

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	141.0	137.0	130.0
On Roll Special Ed Full-Time	22.0	25.0	22.0
On Roll Subtotal	163.0	162.0	152.0
Sent to Other Districts Regular	26.0	29.0	30.0
Sent to Other Districts Special Ed	7.0	7.0	5.0
Received	8.0	8.0	8.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,292,016	3,292,016	3,292,016
	Total Tuition	10-1300	41,650	9,000	54,000
	Transportation Fees from Individuals	10-1410	4,318	0	0
	Rents and Royalties	10-1910	0	17,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	40,179	2,500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	546	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	420	50	50
	Total Revenues from Local Sources		3,379,129	3,320,766	3,348,766
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	135,665	135,665	135,665
	Extraordinary Aid	10-3131	28,570	0	0
	Categorical Special Education Aid	10-3132	140,233	140,233	140,233
	Equalization Aid	10-3176	421,194	421,194	363,868
	Categorical Security Aid	10-3177	23,353	23,353	23,353
	Adjustment Aid	10-3178	118,107	49,045	0
	Other State Aids	10-3XXX	2,610	0	0
	Total Revenues from State Sources		869,732	769,490	663,119
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	495,991	498,248
	Withdrawal from Maintenance Reserve	10-310	10,027	8,095	0
	Transfers from Other Funds	10-5200	24,946	0	0
	Adjustment for Prior Year Encumbrances		0	4,415	0
	Actual Revenues (Over)/Under Expenditures		-219,610	0	0
General Fund Revenues	Total Operating Budget		4,064,224	4,598,757	4,510,133
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,574	2,000	0
	Total Revenues from Local Sources	20-1XXX	2,574	2,000	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	46,798	43,787	27,570
	Title II	20-4451-4455	7,841	7,027	4,902
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	48,367	49,182	41,805
	Other	20-4XXX	23,029	12,826	11,884

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		136,035	122,822	94,661
Special Revenue Fund Revenues	Total Grants and Entitlements		138,609	124,822	94,661
All Fund Revenues	Total Revenues/Sources		4,202,833	4,723,579	4,604,794
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,202,833	4,723,579	4,604,794

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,175,919	1,210,524	1,234,667
	Special Education-Instruction	11-2XX-100-XXX	200,990	299,132	302,718
	Basic Skills/Remedial-Instruction	11-230-100-XXX	41,853	47,953	54,604
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,050	764	1,750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	893,908	987,010	849,858
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,909	25,707	26,465
	Undistributed Expenditures-Health Services	11-000-213-XXX	46,522	56,818	59,815
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	50,083	77,150	71,150
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	132,770	94,444	82,410
	Undistributed Expenditures-Guidance	11-000-218-XXX	18,300	20,357	23,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	10,201	20,830	23,619
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	66,274	69,540	72,384
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	363	2,450	1,048
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	124,802	121,577	125,985
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	62,368	59,150	52,020
	Undistributed Expenditures-Central Services	11-000-251-XXX	88,674	97,950	81,450
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	332,204	396,668	400,956
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	320,774	391,020	393,626
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	456,027	605,705	610,500
	Undistributed Expenditures-Food Services	11-000-310-930	4,000	3,000	0
	Total Undistributed Expenditures		2,632,179	3,029,376	2,874,886
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	546	200	200
General Fund Current Expenses	Total General Current Expense		4,052,537	4,587,949	4,468,825
Capital Outlay	Equipment	12-XXX-XXX-730	10,009	9,500	20,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,258	1,258	1,258
	Interest Deposit to Capital Reserve	10-604	420	50	50
	Total Capital Outlay		11,687	10,808	21,308

