

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,065.0	1,071.0	1,208.0
On Roll Regular Shared-Time	1.0	4.0	0.0
On Roll Special Ed Full-Time	174.0	171.0	34.0
On Roll Special Ed Shared-Time		1.0	0.0
On Roll Subtotal	1,240.0	1,247.0	1,242.0
In Private School Placements	12.0	13.0	0.0
Sent to Other Districts Regular	0.0	4.0	0.0
Sent to Other Districts Special Ed	29.0	30.0	0.0
Received	116.0	116.5	0.0
In State Facilities	2.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,392,321	2,440,167	2,488,970
	Total Tuition	10-1300	1,427,328	1,721,246	1,854,406
	Unrestricted Miscellaneous Revenues	10-1XXX	3,044	4,500	2,400
	Interest Earned on Capital Reserve Funds	10-1XXX	0	4,200	0
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apssds Only)	10-1XXX	14,265	0	0
	Total Revenues from Local Sources		3,836,958	4,170,113	4,345,776
General Fund Revenues from State Sources	School Choice Aid	10-3116	9,164	22,496	23,056
	Categorical Transportation Aid	10-3121	281,682	281,682	281,682
	Extraordinary Aid	10-3131	111,439	0	0
	Categorical Special Education Aid	10-3132	723,650	723,650	723,650
	Equalization Aid	10-3176	13,075,991	13,376,688	14,139,992
	Categorical Security Aid	10-3177	425,317	425,317	425,317
	Adjustment Aid	10-3178	2,162,927	2,162,927	2,162,927
	Total Revenues from State Sources		16,790,170	16,992,760	17,756,624
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	11,388	6,633	6,633
	Impact Aid-8007 Or 8008 Capital	10-4102	0	3,367	3,367
	Medicaid Reimbursement	10-4200	83,445	79,189	73,721
	Total Revenues from Federal Sources		94,833	89,189	83,721
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	590,551	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	159,998	0
	Withdrawal from Maintenance Reserve	10-310	0	0	125,000
	Withdrawal from Impact Aid Reserve (Capital)	10-319	0	3,367	0
	Adjustment for Prior Year Encumbrances		0	97,185	0
	Actual Revenues (Over)/Under Expenditures		2,136,812	0	0
General Fund Revenues	Total Operating Budget		22,858,773	22,103,163	22,311,121
Special Revenue Fund Revenues from Local Sources	Tuition from Local Education Authorities-Preschool	20-1320	0	0	55,000
	Other Revenue from Local Sources	20-1XXX	17,285	0	0
	Total Revenues from Local Sources	20-1XXX	17,285	0	55,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	35,617	0
	Preschool Education Aid	20-3218	2,232,799	2,203,698	2,307,060
	Other Restricted Entitlements	20-32XX	291,602	0	0
	Total Revenues from State Sources		2,524,401	2,239,315	2,307,060
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	977,392	992,654	882,938
	Title II	20-4451-4455	86,638	73,172	73,172
	Title IV	20-4471-4474	52,274	11,752	11,752
	I.D.E.A. Part B (Handicapped)	20-4420-4429	337,773	314,636	314,636
	Vocational Education	20-4430	12,877	20,045	20,045
	Other	20-4XXX	0	0	309,439
	Total Revenues from Federal Sources		1,466,954	1,412,259	1,611,982
Special Revenue Fund Revenues	Total Grants and Entitlements		4,008,640	3,651,574	3,974,042
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	105,620	103,967	98,802
	Total Revenues from Local Sources		105,620	103,967	98,802
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	201,124	197,977	188,142
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	2
	Total Local Repayment of Debt		306,744	301,944	286,946
Debt Service Fund Revenues	Total Repayment of Debt		306,744	301,944	286,946
All Fund Revenues	Total Revenues/Sources		27,174,157	26,056,681	26,572,109
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		27,174,157	26,056,681	26,572,109

