

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	121.0	122.0	127.0
Pupils On Roll Special Ed Full-Time	7.0	8.0	7.0
Pupils On Roll SUBTOTAL	128.0	130.0	134.0
Pupils Sent to Other Districts Regular	14.0	11.0	11.0
Pupils Sent to Other Districts Special Ed	3.0	1.0	3.0
Pupils Received	1.0	2.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,436,100	1,485,885	1,508,188
Unrestricted Miscellaneous Revenues	10-1XXX	10,118	3,500	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	300
Subtotal - Revenues From Local Sources		1,446,218	1,490,385	1,510,488
Revenues from State Sources:				
School Choice Aid	10-3116	458,430	469,345	469,345
Categorical Transportation Aid	10-3121	54,311	55,004	55,004
Categorical Special Education Aid	10-3132	69,516	71,518	71,518
Equalization Aid	10-3176	300,281	304,277	304,277
Categorical Security Aid	10-3177	20,313	21,003	21,003
Adjustment Aid	10-3178	94,434	91,511	91,511
Under Adequacy Aid	10-3180	0	4,066	4,066
Parcc Readiness Aid	10-3181	0	1,580	1,580
Per Pupil Growth Aid	10-3182	0	1,580	1,580
Professional Learning Community Aid	10-3183	0	1,540	1,540
Other State Aids	10-3XXX	8,096	0	0
Subtotal - Revenues From State Sources		1,005,381	1,021,424	1,021,424
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	300,000	0
Adjustment For Prior Year Encumbrances		0	8,313	0
Actual Revenues (Over)/Under Expenditures		355,633	0	0
Total Operating Budget		2,807,232	2,820,122	2,531,912
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,110	2,110	2,210
Total Revenues From Local Sources	20-1XXX	2,110	2,110	2,210

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	32,457	32,186	27,358
Title II	20-4451-4455	2,312	1,999	1,699
I.D.E.A. Part B (Handicapped)	20-4420-4429	42,836	42,829	36,405
Other	20-4XXX	19,641	19,817	16,844
Total Revenues From Federal Sources		97,246	96,831	82,306
Total Grants And Entitlements		99,356	98,941	84,516
Total Revenues/Sources		2,906,588	2,919,063	2,616,428
Total Revenues/Sources Net of Transfers		2,906,588	2,919,063	2,616,428

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	724,070	787,293	774,978
Special Education - Instruction	11-2XX-100-XXX	97,618	102,557	106,256
Basic Skills/Remedial - Instruction	11-230-100-XXX	33,344	38,252	39,170
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	500	1,000	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	333,594	486,198	356,288
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,149	12,138	12,781
Undist. Expenditures - Health Services	11-000-213-XXX	55,180	60,609	62,009
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	23,962	36,300	36,300
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	17,488	34,333	36,078
Undist. Expenditures - Child Study Teams	11-000-219-XXX	33,479	37,800	39,800
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	500	500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,805	6,000	6,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,912	5,800	5,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	91,998	104,744	106,899
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	65,201	69,321	72,885
Undist. Expend. - Central Services	11-000-251-XXX	39,088	46,300	45,950
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	129,374	159,960	169,839
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	128,540	142,816	143,486
Personal Services - Employee Benefits	11-XXX-XXX-2XX	269,711	321,601	328,593
Undistributed Expenditures-Food Services	11-000-310-930	5,500	8,000	8,000
Total Undistributed Expenditures		1,209,981	1,532,420	1,431,208
Total General Current Expense		2,065,513	2,461,522	2,352,612
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	2,600	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	488,719	300,000	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	253,000	0	0
Increase In Capital Reserve	10-604	0	55,000	179,000
Interest Deposit To Capital Reserve	10-604	0	1,000	300
Total Capital Outlay		741,719	358,600	179,300
General Fund Grand Total		2,807,232	2,820,122	2,531,912
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,110	2,110	2,210
Federal Projects:				
Title I	20-XXX-XXX-XXX	32,457	32,186	27,358
Title II	20-XXX-XXX-XXX	2,312	1,999	1,699
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	42,836	42,829	36,405
Other	20-XXX-XXX-XXX	19,641	19,817	16,844
Total Federal Projects	20-XXX-XXX-XXX	97,246	96,831	82,306
Total Special Revenue Funds		99,356	98,941	84,516
Total Expenditures/Appropriations		2,906,588	2,919,063	2,616,428
Total Expenditures Net of Transfers		2,906,588	2,919,063	2,616,428

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	365,587	243,557	243,557	243,557
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	450,021	337,066	93,066	272,366
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	49,165	49,165	49,165	49,165
--Legal Reserve	128,961	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,594	\$12,641	\$14,091	\$14,096	\$13,827
Total Classroom Instruction	\$8,526	\$8,359	\$8,994	\$8,983	\$8,670
Classroom-Salaries and Benefits	\$7,753	\$7,866	\$8,375	\$8,295	\$7,968
Classroom-General Supplies and Textbooks	\$551	\$312	\$410	\$410	\$363
Classroom-Purchased Services	\$222	\$180	\$209	\$278	\$338
Total Support Services	\$1,366	\$1,330	\$1,724	\$1,725	\$1,731
Support Services-Salaries and Benefits	\$799	\$835	\$1,062	\$1,063	\$1,078
Total Administrative Costs	\$1,689	\$1,802	\$1,974	\$1,983	\$1,982
Administration Salaries and Benefits	\$1,172	\$1,238	\$1,288	\$1,294	\$1,317
Total Operations and Maintenance of Plant	\$962	\$1,095	\$1,321	\$1,327	\$1,368
Operations and Maintenance-Salaries and Benefits	\$277	\$366	\$433	\$434	\$444
Board Contribution to Food Services	\$47	\$43	\$62	\$62	\$60
Total Extracurricular Costs	\$0	\$5	\$10	\$10	\$10
Total Equipment Costs	\$52	\$0	\$0	\$20	\$0
Legal Costs	\$4	\$3	\$23	\$23	\$19
Employee Benefits as a percentage of salaries*	23.11%	25.89%	28.45%	28.59%	29.20%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Interest Income	2,000	Interest Income
1	740	Local Grant NJSBIG Safety Grant	1,794	Safety Grant
1	825	REAP Grant	16,844	REAP Grant

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Contracted BA Service procured through Alloway Township BOE	0
Special Education Services	Contracted CST Services procured through SCSSSD	0
Special Education Services	Contracted Speech, OT and PT Services procured through SCSSSD	0
Food Services	Contracted Food Services procured through Salem City BOE	0
Purchasing	Shared Purchasing Agreements with MRESC, County of Salem and Oldmans Twp. BOE	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,508,188
(B) Estimated Net Taxable Valuation (as of 10/01/16)	118,962,377
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2678
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,508,188
(E) Estimated Net Taxable Valuation (as of 10/01/16)	118,962,377
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2678

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,508,188
(H) Estimated Equalized Valuation (as of 10/01/16)	104,732,977
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4400
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,508,188
(K) Estimated Equalized Valuation (as of 10/01/16)	104,732,977
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4400

NAME=Constance McAllister

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$98,666
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	245
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	
Total Allowances Amount	\$4,250
Total Bonuses Amount	\$0
Total Stipends Amount	\$250
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	only upon retirement @ per diem rate cap of \$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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Constance McAllister

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.3
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	245
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	
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	no payout of sick days since contracted BA
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout of vacation days since contracted BA
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout of sick days since contracted BA
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Elsinboro pays Alloway 69,000/year for contracted BA service
Additional Comment 2	
Additional Comment 3	