

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	262.0	247.0	259.0
On Roll Special Ed Full-Time	40.0	35.0	31.0
On Roll Subtotal	302.0	282.0	290.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	78.5	79.5	88.0
Sent to Other Districts Special Ed	21.5	27.0	22.5
Received		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,513,285	5,328,438	5,592,787
	Total Tax Levy	10-121x	4,513,285	5,328,438	5,592,787
	Rents and Royalties	10-1910	0	0	72,000
	Unrestricted Miscellaneous Revenues	10-1XXX	149,496	48,900	9,300
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	950	2,000
	Total Revenues from Local Sources		4,662,781	5,378,338	5,676,137
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	218,309	509,755	478,171
	Extraordinary Aid	10-3131	97,904	68,000	0
	Categorical Special Education Aid	10-3132	370,315	872,722	786,887
	Equalization Aid	10-3176	1,132,780	218,966	294,315
	Categorical Security Aid	10-3177	47,622	114,512	105,103
	Other State Aids	10-3XXX	340,893	42,441	0
	Total Revenues from State Sources		2,207,823	1,826,396	1,664,476
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	298,296	447,995
	Withdrawal from Maintenance Reserve	10-310	0	150,000	0
	Adjustment for Prior Year Encumbrances		0	180,196	0
	Actual Revenues (Over)/Under Expenditures		929,469	0	0
General Fund Revenues	Total Operating Budget		7,800,073	7,833,226	7,788,608
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	15,000	15,000
	Total Revenues from Local Sources	20-1XXX	0	15,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	177,268	262,158
	Preschool Education Aid	20-3218	550,612	786,246	908,992
	Total Revenues from State Sources		550,612	963,514	1,171,150
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	77,656	90,186	63,130
	Title II	20-4451-4455	10,364	11,932	8,352
	Title IV	20-4471-4474	0	10,000	7,000
	IDEA Part B (Handicapped)	20-4420-4429	92,027	93,580	65,506
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	8,874	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	295	0	0
	ARP-ESSER	20-4540	24,688	0	0
	Other	20-4XXX	59,746	29,059	20,341
	Total Revenues from Federal Sources		273,650	234,757	164,329
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	109,697	64,928
Special Revenue Fund Revenues	Total Grants and Entitlements		824,262	1,322,968	1,415,407
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	200,118	0	0
	Total Revenues from Local Sources		200,118	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		200,118	0	0
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		200,119	0	0
All Fund Revenues	Total Revenues/Sources		8,824,454	9,156,194	9,204,015
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	109,697	64,928
	Total Revenues/Sources Net of Transfers		8,824,454	9,046,497	9,139,087

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,603,654	1,475,452	1,452,451
	Special Education-Instruction	11-2XX-100-XXX	571,280	401,960	392,164
	Basic Skills/Remedial-Instruction	11-230-100-XXX	21,304	38,003	40,788
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,446	11,642	12,040
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,178,732	2,491,238	1,920,870
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,241	6,472	6,705
	Undistributed Expenditures-Health Services	11-000-213-XXX	80,455	66,143	67,886
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	53,432	67,223	91,800
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	405,782	249,416	353,791
	Undistributed Expenditures-Guidance	11-000-218-XXX	54,965	40,469	41,529
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	126,957	302,579	340,752
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	14,280	19,640	25
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	32,789	985	2,200
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,569	1,156	1,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	223,344	208,378	206,365
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	149,902	44,328	45,990
	Undistributed Expenditures-Central Services	11-000-251-XXX	162,797	159,492	157,129
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	520,946	596,254	675,070
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	653,833	573,133	676,774
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	732,949	789,544	946,236
	Total Undistributed Expenditures		5,398,973	5,616,450	5,534,322
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		7,604,657	7,543,557	7,431,815
Capital Outlay	Equipment	12-XXX-XXX-730	0	8,830	250,288
	Facilities Acquisition and Construction Services	12-000-400-XXX	35,593	157,229	35,593
	Interest Deposit to Capital Reserve	10-604	0	950	2,000
	Total Capital Outlay		35,593	167,009	287,881

