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03/25/2011

SALEM - LOWER ALLOWAYS CREEK

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	197	189	195
Pupils on Roll - Special Full-Time	18	13	11
Subtotal - Pupils On Roll	215	202	206
Private School Placements	2	2	3
Pupils Sent to Other Districts-Reg Prog	38	29	51
Pupils Sent to Other Dists-Spec Ed Prog	4	7	9
Pupils Received	5	3	

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SALEM - LOWER ALLOWAYS CREEK

Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		307,595	586,005
Withdrawal from Tuition Reserve-Excess over adj.	10-311		25,000	
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	3,230,000	3,359,200	3,379,668
Tuition	10-1300	30,830	6,000	
Transportation Fees from Other LEAs	10-1420-1440	13,200		
Interest Earned on Capital Reserve Funds	10-1XXX	3,020	100	100
Unrestricted Miscellaneous Revenues	10-1XXX	9,566	1,000	1,000
<b>SUBTOTAL</b>		<b>3,286,616</b>	<b>3,366,300</b>	<b>3,380,768</b>
<b>Revenues from State Sources:</b>				
Extraordinary Aid	10-3131	23,464		
Other State Aids	10-3XXX	3,455		
Categorical Special Education Aid	10-3132	87,446	120,734	120,734
Equalization Aid	10-3176	367,944	526,492	526,492
Categorical Security Aid	10-3177	13,503	19,694	19,694
Adjustment Aid	10-3178	115,151	106,941	153,657
Categorical Transportation Aid	10-3121	73,103	121,171	121,171
<b>SUBTOTAL</b>		<b>684,066</b>	<b>895,032</b>	<b>941,748</b>
<b>Revenues from Federal Sources:</b>				
Equalization Aid - ARRA ESF	16-4520	119,220		
Equalization Aid - ARRA GSF	17-4521	4,615		
Education Jobs Fund	18-4522			37,394
<b>SUBTOTAL</b>		<b>123,835</b>		<b>37,394</b>
Adjustment for Prior Year Encumbrances			83,918	
Actual Revenues (Over)/Under Expenditures		-58,482		
<b>TOTAL OPERATING BUDGET</b>		<b>4,036,035</b>	<b>4,677,845</b>	<b>4,945,915</b>
<b>GRANTS AND ENTITLEMENTS</b>				
<b>Revenues from Local Sources</b>				
	20-1XXX	3,918		
<b>Revenues from State Sources:</b>				
Other Restricted Entitlements	20-32XX	1,000		
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>1,000</b>		
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	13,588	12,585	10,697
Title II	20-4451-4455		7,300	2,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	57,340	56,334	47,884
Other	20-4XXX	76,351	28,375	
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>147,279</b>	<b>104,594</b>	<b>60,581</b>
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		<b>152,197</b>	<b>104,594</b>	<b>60,581</b>
<b>TOTAL REVENUES/SOURCES</b>		<b>4,188,232</b>	<b>4,782,439</b>	<b>5,006,496</b>

SALEM - LOWER ALLOWAYS CREEK

Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
<b>Instruction:</b>				
Regular Programs	11-1XX-100-XXX	1,504,926	1,511,332	1,559,842
Special Education	11-2XX-100-XXX	116,295	96,378	113,602
Basic Skills/Remedial	11-230-100-XXX	138,451	81,521	11,247
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	599	2,000	2,000
<b>Support Services:</b>				
Tuition	11-000-100-XXX	488,660	761,867	819,920
Attendance and Social Work Services	11-000-211-XXX	20,181	20,495	21,149

Health Services	11-000-213-XXX	52,274	57,175	60,261
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	129,867	154,917	148,700
Guidance	11-000-218-XXX	14,552	14,839	15,483
Child Study Teams	11-000-219-XXX	3,095	12,905	15,005
Improvement of Instructional Services	11-000-221-XXX	8,023	9,600	5,400
Educational Media Services - School Library	11-000-222-XXX	5,443	6,180	10,315
Instructional Staff Training Services	11-000-223-XXX	6,427	9,302	9,750
General Administration	11-000-230-XXX	130,919	134,720	136,666
School Administration	11-000-240-XXX	59,241	59,241	60,808
Central Svcs & Admin Info Technology	11-000-25X-XXX	88,140	89,037	92,135
Operation and Maintenance of Plant Services	11-000-26X-XXX	356,620	350,982	390,713
Student Transportation Services	11-000-270-XXX	331,056	387,584	429,450
Personal Services - Employee Benefits	11-XXX-XXX-XXX	523,722	783,055	739,275
Food Services	11-000-310-XXX	25,000	25,000	25,000
Total Support Services Expenditures		2,243,220	2,876,899	2,980,030
TOTAL GENERAL CURRENT EXPENSE		4,003,491	4,568,130	4,666,721
<b>CAPITAL EXPENDITURES</b>				
Interest Earned on Capital Reserve	10-604		100	100
Equipment	12-XXX-XXX-73X	32,544	108,593	278,500
Facilities Acquisition and Construction Services	12-000-4XX-XXX		1,022	594
TOTAL CAPITAL EXPENDITURES		32,544	109,715	279,194
OPERATING BUDGET GRAND TOTAL		4,036,035	4,677,845	4,945,915
<b>SPECIAL GRANTS AND ENTITLEMENTS</b>				
Local Projects	20-XXX-XXX-XXX	3,918		
Other State Projects:				
Other Special Projects	20-XXX-XXX-XXX	1,000		
Total State Projects		1,000		
Federal Projects:				
Title I	20-XXX-XXX-XXX	13,588	12,585	10,697
Title II	20-XXX-XXX-XXX		7,300	2,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	57,340	56,334	47,884
Other Special Projects	20-XXX-XXX-XXX	76,351	28,375	
Total Federal Projects		147,279	104,594	60,581
TOTAL GRANTS AND ENTITLEMENTS		152,197	104,594	60,581
Total Expenditures		4,188,232	4,782,439	5,006,496
<b>DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:</b>				
Capital Reserve - Transfer to Repayment of Debt	11-1XX-100-930			
Transfer Property Sale Proceeds to Debt Svc Res	12-000-400-933			
	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		4,188,232	4,782,439	5,006,496

