

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	114.0	101.0	111.0
On Roll Special Ed Full-Time	11.0	15.0	15.0
On Roll Subtotal	125.0	116.0	126.0
Sent to Other Districts Regular	11.0	11.0	11.0
Sent to Other Districts Special Ed	3.0	3.0	3.0
Received	1.0		0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,508,188	1,508,188	1,538,352
Unrestricted Miscellaneous Revenues	10-1XXX	1,518	800	800
Interest Earned On Maintenance Reserve	10-1XXX	0	300	300
Interest Earned On Capital Reserve Funds	10-1XXX	540	1,000	1,000
Subtotal - Revenues From Local Sources		1,510,246	1,510,288	1,540,452
Revenues from State Sources:				
School Choice Aid	10-3116	469,345	540,510	534,795
Categorical Transportation Aid	10-3121	55,004	64,294	64,294
Categorical Special Education Aid	10-3132	71,518	90,502	90,502
Equalization Aid	10-3176	318,391	318,391	339,059
Categorical Security Aid	10-3177	21,003	40,720	40,720
Adjustment Aid	10-3178	91,511	9,431	9,431
Under Adequacy Aid	10-3180	4,066	0	0
PARCC Readiness Aid	10-3181	1,580	0	0
Per Pupil Growth Aid	10-3182	1,580	0	0
Professional Learning Community Aid	10-3183	1,540	0	0
Other State Aids	10-3XXX	870	0	0
Subtotal - Revenues From State Sources		1,036,408	1,063,848	1,078,801
Budgeted Fund Balance - Operating Budget	10-303	0	363,567	192,010
Adjustment For Prior Year Encumbrances		0	29,999	0
Actual Revenues (Over)/Under Expenditures		-401,549	0	0
Total Operating Budget		2,145,105	2,967,702	2,811,263
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Other Revenue From Local Sources	20-1XXX	2,210	2,255	0
Total Revenues From Local Sources	20-1XXX	2,210	2,255	0
Revenues from Federal Sources:				
Title I	20-4411-4416	31,218	31,782	27,015
Title II	20-4451-4455	2,492	3,021	2,568
Title IV	20-4471-4474	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	62,857	42,995	36,546
Other	20-4XXX	21,738	21,652	18,404
Total Revenues From Federal Sources		128,305	109,450	93,033
Total Grants And Entitlements		130,515	111,705	93,033
Total Revenues/Sources		2,275,620	3,079,407	2,904,296
Total Revenues/Sources Net of Transfers		2,275,620	3,079,407	2,904,296

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	717,211	817,423	829,580
Special Education - Instruction	11-2XX-100-XXX	105,064	110,238	116,743
Basic Skills/Remedial - Instruction	11-230-100-XXX	34,953	40,931	30,386
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,525	1,000	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	314,789	323,402	421,217
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	11,103	13,260	18,382
Undist. Expenditures - Health Services	11-000-213-XXX	61,519	63,985	65,845
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	10,586	36,300	36,300
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	585	36,801	99,274
Undist. Expenditures - Child Study Teams	11-000-219-XXX	45,556	39,800	35,569
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	2,500	2,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	4,464	6,000	6,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,437	5,800	5,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	104,310	116,035	106,277
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	73,933	75,413	70,813
Undist. Expend. - Central Services	11-000-251-XXX	50,149	44,050	47,721
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	141,990	173,773	179,704
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	146,076	167,539	192,969
Personal Services - Employee Benefits	11-XXX-XXX-2XX	308,544	340,153	379,883
Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	0
Total Undistributed Expenditures		1,279,041	1,449,811	1,668,254
Interest Earned On Maintenance Reserve	10-606	0	300	300
Increase In Maintenance Reserve	10-606	0	50,000	0
Total General Current Expense		2,137,794	2,469,703	2,646,263

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	7,311	109,999	14,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	0	150,000
Increase In Capital Reserve	10-604	0	387,000	0
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		7,311	497,999	165,000
General Fund Grand Total		2,145,105	2,967,702	2,811,263
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,210	2,255	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	31,218	31,782	27,015
Title II	20-XXX-XXX-XXX	2,492	3,021	2,568
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	62,857	42,995	36,546
Other	20-XXX-XXX-XXX	21,738	21,652	18,404
Total Federal Projects	20-XXX-XXX-XXX	128,305	109,450	93,033
Total Special Revenue Funds		130,515	111,705	93,033
Total Expenditures/Appropriations		2,275,620	3,079,407	2,904,296
Total Expenditures Net of Transfers		2,275,620	3,079,407	2,904,296

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	250,522	251,392	250,870	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	392,096	571,636	959,636	960,636
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	49,165	49,165	99,465	99,765
Restricted for General Operating Budget	Legal Reserve	363,045	554,185	191,140	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,670	\$13,493	\$14,392	\$16,612	\$16,125
Total Classroom Instruction	\$8,245	\$8,775	\$9,105	\$10,499	\$9,959
Classroom-Salaries and Benefits	\$7,852	\$8,285	\$8,211	\$9,466	\$8,972
Classroom-General Supplies and Textbooks	\$274	\$338	\$555	\$614	\$555
Classroom-Purchased Services	\$119	\$152	\$339	\$419	\$432
Total Support Services	\$1,374	\$1,294	\$1,784	\$2,058	\$2,468
Support Services-Salaries and Benefits	\$862	\$767	\$1,131	\$1,304	\$1,331
Total Administrative Costs	\$1,885	\$2,158	\$2,046	\$2,373	\$2,135
Administration Salaries and Benefits	\$1,266	\$1,413	\$1,360	\$1,568	\$1,425
Total Operations and Maintenance of Plant	\$1,123	\$1,242	\$1,401	\$1,618	\$1,544
Operations and Maintenance-Salaries and Benefits	\$401	\$440	\$457	\$527	\$478
Board Contribution to Food Services	\$31	\$0	\$37	\$43	\$0
Total Extracurricular Costs	\$5	\$16	\$10	\$11	\$11
Total Equipment Costs	\$39	\$59	\$597	\$948	\$111
Legal Costs	\$3	\$72	\$15	\$65	\$16
Employee Benefits as a percentage of salaries*	27.48%	29.29%	29.63%	29.37%	32.63%

*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 2018-19 revised appropriations and the 2019-20 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 Speech, OT, and PT Services procured through SCSSSD	0
Special Education Services	Contracted CST 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	1,538,352
(D) Total School Levy	1,538,352
(B) Estimated Net Taxable Valuation (as of 10/01/18)	117,037,080
(H) Estimated Equalized Valuation (as of 10/01/18)	104,236,894
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3144
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3144
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4758
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4758

Name=Constance McAllister

Category	Measure
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$102,648
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	\$4,500
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

Name=Constance McAllister

Category	Measure
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

Name=Shared Services Agreement

Category	Measure
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.1
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	10/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	21
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 sick days since contracted BA
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout vacation days since contracted BA
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout personal days since contracted BA
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Shared Services Agreement

Category	Measure
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	Elsinboro pays Alloway \$71,500/year for contracted BA service
Additional Comment 2	None Reported
Additional Comment 3	None Reported