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	159,823	122,660	68,912
	General Fund Grand Total		7,800,073	7,833,226	7,788,608
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	358,018	513,989	533,208
	Support Services	20-218-200-XXX	160,763	543,222	678,341
	Facility Acquisition and Construction Services	20-218-400-XXX	31,831	16,000	24,529
	Total Preschool Education Aid	20-218-XXX-XXX	550,612	1,073,211	1,236,078
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	550,612	1,073,211	1,236,078
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	77,656	90,186	63,130
	Title II	20-XXX-XXX-XXX	10,364	11,932	8,352
	Title IV	20-XXX-XXX-XXX	0	10,000	7,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	92,027	93,580	65,506
	Other	20-XXX-XXX-XXX	59,746	29,059	20,341
	ARP-ESSER Grant Program	20-487-xxx-xxx	24,688	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	8,874	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	295	0	0
	Total Federal Projects	20-XXX-XXX-XXX	273,650	234,757	164,329
Special Revenue Fund Expenses	Total Special Revenue Funds		824,262	1,322,968	1,415,407
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	200,119	0	0
	Total Debt Service Funds		200,119	0	0
All Fund Expenses	Total Expenditures/Appropriations		8,824,454	9,156,194	9,204,015
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	109,697	64,928
	Total Expenditures Net of Transfers		8,824,454	9,046,497	9,139,087

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	1,064,564	609,309	357,244	250,000
	Repayment of Debt	1	0	0	0
Restricted for General Operating Budget	Capital Reserve	669,518	670,696	671,646	673,646
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	310,074	310,074	160,124	160,174
	Legal Reserve	862,374	386,982	340,751	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	36,596	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,612	\$18,227	\$16,402	\$19,591	\$20,912
Total Classroom Instruction	\$10,703	\$10,894	\$9,802	\$10,820	\$11,315
Classroom-Salaries and Benefits	\$9,750	\$9,750	\$8,990	\$9,920	\$10,475
Classroom-General Supplies and Textbooks	\$401	\$274	\$244	\$229	\$224
Classroom-Purchased Services	\$552	\$871	\$568	\$672	\$615
Total Support Services	\$2,849	\$3,165	\$3,347	\$4,619	\$5,188
Support Services-Salaries and Benefits	\$1,585	\$1,559	\$2,184	\$2,768	\$2,979
Total Administrative Costs	\$1,963	\$2,143	\$1,498	\$1,729	\$1,724
Administration Salaries and Benefits	\$1,441	\$1,377	\$905	\$977	\$992
Total Operations and Maintenance of Plant	\$2,018	\$1,973	\$1,695	\$2,353	\$2,608
Operations and Maintenance-Salaries and Benefits	\$717	\$829	\$609	\$814	\$841
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$41	\$41	\$49	\$56	\$60
Total Equipment Costs	\$429	\$110	\$52	\$90	\$961
Legal Costs	\$41	\$66	\$39	\$43	\$35
Employee Benefits as a percentage of salaries*	29.13%	27.37%	29.98%	32.73%	41.74%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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 Services with Woodstown Pilesgrove Regional School District	0
	Contracted Clerical on an as-needed basis with Woodstown-Pilesgrove	0
Municipal/Public Works	Participate in GCSSSD JIF for purchase of property, plant, equipment and workers compensation insurance	0
	Snow Removal with the Township	0
Purchasing	Utilize State, County and Local Co-ops for purchasing	0
Special Education Services	Speech Services Lower Alloways Creek School District	0
	Shared CST Services provided to Upper Pittsgrove School District	0
	Shared PEA Coach provided to Oldmans School District	0
Transportation Services, including Fuel	Out of District Transportation provided through GCSSSD	0
	JTA's with Woodstown-Pilesgrove	0

Estimated Tax Rates

Municipality	Category	Amount
Alloway Township	(A) General Fund School Levy	5,592,787
	(D) Total School Levy	5,592,787
	(B) Estimated Net Taxable Valuation (as of 03/18/26)	289,817,400
	(H) Estimated Equalized Valuation (as of 10/01/25)	430,815,038
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.9298
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.9298
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.2982
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.2982

Employee Contract List for District

Name	Category	Measure
Amy Morley	Job Title	Superintendent
	Job Title II	Principal/CSA
	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)	\$500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,760
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Daily Rate * max 30 days
	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
Heather Principe	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Relief Teacher
	Base Annual Salary Amount	\$98,077
	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	09/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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
Heather Principe	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	\$65/day capped at \$9,000
	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
	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
Kari Foote	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Spec Ed Director
	Base Annual Salary Amount	\$108,578
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	5320

Employee Contract List for District

Name	Category	Measure
Kari Foote	Job Title Other District	Spec Ed Director
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$75/day, capped at \$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
	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
Kari Foote	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