SALEM - LOWER ALLOWAYS CREEK

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	260,018	301,919	326,919	42,419
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	277,963	280,983	281,083	281,183
Adult Education Programs	0	0	0	0
Maintenance Reserve	180,000	157,000	157,000	157,000
Legal Reserve	579,905	584,100	301,505	0
Tuition Reserve	25,000	25,000	0	0
Current Expense Emergency Reserve	30,000	30,000	30,000	30,000
Restricted for Repayment of Debt	0	0	0	0

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SALEM - LOWER ALLOWAYS CREEK

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2011 - 2012				
	2008-09 Actual (1)	2009-10 Actual (2)	2010-11 Original Budget (3)	2010-11 Revised Budget (4)	2011-2012 Proposed Budget (5)
Total Comparative Per Pupil Cost	13867	13976	16549	16924	16589
Total Classroom Instruction	9502	9823	11177	11406	10941
Classroom-Salaries and Benefits	9035	9159	10563	10746	10064
Classroom-General Supplies and Textbooks	335	506	236	273	498
Classroom-Purchased Services and Other	132	157	377	387	378
Total Support Services	1046	1207	1574	1635	1614
Support Services-Salaries and Benefits	480	576	729	783	823
Total Administrative Costs	1342	1428	1625	1663	1656
Administration-Salaries and Benefits	784	809	905	924	912
Legal Costs	0	30	29	30	32
Total Operations and Maintenance of Plant	1664	1769	1715	1757	1962
Operations & Maintenance of Plant-Salary & Ben.	662	727	54	69	239
Total Food Services Costs	113	114	121	124	121
Total Extracurricular Costs	9	3	14	14	13
Total Equipment Costs	92	148	121	538	1352
Employee Benefits as a % of Salaries	23.8	24.4	40.1	39.5	37.8

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2010-11 revised appropriations and 2011-12 budgeted appropriations presented in this advertised budget. Total 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.

SALEM - LOWER ALLOWAYS CREEK

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	11-12 Amount	Description of circumstances
Total Unusual Revenues:		0	Total Unusual Appropriations: 0

SALEM - LOWER ALLOWAYS CREEK

Shared Services -- Description of Shared Services

Shared Business Services contracted through Alloway Twp BOE  
 Cafeteria Management Services contracted through Alloway Twp BOE  
 Custodial supplies purchased through Oldmans Joint Purchasing Agreement  
 Paper purchased through Pittsgrove Paper Consortium  
 Child Study Team Services contracted through Salem County SSSD  
 Speech Services contracted through Downe Twp BOE  
 Member of Middlesex Regional Educational Services Commission Cooperative Pricing System  
 Member of County-Wide Internet Services  
 Shared Technology Technician with Mannington Twp BOE  
 Joint Purchasing of buses with Pittsgrove Twp BOE  
 Shared Custodial Services through Elsinboro Twp BOE  
 Shared Spanish Teacher with Mannington Twp BOE  
 Ice Cream/Milk/Bread Purchasing Consortium through Alloway Twp BOE

SALEM - LOWER ALLOWAYS CREEK

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS  
 General Fund School Levy 3,379,668 (A)  
 Estimated Net Taxable Valuation (as of 10/01/2010 ) 209,692,566 (B)  
 Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100 1.6117 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS  
 Total School Levy 0 (D)  
 Estimated Net Taxable Valuation (as of 10/01/2010 ) 209,692,566 (E)  
 Estimated 11-12 Total School Tax Rate=(D)/(E)X100 0.0000 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS  
 General Fund School Levy 3,379,668 (G)  
 Estimated Equalized Valuation (as of 10/01/2010 ) 295,424,277 (H)  
 Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100 1.1440 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS  
 Total School Levy 0 (J)  
 Estimated Equalized Valuation (as of 10/01/2010 ) 295,424,277 (K)  
 Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100 0.0000 (L)

SALEM - LOWER ALLOWAYS CREEK

17. Salaries and Benefits of Certain District Employees

Name Shared Service Agreement  
 Job Title Business Administrator  
 Base Annual Salary 0  
 FTE 0.0  
 Shared with Another District?  
 Member of Collective Bargaining ?  
 Contract Terms:  
 Beginning Date of Contract / /  
 Ending Date of Contract / /  
 Annual Work Days 0  
 Annual Vacation Days 0  
 Annual Sick Days 0

Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	
Additional Comments	Total fee for services \$74,072

SALEM - LOWER ALLOWAYS CREEK

17. Salaries and Benefits of Certain District Employees

Name	Fred Pratta
Job Title	Superintendent
Base Annual Salary	107,616
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2013
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	2
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	4,424
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	6,276
Dental Insurance	504
Life Insurance	0
Other Insurances	200
Retirement Plans	0
Post-Employment Benefits	6,000
Description of:	
Buyback of Sick Days	\$50/day with a \$6,000 cap
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments