

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	365.0	366.0	376.0
On Roll Special Ed Full-Time	60.0	59.0	63.0
On Roll Subtotal	425.0	425.0	439.0
In Private School Placements	3.0	2.0	0.0
Sent to Other Districts Regular	138.0	142.0	139.0
Sent to Other Districts Special Ed	19.0	18.0	24.0
Received	16.0	13.0	10.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,336,672	9,523,405	9,713,873
	Total Tuition	10-1300	301,863	124,000	124,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	226,709	249,159
	Rents and Royalties	10-1910	9,349	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	48,181	12,500	12,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	50
	Other Restricted Miscellaneous Revenues	10-1XXX	2	44,900	0
	Total Revenues from Local Sources			9,696,067	9,956,614
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	289,172	277,862	305,042
	Extraordinary Aid	10-3131	48,058	40,000	62,450
	Categorical Special Education Aid	10-3132	369,852	484,811	540,659
	Categorical Security Aid	10-3177	37,450	37,450	48,918
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	23,012	0	0
	Total Revenues from State Sources			767,544	840,123
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	134,195	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	244,131	0
	Actual Revenues (Over)/Under Expenditures		55,054	0	0
General Fund Revenues	Total Operating Budget		10,518,665	11,275,063	11,081,701
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	57,708	0	10,000
	Other Revenue from Local Sources	20-1XXX	22,409	5,592	0
	Total Revenues from Local Sources	20-1XXX	80,117	5,592	10,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	23,012	0
	Total Revenues from State Sources		0	23,012	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	29,914	26,089	22,176
	Title II	20-4451-4455	7,287	7,037	5,981
	Title IV	20-4471-4474	10,000	11,216	9,534
	ARP-IDEA Preschool	20-4409	0	1,578	0
	ARP-IDEA Basic	20-4419	0	18,489	0
	IDEA Part B (Handicapped)	20-4420-4429	100,248	101,483	86,261
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	25,000	0
	ARP-ESSER	20-4540	0	395,375	0
	CARES Act Education Stabilization Fund	20-4530	24,370	0	0
	CARES-Digital Divide Grant	20-4531	1,079	0	0
	Coronavirus Relief Fund (CRF)	20-4532	19,067	0	0
	CRRSA Act-ESSER II	20-4534	47,663	98,056	0
	Other	20-4XXX	38,721	44,472	37,801
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
		Total Revenues from Federal Sources		278,349	773,795
Special Revenue Fund Revenues	Total Grants and Entitlements		376,210	802,399	171,753
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	706,637	708,106	708,841
	Total Revenues from Local Sources		706,637	708,106	708,841
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	62,963	63,094	63,159
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		769,600	771,200	772,000
Debt Service Fund Revenues	Total Repayment of Debt		769,600	771,200	772,000
All Fund Revenues	Total Revenues/Sources		11,664,475	12,848,662	12,025,454
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,664,475	12,848,662	12,025,454

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,398,696	2,529,741	2,574,184
	Special Education-Instruction	11-2XX-100-XXX	594,043	607,873	660,366
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	70,754	100,580	102,080
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	10,530	11,530
	Summer School	11-422-XXX-XXX	34,037	60,652	60,652
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,769,239	2,690,471	2,504,166
	Undistributed Expenditures-Health Services	11-000-213-XXX	135,489	146,845	145,136
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	104,637	100,259	98,613
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	68,324	124,585	59,710
	Undistributed Expenditures-Guidance	11-000-218-XXX	110,751	144,340	122,108
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	190,027	138,780	191,183
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,300	0	1,300
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	77,502	59,520	83,315
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,516	15,411	10,770
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	277,363	327,336	386,825
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	311,954	304,681	200,696
	Undistributed Expenditures-Central Services	11-000-251-XXX	165,850	122,962	173,354
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	800,612	1,034,289	924,257
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	792,050	836,290	815,538
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,556,270	1,678,650	1,887,955
Total Undistributed Expenditures		7,367,884	7,724,419	7,604,926	
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		10,465,414	11,033,845	11,013,788
Capital Outlay	Equipment	12-XXX-XXX-730	0	5,600	28,040
	Facilities Acquisition and Construction Services	12-000-400-XXX	53,251	172,452	1,366
	Increase In Capital Reserve	10-604	0	25,000	0
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		53,251	203,102	29,456

