

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	122.0	114.0	123.0
On Roll Special Ed Full-Time	8.0	11.0	11.0
On Roll Subtotal	130.0	125.0	134.0
Sent to Other Districts Regular	11.0	11.0	1.0
Sent to Other Districts Special Ed	1.0	3.0	3.0
Received	2.0	1.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,485,885	1,508,188	1,508,188
Unrestricted Miscellaneous Revenues	10-1XXX	0	2,000	800
Interest Earned On Maintenance Reserve	10-1XXX	953	0	300
Interest Earned On Capital Reserve Funds	10-1XXX	30	300	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	1,158	0	0
Subtotal - Revenues From Local Sources		1,488,026	1,510,488	1,510,288
Revenues from State Sources:				
School Choice Aid	10-3116	469,345	469,345	540,510
Categorical Transportation Aid	10-3121	55,004	55,004	64,294
Categorical Special Education Aid	10-3132	71,518	71,518	90,502
Family Crisis Transportation Aid	10-3133	522	0	0
Equalization Aid	10-3176	304,277	318,391	318,391
Categorical Security Aid	10-3177	21,003	21,003	40,720
Adjustment Aid	10-3178	91,511	91,511	9,431
Under Adequacy Aid	10-3180	4,066	4,066	0
Parcc Readiness Aid	10-3181	1,580	1,580	0
Per Pupil Growth Aid	10-3182	1,580	1,580	0
Professional Learning Community Aid	10-3183	1,540	1,540	0
Subtotal - Revenues From State Sources		1,021,946	1,035,538	1,063,848
Budgeted Fund Balance - Operating Budget	10-303	0	0	363,567
Actual Revenues (Over)/Under Expenditures		-361,697	0	0
Total Operating Budget		2,148,275	2,546,026	2,937,703
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	2,210	2,255
Total Revenues From Local Sources	20-1XXX	0	2,210	2,255

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	0	31,218	26,535
Title II	20-4451-4455	0	2,492	2,118
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	62,857	36,716
Other	20-4XXX	0	21,738	18,477
Total Revenues From Federal Sources		0	128,305	92,346
Total Grants And Entitlements		0	130,515	94,601
Total Revenues/Sources		2,148,275	2,676,541	3,032,304
Total Revenues/Sources Net of Transfers		2,148,275	2,676,541	3,032,304

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	712,931	762,978	817,423
Special Education - Instruction	11-2XX-100-XXX	101,840	106,256	110,238
Basic Skills/Remedial - Instruction	11-230-100-XXX	36,107	39,170	40,931
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	500	2,000	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	338,088	356,288	323,402
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,238	12,781	13,260
Undist. Expenditures - Health Services	11-000-213-XXX	59,740	62,009	63,985
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	26,052	36,300	36,300
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	19,585	36,078	36,801
Undist. Expenditures - Child Study Teams	11-000-219-XXX	34,958	39,800	39,800
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	500	2,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,118	6,000	6,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,627	5,800	5,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	96,338	105,899	109,035
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	68,195	73,885	75,413
Undist. Expend. - Central Services	11-000-251-XXX	44,780	45,950	48,050
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	134,645	169,839	173,773
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	104,782	158,986	167,539
Personal Services - Employee Benefits	11-XXX-XXX-2XX	291,664	324,093	343,153
Undistributed Expenditures-Food Services	11-000-310-930	4,000	8,000	5,000
Total Undistributed Expenditures		1,236,810	1,442,208	1,449,811
Interest Earned On Maintenance Reserve	10-606	0	0	300
Increase In Maintenance Reserve	10-606	0	0	50,000
Total General Current Expense		2,088,188	2,352,612	2,469,703
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	5,057	14,114	80,000
Increase In Capital Reserve	10-604	55,000	179,000	387,000
Interest Deposit To Capital Reserve	10-604	30	300	1,000
Total Capital Outlay		60,087	193,414	468,000
General Fund Grand Total		2,148,275	2,546,026	2,937,703
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	2,210	2,255
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	31,218	26,535
Title II	20-XXX-XXX-XXX	0	2,492	2,118
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	62,857	36,716
Other	20-XXX-XXX-XXX	0	21,738	18,477
Total Federal Projects	20-XXX-XXX-XXX	0	128,305	92,346
Total Special Revenue Funds		0	130,515	94,601
Total Expenditures/Appropriations		2,148,275	2,676,541	3,032,304
Total Expenditures Net of Transfers		2,148,275	2,676,541	3,032,304

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	243,557	250,522	250,522	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	337,066	392,096	571,396	959,396
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	49,165	49,165	49,165	99,465
Restricted for General Operating Budget	Legal Reserve	0	363,045	363,045	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,641	\$12,670	\$13,827	\$14,699	\$14,392
Total Classroom Instruction	\$8,359	\$8,245	\$8,670	\$9,170	\$9,105
Classroom-Salaries and Benefits	\$7,866	\$7,852	\$7,968	\$8,514	\$8,211
Classroom-General Supplies and Textbooks	\$312	\$274	\$363	\$389	\$555
Classroom-Purchased Services	\$180	\$119	\$338	\$267	\$339
Total Support Services	\$1,330	\$1,374	\$1,731	\$1,851	\$1,784
Support Services-Salaries and Benefits	\$835	\$862	\$1,078	\$1,151	\$1,131
Total Administrative Costs	\$1,802	\$1,885	\$1,982	\$2,120	\$2,046
Administration Salaries and Benefits	\$1,238	\$1,266	\$1,317	\$1,407	\$1,360
Total Operations and Maintenance of Plant	\$1,095	\$1,123	\$1,368	\$1,465	\$1,401
Operations and Maintenance-Salaries and Benefits	\$366	\$401	\$444	\$474	\$457
Board Contribution to Food Services	\$43	\$31	\$60	\$64	\$37
Total Extracurricular Costs	\$5	\$5	\$10	\$21	\$10
Total Equipment Costs	\$0	\$39	\$0	\$113	\$597
Legal Costs	\$3	\$3	\$19	\$20	\$15
Employee Benefits as a percentage of salaries*	25.89%	27.48%	29.20%	28.78%	29.63%

*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 2017-18 revised appropriations and the 2018-19 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 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 SCVTS	0
Purchasing	Shared Purchasing Agreements with MRESC, County of Salem, and SCVTS	0

ID=Elsinboro Borough

Category	Amount
(A) General Fund School Levy	1,508,188
(D) Total School Levy	1,508,188
(B) Estimated Net Taxable Valuation (as of 10/01/17)	118,207,161
(H) Estimated Equalized Valuation (as of 10/01/17)	105,588,342
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2759
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2759
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4284
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4284

Name=Constance McAllister

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$100,638
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	07/01/17
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	245
Contracted Number of Annual Vacation Days	25
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	\$4,250
Total Bonuses Amount	\$0
Total Stipends Amount	\$3,500
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	\$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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	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

Name=Shared Services Agreement

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
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	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	no payout of sick days since contracted BA
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout of sick days since contracted BA
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout of personal days since contracted BA
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

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	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	Elsinboro pays Alloway 71,000/year for contracted BA service
Additional Comment 2	None Reported
Additional Comment 3	None Reported