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	66,748	50,000	50,000
	Special Education-Instruction	11-2XX-100-XXX	34,559	52,800	47,500
	Community Services Programs/Operations	11-800-330-XXX	38,500	30,000	38,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,111,139	2,105,671	2,329,243
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	3,850	3,750
	Undistributed Expenditures-Health Services	11-000-213-XXX	22,500	22,500	22,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	274,111	250,021	263,566
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	221,700	321,670	369,224
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	447,572	501,107	640,907
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	152,127	131,235	135,078
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,094	3,100	1,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	692,859	740,964	717,257
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	149,863	158,750	162,431
	Undistributed Expenditures-Central Services	11-000-251-XXX	248,542	263,811	287,394
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,733,522	1,721,780	1,717,794
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	784,011	715,000	635,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,447,957	1,993,224	1,971,577
	Total Undistributed Expenditures		8,289,997	8,932,683	9,257,971
General Fund Current Expenses for Increased Reserves	Increase In Impact Aid Reserve (Capital)	10-612	0	0	3,367
General Fund Current Expenses	Total General Current Expense		8,429,804	9,065,483	9,397,338
Capital Outlay	Capital Reserve-Transfer to Capital Projects	12-000-400-931	1,435,562	0	0
	Increase In Capital Reserve	10-604	0	155,798	0
	Interest Deposit to Capital Reserve	10-604	0	4,200	0
	Total Capital Outlay		1,435,562	159,998	0
General Fund Expenses and Transfers	General Fund Contribution to School Based Budgeting	10-000-520-930	12,993,407	12,877,682	12,913,783
	General Fund Grand Total		22,858,773	22,103,163	22,311,121
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	17,285	0	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,238,432	1,301,242	1,204,042
	Support Services	20-218-200-XXX	994,367	938,073	1,158,018
	Total Preschool Education Aid	20-218-XXX-XXX	2,232,799	2,239,315	2,362,060
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	291,602	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,524,401	2,239,315	2,362,060
Special Revenue Fund Expenses for Preschool Expansion Grant	Preschool Expansion Grant Instruction	20-220-100-XXX	8,129	0	0
	Preschool Expansion Grant	20-220-XXX-XXX	8,129	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	977,392	992,654	882,938
	Title II	20-XXX-XXX-XXX	86,638	73,172	73,172
	Title IV	20-XXX-XXX-XXX	52,274	11,752	11,752
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	329,644	314,636	314,636
	Vocational Education	20-XXX-XXX-XXX	12,877	20,045	20,045
	Other	20-XXX-XXX-XXX	0	0	309,439
	Total Federal Projects	20-XXX-XXX-XXX	1,466,954	1,412,259	1,611,982
Special Revenue Fund Expenses	Total Special Revenue Funds		4,008,640	3,651,574	3,974,042
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	306,744	301,944	286,946
	Total Debt Service Funds		306,744	301,944	286,946
All Fund Expenses	Total Expenditures/Appropriations		27,174,157	26,056,681	26,572,109
Expenses Net of Transfers	Total Expenditures Net of Transfers		27,174,157	26,056,681	26,572,109

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	802,803	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	207,000	207,000	82,000
	Legal Reserve	335,023	0	0	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	3,367
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	1,231,868	-30,564	0	0
	Repayment of Debt	2	2	2	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,105	\$16,702	\$16,587	\$17,129	\$17,472
Total Classroom Instruction	\$8,998	\$9,464	\$9,866	\$10,197	\$10,089
Classroom-Salaries and Benefits	\$8,594	\$9,073	\$9,486	\$9,808	\$9,950
Classroom-General Supplies and Textbooks	\$172	\$215	\$124	\$127	\$24
Classroom-Purchased Services	\$232	\$176	\$256	\$263	\$115
Total Support Services	\$2,813	\$2,895	\$2,711	\$2,799	\$3,272
Support Services-Salaries and Benefits	\$2,356	\$2,350	\$2,297	\$2,375	\$2,770
Total Administrative Costs	\$1,949	\$2,015	\$2,095	\$2,161	\$2,161
Administration Salaries and Benefits	\$1,358	\$1,466	\$1,528	\$1,579	\$1,640
Total Operations and Maintenance of Plant	\$1,729	\$1,771	\$1,688	\$1,738	\$1,752
Operations and Maintenance-Salaries and Benefits	\$920	\$1,024	\$859	\$888	\$900
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$585	\$526	\$205	\$211	\$167
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$107	\$187	\$196	\$201	\$181
Employee Benefits as a percentage of salaries*	32.25%	33.30%	40.65%	41.89%	44.58%

\*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 2019-20 revised appropriations and the 2020-21 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.

Advertised Blended Resource SBB Statement

Source	Budget Category	2018-19	2019-20	2020-21
Resources	Adjustment for Prior Year Encumbrances	0	0	0
	General Fund Contribution (15-5200)	12,939,784	12,877,682	12,913,783
	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	0	0	0
	Total SBB Resources	12,939,784	12,877,682	12,913,783
Appropriations	Instruction (15-XXX-100-XXX)	8,017,523	7,928,867	7,588,410
	Support Services (15-XXX-2XX-XXX)	4,922,261	4,948,815	5,325,373
	Equipment (15-XXX-XXX-73X)	0	0	0
	Total SBB Appropriations	12,939,784	12,877,682	12,913,783



Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Football Stadium with City of Salem	0
Others	Transportation - GSCSSD	0
Staffing - Other	SCSSSD - OT and PT	0

Estimated Tax Rates

Municipality	Category	Amount
Salem City	(A) General Fund School Levy	2,488,970
	(D) Total School Levy	2,587,772
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	123,788,835
	(H) Estimated Equalized Valuation (as of 10/01/19)	136,085,104
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.0107
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.0905
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.8290
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.9016

Employee Contract List for District

Name	Category	Measure
Dennis Spence	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	n/a
	Base Annual Salary Amount	\$89,427
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$850
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,464
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,508
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem capped at 30 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Available
	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
Dennis Spence	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
Dr. A. Patrick Michel	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,878
	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	06/30/21
	Contracted Number of Annual Work Days	260
	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	105
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. A. Patrick Michel	Total Allowances Amount	\$2,325
	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	\$40,520
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximun Amount ALlowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximumum Amount Allowed
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Aplicable
	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
Herbert Schectman	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$119,264
	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
Herbert Schectman	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	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	105
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,390
	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	\$33,208
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Amount Allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Amount Allowed
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
	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
Herbert Schectman	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