

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	364.0	365.0	372.0
On Roll Special Ed Full-Time	62.0	60.0	63.0
On Roll Subtotal	426.0	425.0	435.0
In Private School Placements	4.0	3.0	0.0
Sent to Other Districts Regular	124.0	138.0	138.0
Sent to Other Districts Special Ed	17.0	19.0	22.0
Received	6.0	16.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,075,073	9,336,672	9,523,405
	Total Tuition	10-1300	62,974	84,333	124,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	217,824	213,239	226,709
	Rents and Royalties	10-1910	0	0	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	95,789	19,880	12,500
	Interest Earned on Maintenance Reserve	10-1XXX	440	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	1,571	50	50
	Other Restricted Miscellaneous Revenues	10-1XXX	0	43,600	44,900
	Total Revenues from Local Sources		9,453,671	9,697,824	9,956,614
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	277,862	277,862	277,862
	Extraordinary Aid	10-3131	73,289	80,630	40,000
	Categorical Special Education Aid	10-3132	346,296	369,852	484,811
	Categorical Security Aid	10-3177	37,450	37,450	37,450
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	23,012	0
	Total Revenues from State Sources		734,897	788,806	840,123
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	99,931	134,195
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	103,467	100,000	100,000
	Withdrawal from Maintenance Reserve	10-310	17,272	45,000	0
	Adjustment for Prior Year Encumbrances		0	53,000	0
	Actual Revenues (Over)/Under Expenditures		7,707	0	0
General Fund Revenues	Total Operating Budget		10,317,014	10,784,561	11,030,932
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	28,000	4,000
	Total Revenues from Local Sources	20-1XXX	0	28,000	4,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	36,213	30,901	30,000
	Title II	20-4451-4455	6,337	7,327	7,500
	Title IV	20-4471-4474	5,850	14,150	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	97,056	100,248	100,000
	CARES Act Education Stabilization Fund	20-4530	0	25,229	0
	CARES-Digital Divide Grant	20-4531	0	1,079	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	19,067	0
	Other	20-4XXX	49,691	41,438	41,000
	Total Revenues from Federal Sources		195,147	239,439	188,500
Special Revenue Fund Revenues	Total Grants and Entitlements		195,147	267,439	192,500
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	700,394	706,637	708,106
	Total Revenues from Local Sources		700,394	706,637	708,106
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	62,406	62,963	63,094
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		762,800	769,600	771,200
Debt Service Fund Revenues	Total Repayment of Debt		762,800	769,600	771,200
All Fund Revenues	Total Revenues/Sources		11,274,961	11,821,600	11,994,632
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,274,961	11,821,600	11,994,632

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,206,289	2,366,056	2,496,962
	Special Education-Instruction	11-2XX-100-XXX	492,812	573,185	533,817
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	86,918	76,285	102,080
	School-Sponsored Athletics-Instruction	11-402-100-XXX	388	6,530	11,530
	Summer School	11-422-XXX-XXX	0	34,038	40,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,668,965	2,781,507	2,796,903
	Undistributed Expenditures-Health Services	11-000-213-XXX	129,162	131,813	135,363
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	96,698	125,778	108,514
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	163,090	93,962	83,789
	Undistributed Expenditures-Guidance	11-000-218-XXX	96,473	99,575	102,532
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	173,965	177,109	206,166
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,324	2,450	9,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	73,254	81,149	82,621
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,162	7,851	7,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	270,564	296,556	330,550
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	264,292	314,588	269,074
	Undistributed Expenditures-Central Services	11-000-251-XXX	159,765	163,430	166,641
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	739,693	825,278	811,931
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	861,339	838,700	891,068
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,481,050	1,634,579	1,679,509
Total Undistributed Expenditures		7,189,796	7,574,325	7,681,961	
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	440	50	50
	Increase In Maintenance Reserve	10-606	87,000	0	0
General Fund Current Expenses	Total General Current Expense		10,063,643	10,630,469	10,866,400
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	124,068	129,793	101,366
	Increase In Capital Reserve	10-604	127,732	0	25,000
	Interest Deposit to Capital Reserve	10-604	1,571	50	50
	Total Capital Outlay		253,371	129,843	126,416

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	24,249	38,116
	General Fund Grand Total		10,317,014	10,784,561	11,030,932
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	28,000	4,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	36,213	30,901	30,000
	Title II	20-XXX-XXX-XXX	6,337	7,327	7,500
	Title IV	20-XXX-XXX-XXX	5,850	14,150	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	97,056	100,248	100,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	25,229	0
	Other	20-XXX-XXX-XXX	49,691	41,438	41,000
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	1,079	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	19,067	0
	Total Federal Projects	20-XXX-XXX-XXX	195,147	239,439	188,500
Special Revenue Fund Expenses	Total Special Revenue Funds		195,147	267,439	192,500
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	762,800	769,600	771,200
	Total Debt Service Funds		762,800	769,600	771,200
All Fund Expenses	Total Expenditures/Appropriations		11,274,961	11,821,600	11,994,632
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,274,961	11,821,600	11,994,632

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	177,695	203,532	103,582	28,632
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	46,645	116,813	71,863	71,913
	Legal Reserve	199,163	200,837	100,906	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	277,212	283,289	283,289	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,517	\$15,031	\$16,395	\$16,573	\$16,617
Total Classroom Instruction	\$7,694	\$8,260	\$9,105	\$9,309	\$9,301
Classroom-Salaries and Benefits	\$7,275	\$7,752	\$8,443	\$8,662	\$8,541
Classroom-General Supplies and Textbooks	\$222	\$98	\$215	\$241	\$340
Classroom-Purchased Services	\$196	\$410	\$447	\$406	\$421
Total Support Services	\$2,189	\$2,224	\$2,375	\$2,158	\$2,162
Support Services-Salaries and Benefits	\$1,826	\$1,927	\$1,952	\$1,736	\$1,783
Total Administrative Costs	\$2,063	\$1,996	\$2,180	\$2,310	\$2,310
Administration Salaries and Benefits	\$1,315	\$1,292	\$1,445	\$1,567	\$1,783
Total Operations and Maintenance of Plant	\$1,939	\$1,986	\$2,088	\$2,216	\$2,153
Operations and Maintenance-Salaries and Benefits	\$902	\$1,029	\$1,138	\$1,007	\$1,064
Board Contribution to Food Services	\$116	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$278	\$272	\$327	\$264	\$351
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$130	\$108	\$76	\$169	\$116
Employee Benefits as a percentage of salaries*	34.34%	34.63%	35.83%	36.59%	35.52%

*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 2020-21 revised appropriations and the 2021-22 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	Business Administrator (Jim Schlessinger, shared with Warren County Special Services School District)	0
Curriculum Services	CST (Gretchen Stefankiewacz, shared with Knowlton Elementary School)	0
Municipal/Public Works	Snow plowing and road salt (Township of Allamuchy)	0
Purchasing	Middlesex County ESC	0
	National Joint Powers Alliance	0
	Hunterdon County ESC	0
Transportation Services, including Fuel	Special education transportation (Warren County Special Services School District)	0

Estimated Tax Rates

Municipality	Category	Amount
Allamuchy Township	(A) General Fund School Levy	9,430,040
	(D) Total School Levy	10,127,477
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	586,202,200
	(H) Estimated Equalized Valuation (as of 10/01/20)	694,305,579
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6087
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7276
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3582
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4586

Employee Contract List for District

Name	Category	Measure
James Schlessinger	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$109,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	5450
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	\$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	\$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 Schlessinger	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	07/01/20
	End Date of Contract	06/30/21
	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	15 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	Superintendent
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,933
	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