

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	154.0	139.0	158.0
On Roll Special Ed Full-Time	29.0	32.0	33.0
On Roll Subtotal	183.0	171.0	191.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	8.0	7.5	7.5
Sent to Other Districts Special Ed	6.0	5.0	6.0
Received	10.0	9.0	5.0

Salem

Lower Alloways Creek

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	3,425,013	3,493,513	3,608,318
	Total Tax Levy	10-121x	3,425,013	3,493,513	3,608,318
	Total Tuition	10-1300	25,771	15,000	15,000
	Transportation Fees from Individuals	10-1410	500	0	0
	Rents and Royalties	10-1910	0	21,719	0
	Unrestricted Miscellaneous Revenues	10-1XXX	23,913	2,500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	200	50
	Interest Earned on Capital Reserve Funds	10-1XXX	841	50	50
	Other Restricted Miscellaneous Revenues	10-1XXX	1,230	0	0
	Total Revenues from Local Sources		3,477,268	3,532,982	3,625,918
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	135,665	127,920	129,644
	Extraordinary Aid	10-3131	49,162	0	0
	Categorical Special Education Aid	10-3132	140,313	184,459	210,649
	Equalization Aid	10-3176	28,669	0	0
	Categorical Security Aid	10-3177	23,353	35,301	28,247
	Other State Aids	10-3XXX	934	0	0
	State Reimbursement for Menstrual Products	10-3301	400	0	0
	Total Revenues from State Sources		378,496	347,680	368,540
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	683,779	656,296
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	25,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	20,772	12,886
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	79,228	37,114
	Adjustment for Prior Year Encumbrances		0	1,194	0
	Actual Revenues (Over)/Under Expenditures		-56,504	0	0
General Fund Revenues	Total Operating Budget		3,799,260	4,665,635	4,725,754

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	12,316	15,000	5,000
	Scholarship Fund Revenue	20-1770	4	0	0
	Other Revenue from Local Sources	20-1XXX	65,815	3,685	0
	Total Revenues from Local Sources	20-1XXX	78,135	18,685	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	149,256	473,501
	Preschool Education Aid	20-3218	432,901	492,648	681,744
	Total Revenues from State Sources		432,901	641,904	1,155,245
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	55,031	47,551	35,663
	Title II	20-4451-4455	893	5,520	4,140
	IDEA Part B (Handicapped)	20-4420-4429	55,982	56,996	42,747
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	34,334	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	34,920	0	0
	ARP-ESSER	20-4540	65,453	0	0
	Other	20-4XXX	36,264	17,992	13,494
	Total Revenues from Federal Sources		322,877	128,059	96,044
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	60,524	141,039	48,696
Special Revenue Fund Revenues	Total Grants and Entitlements		892,880	929,687	1,304,985
All Fund Revenues	Total Revenues/Sources		4,692,140	5,595,322	6,030,739
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	60,524	141,039	48,696
	Total Revenues/Sources Net of Transfers		4,631,616	5,454,283	5,982,043

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	1,097,295	1,107,172	1,192,721
	Special Education-Instruction	11-2XX-100-XXX	363,580	436,969	397,000
	Basic Skills/Remedial-Instruction	11-230-100-XXX	27,277	51,335	49,300
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,750	4,000	4,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	571,632	651,960	566,868
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,879	23,497	28,750
	Undistributed Expenditures-Health Services	11-000-213-XXX	60,029	58,509	66,800
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	56,916	78,187	81,144
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	133,753	238,778	200,835
	Undistributed Expenditures-Guidance	11-000-218-XXX	27,531	26,394	43,250
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	48,177	41,320	51,668
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	630	0	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	9,970	8,406	12,999
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	695	14,700	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	117,637	132,946	131,434
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	48,152	40,845	49,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	83,121	87,290	83,016
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	414,843	463,945	490,652
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	272,918	394,605	420,058
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	435,242	743,219	792,901
	Total Undistributed Expenditures		2,303,125	3,004,601	3,024,375
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	50
	Increase In Maintenance Reserve	10-606	0	50	0
General Fund Current Expenses	Total General Current Expense		3,793,027	4,604,327	4,667,446
Capital Outlay	Equipment	12-XXX-XXX-730	4,975	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,258	61,258	46,258
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		6,233	61,308	46,308

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	0	0	12,000
	General Fund Grand Total		3,799,260	4,665,635	4,725,754
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	65,815	3,685	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	271,660	367,099	472,527
	Support Services	20-218-200-XXX	138,030	343,224	456,048
	Facility Acquisition and Construction Services	20-218-400-XXX	83,735	72,620	275,366
	Total Preschool Education Aid	20-218-XXX-XXX	493,425	782,943	1,203,941
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	493,425	782,943	1,203,941
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	55,031	47,551	35,663
	Title II	20-XXX-XXX-XXX	893	5,520	4,140
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	55,982	56,996	42,747
	Other	20-XXX-XXX-XXX	36,264	17,992	13,494
	ARP-ESSER Grant Program	20-487-xxx-xxx	65,453	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	34,334	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	34,920	0	0
	Total Federal Projects	20-XXX-XXX-XXX	322,877	128,059	96,044
Special Revenue Fund Expenses	Total Special Revenue Funds		892,880	929,687	1,304,985
All Fund Expenses	Total Expenditures/Appropriations		4,692,140	5,595,322	6,030,739
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	60,524	141,039	48,696
	Total Expenditures Net of Transfers		4,631,616	5,454,283	5,982,043

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	631,145	381,241	300,096	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	332,029	382,870	382,920	357,970
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	249,531	242,848	243,098	243,148
	Legal Reserve	990,124	1,208,834	606,200	0
	Unemployment Fund	156,642	157,872	157,872	157,872
	Tuition Reserve	100,000	150,000	50,000	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	17,947	19,500	19,500	19,500
	Scholarship Fund	786	790	790	790
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	\$22,382	\$17,819	\$21,650	\$24,133	\$24,002
Total Classroom Instruction	\$13,793	\$11,194	\$13,028	\$13,974	\$14,083
Classroom-Salaries and Benefits	\$12,348	\$10,024	\$11,463	\$12,428	\$11,701
Classroom-General Supplies and Textbooks	\$752	\$469	\$744	\$646	\$915
Classroom-Purchased Services	\$692	\$701	\$821	\$900	\$1,466
Total Support Services	\$3,592	\$2,446	\$4,068	\$5,145	\$5,126
Support Services-Salaries and Benefits	\$2,035	\$1,411	\$3,072	\$3,340	\$2,830
Total Administrative Costs	\$1,907	\$1,581	\$1,589	\$1,740	\$1,610
Administration Salaries and Benefits	\$1,395	\$1,178	\$737	\$799	\$810
Total Operations and Maintenance of Plant	\$2,831	\$2,452	\$2,787	\$3,007	\$2,910
Operations and Maintenance-Salaries and Benefits	\$1,275	\$1,046	\$1,016	\$1,101	\$1,188
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$11	\$12	\$29	\$32	\$29
Total Equipment Costs	\$1,765	\$479	\$384	\$425	\$1,449
Legal Costs	\$125	\$59	\$79	\$88	\$58
Employee Benefits as a percentage of salaries*	27.17%	25.11%	39.22%	36.48%	38.06%

*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 Administrator Services provided by Mannington School	0
Insurance Coverages and Benefits	General Insurance purchased through School Alliance Insurance Fund (SAIF) - ERIC South	0
	Health and Dental Benefits purchased through SNJREBF	0
Purchasing	Member of Educational Services Commission of NJ (ESCNJ) Purchasing Cooperative	0
	Member of US Communities Government Purchasing Alliance	0
	Member of Hunterdon County Educational Services Commission Cooperative	0
	Purchase Ice Cream, Milk, Juice and Bread products through Penns Grove-Carneys Point Joint Purchasing Consortium	0
Social Worker/Psychologist	Child Study Team Services provided by Salem County Special Services	0
Special Education Services	Physical and Occupational Therapy Services provided by Salem County Special Services	0
	Shared Speech Teacher Services provided to Alloway School	0
Staffing - Other	Shared Art Teacher and Music Teacher provided by Elsinboro School	0
	Shared Early Childhood Coordinator Services provided to Upper Pittsgrove School	0
Transportation Services, including Fuel	Purchase Gas and Diesel from Lower Alloways Creek Township	0

Estimated Tax Rates

Municipality	Category	Amount
Lower Alloways Creek Twp	(A) General Fund School Levy	3,608,318
	(D) Total School Levy	0
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	232,170,100
	(H) Estimated Equalized Valuation (as of 10/01/25)	385,025,041
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.5542
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0000
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9372
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0000

Employee Contract List for District

Name	Category	Measure
Michael Lucchesi	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,700
	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	12/01/23
	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	\$3,405
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout at Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls Into Sick
	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
Michael Lucchesi	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