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	38,116	38,457
	General Fund Grand Total		10,518,665	11,275,063	11,081,701
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	22,409	5,592	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	23,012	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	23,012	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	29,914	26,089	22,176
	Title II	20-XXX-XXX-XXX	7,287	7,037	5,981
	Title IV	20-XXX-XXX-XXX	10,000	11,216	9,534
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	100,248	101,483	86,261
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	18,489	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	1,578	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	24,370	0	0
	Other	20-XXX-XXX-XXX	38,721	44,472	37,801
	Bridging the Digital Divide Program	20-478-XXX-XXX	1,079	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	19,067	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	47,663	98,056	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	395,375	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	25,000	0
	Total Federal Projects	20-XXX-XXX-XXX	278,349	773,795	161,753
Special Revenue Fund Expenses	Total Special Revenue Funds		376,210	802,399	171,753
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	769,600	771,200	772,000
	Total Debt Service Funds		769,600	771,200	772,000
All Fund Expenses	Total Expenditures/Appropriations		11,664,475	12,848,662	12,025,454
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,664,475	12,848,662	12,025,454

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	283,289	282,034	248,745	248,745
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	203,532	203,532	128,582	128,632
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	116,813	71,813	71,863	71,913
	Legal Reserve	200,837	100,906	0	0
	Unemployment Fund	10,806	6,746	6,746	6,746
	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 Special Revenue Fund	Student Activity Fund	66,627	48,883	48,883	48,883
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,031	\$16,483	\$16,617	\$17,705	\$17,606
Total Classroom Instruction	\$8,260	\$9,447	\$9,301	\$9,901	\$10,148
Classroom-Salaries and Benefits	\$7,752	\$8,850	\$8,541	\$9,242	\$9,533
Classroom-General Supplies and Textbooks	\$98	\$225	\$340	\$367	\$322
Classroom-Purchased Services	\$410	\$371	\$421	\$292	\$293
Total Support Services	\$2,224	\$2,090	\$2,162	\$2,252	\$2,136
Support Services-Salaries and Benefits	\$1,927	\$1,719	\$1,783	\$2,079	\$1,853
Total Administrative Costs	\$1,996	\$2,255	\$2,310	\$2,203	\$2,193
Administration Salaries and Benefits	\$1,292	\$1,549	\$1,783	\$1,655	\$1,651
Total Operations and Maintenance of Plant	\$1,986	\$2,165	\$2,153	\$2,726	\$2,472
Operations and Maintenance-Salaries and Benefits	\$1,029	\$1,011	\$1,064	\$1,123	\$1,304
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$272	\$226	\$351	\$351	\$355
Total Equipment Costs	\$0	\$0	\$0	\$13	\$64
Legal Costs	\$108	\$180	\$116	\$88	\$88
Employee Benefits as a percentage of salaries*	34.63%	34.29%	35.52%	34.26%	37.65%

\*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 2021-22 revised appropriations and the 2022-23 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)
Municipal/Public Works	Snow plowing and road salt (Township of Allamuchy)	0
Purchasing	Hunterdon County ESC	0
	NJ ESC	0
	National Joint Powers Alliance	0
Transportation Services, including Fuel	Sp Ed Trans - WCSSD	0



**Estimated Tax Rates**

Municipality	Category	Amount
Allamuchy Township	(A) General Fund School Levy	9,618,638
	(D) Total School Levy	10,317,144
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	597,083,400
	(H) Estimated Equalized Valuation (as of 10/01/21)	754,369,425
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6109
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7279
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2751
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3677

Employee Contract List for District

Name	Category	Measure
James Minkewicz	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$112,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$5,200
	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	\$7,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None per contract
	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
James Minkewicz	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
Jennifer Gallegly	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$112,835
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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
Jennifer Gallegly	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	\$13,510
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None in contract
	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
	Melissa Sabol	Job Title
Job Title II		Principal
Base Annual Salary Amount		\$130,000
Full-Time Equivalent (FTE)		1.0
Shared with Another District?		N
Shared County		None Reported
Shared District		None Reported

Employee Contract List for District

Name	Category	Measure
Melissa Sabol	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$1,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
	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

Employee Contract List for District

Name	Category	Measure
Melissa Sabol	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