

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	385.0	379.0	378.0
On Roll Special Ed Full-Time	82.0	59.0	59.0
On Roll Subtotal	467.0	438.0	437.0
In Private School Placements	3.0	5.0	5.0
Sent to Other Districts Regular	114.0	116.0	117.0
Sent to Other Districts Special Ed	25.0	26.0	25.0
Received	14.0	10.0	10.0

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	9,908,150	10,203,923	10,408,001
	Total Tax Levy	10-121x	9,908,150	10,203,923	10,408,001
	Total Tuition	10-1300	224,016	306,052	275,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	322,769	345,140	325,000
	Rents and Royalties	10-1910	4,415	25,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	94,619	0	6,000
	Other Restricted Miscellaneous Revenues	10-1XXX	142	0	0
	Total Revenues from Local Sources		10,554,111	10,880,115	11,014,001
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	432,405	504,412	467,961
	Extraordinary Aid	10-3131	77,858	40,000	100,000
	Categorical Special Education Aid	10-3132	578,993	619,652	656,602
	Categorical Security Aid	10-3177	51,637	62,110	78,685
	Other State Aids	10-3XXX	20,930	0	0
	Total Revenues from State Sources		1,161,823	1,226,174	1,303,248
General Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures		99,576	0	0
General Fund Revenues	Total Operating Budget		11,815,510	12,106,289	12,317,249
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	50,235	0	0
	Other Revenue from Local Sources	20-1XXX	2,100	0	0
	Total Revenues from Local Sources	20-1XXX	52,335	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	9,161	0	0
	Total Revenues from State Sources		9,161	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	21,447	13,790	24,324
	Title II	20-4451-4455	9,845	4,008	10,097
	Title III	20-4491-4494	1,655	878	0
	Title IV	20-4471-4474	10,000	6,400	10,000
	IDEA Part B (Handicapped)	20-4420-4429	109,058	65,627	110,716
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	21,878	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	24,401	0	0
	Other	20-4XXX	38,000	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		236,284	90,703	155,137
Special Revenue Fund Revenues	Total Grants and Entitlements		300,548	90,703	155,137
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	704,250	708,290	711,412
	Total Revenues from Local Sources		704,250	708,290	711,412
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	62,750	63,110	63,388
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		767,000	771,400	774,800
Debt Service Fund Revenues	Total Repayment of Debt		767,000	771,400	774,800
All Fund Revenues	Total Revenues/Sources		12,883,058	12,968,392	13,247,186
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,883,058	12,968,392	13,247,186

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	2,562,923	2,532,630	2,591,787
	Special Education-Instruction	11-2XX-100-XXX	903,170	674,388	742,550
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	151,336	80,585	83,937
	School-Sponsored Athletics-Instruction	11-402-100-XXX	320	10,030	10,456
	Summer School	11-422-XXX-XXX	1,000	37,947	39,560
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,945,281	2,904,509	2,888,380
	Undistributed Expenditures-Health Services	11-000-213-XXX	151,705	151,636	153,610
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	116,299	118,315	119,869
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	51,851	251,960	103,310
	Undistributed Expenditures-Guidance	11-000-218-XXX	156,997	156,065	133,672
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	232,283	368,816	328,086
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	111,879	84,848	85,868
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,057	11,500	11,598
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	411,250	331,834	337,189
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	158,861	150,721	130,907
	Undistributed Expenditures-Central Services	11-000-251-XXX	225,240	282,090	241,904
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	879,604	977,149	1,041,241
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	968,507	869,026	890,868
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,776,581	2,097,601	2,341,983
	Total Undistributed Expenditures		8,195,395	8,756,070	8,808,485
General Fund Current Expenses	Total General Current Expense		11,814,144	12,091,650	12,276,775
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	1,366	1,366	26,366
	Total Capital Outlay		1,366	1,366	26,366
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	13,273	14,108
	General Fund Grand Total		11,815,510	12,106,289	12,317,249
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,100	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	9,161	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	9,161	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,447	13,790	24,324
	Title II	20-XXX-XXX-XXX	9,845	4,008	10,097
	Title III	20-XXX-XXX-XXX	1,655	878	0
	Title IV	20-XXX-XXX-XXX	10,000	6,400	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	109,058	65,627	110,716
	Other	20-XXX-XXX-XXX	38,000	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	21,878	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	24,401	0	0
	Total Federal Projects	20-XXX-XXX-XXX	236,284	90,703	155,137
Special Revenue Fund Expenses	Total Special Revenue Funds		300,548	90,703	155,137
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	767,000	771,400	774,800
	Total Debt Service Funds		767,000	771,400	774,800
All Fund Expenses	Total Expenditures/Appropriations		12,883,058	12,968,392	13,247,186
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,883,058	12,968,392	13,247,186

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	66,453	30,530	30,530	30,530
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	203,532	203,532	203,532	203,532
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	71,813	71,813	71,813	71,813
	Legal Reserve	0	0	0	0
	Unemployment Fund	14,161	14,303	14,303	14,303
	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	41,620	38,852	38,852	38,852
	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	\$17,356	\$17,538	\$18,417	\$19,035	\$19,490
Total Classroom Instruction	\$9,594	\$10,126	\$10,940	\$10,273	\$11,002
Classroom-Salaries and Benefits	\$9,137	\$9,451	\$10,214	\$9,566	\$10,289
Classroom-General Supplies and Textbooks	\$193	\$255	\$235	\$189	\$182
Classroom-Purchased Services	\$264	\$419	\$491	\$518	\$530
Total Support Services	\$2,429	\$2,295	\$2,510	\$3,443	\$2,943
Support Services-Salaries and Benefits	\$2,015	\$1,759	\$2,152	\$2,780	\$2,511
Total Administrative Costs	\$2,249	\$2,170	\$1,847	\$2,188	\$2,178
Administration Salaries and Benefits	\$1,664	\$1,572	\$1,483	\$1,474	\$1,733
Total Operations and Maintenance of Plant	\$2,464	\$2,221	\$2,484	\$2,544	\$2,739
Operations and Maintenance-Salaries and Benefits	\$1,199	\$1,045	\$1,040	\$1,034	\$1,105
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$358	\$453	\$293	\$292	\$314
Total Equipment Costs	\$0	\$0	\$55	\$0	\$0
Legal Costs	\$139	\$200	\$88	\$183	\$149
Employee Benefits as a percentage of salaries*	33.18%	34.59%	49.80%	42.37%	46.45%

*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	Ed Data	0
Insurance Coverages and Benefits	NJSIG	0
Transportation Services, including Fuel	Allamuchy Township School District Shared Fuel Agreement	0
	Washington Twp. Bus Maintenance	0

Estimated Tax Rates

Municipality	Category	Amount
Allamuchy Township	(A) General Fund School Levy	10,305,962
	(D) Total School Levy	11,015,812
	(B) Estimated Net Taxable Valuation (as of 03/17/25)	601,121,933
	(H) Estimated Equalized Valuation (as of 03/17/25)	1,004,087,945
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7145
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8325
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0264
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0971

Employee Contract List for District

Name	Category	Measure
Dr. Brian Falkowski	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$11,400
	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	02/10/25
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	19
	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	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

Employee Contract List for District

Name	Category	Measure
Dr. Brian Falkowski	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
Jennifer Gallegly	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$102,600
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	16
	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
Jennifer Gallegly	Total Allowances Amount	\$6,250
	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	\$7,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
	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
Louis Caruso	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,652
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Louis Caruso	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	08/20/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	6
	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	\$11,340
	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	\$15,077
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for unused sick leave upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid for unused vacation leave upon retirement/seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
	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
Louis Caruso	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