	\$0	\$429	\$400	\$423	\$52
Legal Costs	\$46	\$41	\$45	\$48	\$39
Employee Benefits as a percentage of salaries*	23.90%	29.13%	32.98%	33.23%	29.98%

*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 2024-25 revised appropriations and the 2025-26 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	SHARED BUSINESS ADMINISTRATOR WITH GREENWICH STOW CREEK REGIONAL SCHOOL DISTRICT	0
Insurance Coverages and Benefits	PART OF GCSSD JIF FOR PURCHASE OF PROPERTY PLANT EQUIPMENT AND WORKER COMP INSURANCE	0
Others	LOWER ALLOWAYS CREEK SCHOOL DISTRICT SHARED MUSIC TEACHER	0
Special Education Services	SCSSSD RELATED SERVICES	0
	LOWER ALLOWAYS CREEK SCHOOL DISTRICT SPEECH THERAPIST	0
Technology Services	SCSSSD SHARED TECHNOLOGY SERVICES	0

Estimated Tax Rates

Municipality	Category	Amount
Alloway Township	(A) General Fund School Levy	5,328,438
	(D) Total School Levy	5,328,438
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	288,079,088
	(H) Estimated Equalized Valuation (as of 10/01/24)	406,736,760
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.8496
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.8496
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.3100
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.3100

Employee Contract List for District

Name	Category	Measure
AMY MORLEY	Job Title	Superintendent
	Job Title II	-
	Base Annual Salary Amount	\$132,613
	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	11/01/23
	End Date of Contract	06/30/27
	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	\$4,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,302
	Contractual Post-Employment Benefit Description of Payout of Sick days	none
	Contractual Post-Employment Benefit Description of Payout of Vacation days	retirement or separation
	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

Employee Contract List for District

Name	Category	Measure
AMY MORLEY	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
KIMBERLY FLEETWOOD	Job Title	Business Administrator
	Job Title II	-
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	11
	Shared District	1466
	Job Title Other District	BUSINESS ADMINISTRATOR
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	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

Employee Contract List for District

Name	Category	Measure
KIMBERLY FLEETWOOD	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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