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	20,000
	General Fund Grand Total		4,064,224	4,598,757	4,510,133
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,574	2,000	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	46,798	43,787	27,570
	Title II	20-XXX-XXX-XXX	7,841	7,027	4,902
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	48,367	49,182	41,805
	Other	20-XXX-XXX-XXX	23,029	12,826	11,884
	Total Federal Projects	20-XXX-XXX-XXX	136,035	122,822	94,661
Special Revenue Fund Expenses	Total Special Revenue Funds		138,609	124,822	94,661
All Fund Expenses	Total Expenditures/Appropriations		4,202,833	4,723,579	4,604,794
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,202,833	4,723,579	4,604,794

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	73,745	91,393	91,443	91,493
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	118,685	109,204	101,309	101,509
	Legal Reserve	477,932	945,000	467,068	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	568,340	299,239	281,180	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,785	\$17,620	\$19,901	\$19,813	\$21,359
Total Classroom Instruction	\$11,026	\$10,847	\$12,104	\$12,316	\$13,476
Classroom-Salaries and Benefits	\$10,165	\$10,192	\$11,170	\$11,476	\$12,353
Classroom-General Supplies and Textbooks	\$324	\$161	\$288	\$287	\$281
Classroom-Purchased Services	\$538	\$494	\$645	\$553	\$842
Total Support Services	\$1,566	\$2,405	\$2,894	\$2,603	\$2,739
Support Services-Salaries and Benefits	\$775	\$1,177	\$1,411	\$1,425	\$1,483
Total Administrative Costs	\$2,047	\$1,945	\$2,012	\$1,979	\$1,977
Administration Salaries and Benefits	\$1,118	\$1,163	\$1,119	\$1,098	\$1,088
Total Operations and Maintenance of Plant	\$1,926	\$2,202	\$2,595	\$2,633	\$2,870
Operations and Maintenance-Salaries and Benefits	\$634	\$693	\$801	\$784	\$902
Board Contribution to Food Services	\$18	\$25	\$19	\$19	\$0
Total Extracurricular Costs	\$7	\$8	\$6	\$6	\$15
Total Equipment Costs	\$485	\$62	\$59	\$59	\$132
Legal Costs	\$44	\$22	\$14	\$13	\$17
Employee Benefits as a percentage of salaries*	25.75%	24.98%	31.92%	30.78%	31.14%

*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 2019-20 revised appropriations and the 2020-21 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 Alloway Twp BOE	0
Insurance Coverages and Benefits	Health and Dental Benefits purchased through SNJREBF	0
	General Insurance through School Alliance Insurance Fund (SIAF) - ERIC South	0
	Workers Comp and Student Accident Insurance through NJSIG - ERIC South	0
Others	Guidance, OT/PT and speech services purchased through SCSSSD	0
	Shared Shredding Services with surrounding districts	0
Purchasing	Member of the Educational Services Commission of New Jersey	0
	Ice Cream, Milk, Juice, Bread purchased through Pennsgrove joint purchasing consortium	0
	Member of US Communities Government Purchasing Alliance	0
	Member of the Hunterdon County Educational Services Commission	0
Social Worker/Psychologist	Shared CST Services with Salem County Special Services School District	0
Technology Services	Broadband purchased through ESC of NJ for Comcast Fiber Ethernet	0
	Shared Technology Service Agreement with Salem County Community College	0
Transportation Services, including Fuel	Shared Fuel purchased through LAC Twp	0
	Transportation of Academy, Choice and Special Education routes through GCSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Lower Alloways Creek Twp	(A) General Fund School Levy	3,292,016
	(D) Total School Levy	0
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	213,686,658
	(H) Estimated Equalized Valuation (as of 10/01/19)	263,801,953
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.5406
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0000
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.2479
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0000

Employee Contract List for District

Name	Category	Measure
Shared Services	Job Title	Business Administrator
	Job Title II	None Reported
	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	07/01/19
	End Date of Contract	06/30/20
	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
	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	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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
Shared Services	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 Contracted Amount
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Susan Schaffer	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$102,000
	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	07/01/19
	End Date of Contract	06/30/20
	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
Susan Schaffer	Total Allowances Amount	\$2,200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$4,500
	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	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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