

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,026.0	1,065.0	1,096.0
On Roll Regular Shared-Time		1.0	1.0
On Roll Special Ed Full-Time	177.0	174.0	179.0
On Roll Special Ed Shared-Time	2.0		0.0
On Roll Subtotal	1,205.0	1,240.0	1,276.0
In Private School Placements	16.0	12.0	0.0
Sent to Other Districts Regular	3.0	0.0	0.0
Sent to Other Districts Special Ed	32.0	29.0	26.0
Received	95.0	116.0	0.0
In State Facilities	4.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,392,321	2,392,321	2,440,167
	Total Tuition	10-1300	1,543,955	1,522,500	1,666,000
	Unrestricted Miscellaneous Revenues	10-1XXX	45,468	4,500	4,500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	2,100	2,100
	Other Restricted Miscellaneous Revenues	10-1XXX	0	824,698	0
	Total Revenues from Local Sources		3,981,744	4,746,119	4,112,767
General Fund Revenues from State Sources	School Choice Aid	10-3116	11,224	9,164	22,496
	Categorical Transportation Aid	10-3121	160,883	281,682	281,682
	Extraordinary Aid	10-3131	116,569	0	0
	Categorical Special Education Aid	10-3132	547,474	723,650	723,650
	Equalization Aid	10-3176	13,075,991	13,075,991	13,376,688
	Categorical Security Aid	10-3177	401,438	425,317	425,317
	Adjustment Aid	10-3178	2,174,151	2,162,927	2,162,927
	PARCC Readiness Aid	10-3181	9,640	0	0
	Per Pupil Growth Aid	10-3182	9,640	0	0
	Professional Learning Community Aid	10-3183	9,550	0	0
	Total Revenues from State Sources		16,516,560	16,678,731	16,992,760
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	7,443	10,000	10,000
	Medicaid Reimbursement	10-4200	99,515	76,775	79,189
	Total Revenues from Federal Sources		106,958	86,775	89,189
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,265,105	590,551
	Actual Revenues (Over)/Under Expenditures		529,993	0	0
General Fund Revenues	Total Operating Budget		21,135,255	22,776,730	21,785,267
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	18,927	0	0
	Total Revenues from Local Sources	20-1XXX	18,927	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	25,320	35,617
	Preschool Education Aid	20-3218	2,173,511	2,191,400	2,203,698
	Other Restricted Entitlements	20-32XX	315,497	0	0
	Total Revenues from State Sources		2,489,008	2,216,720	2,239,315
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	896,172	992,654	992,654
	Title II	20-4451-4455	65,350	73,172	73,172
	Title IV	20-4471-4474	11,213	11,752	11,752
	I.D.E.A. Part B (Handicapped)	20-4420-4429	322,299	314,636	314,636
	Vocational Education	20-4430	12,382	20,045	20,045
	Other	20-4XXX	50,500	0	0
	Total Revenues from Federal Sources		1,357,916	1,412,259	1,412,259
Special Revenue Fund Revenues	Total Grants and Entitlements		3,865,851	3,628,979	3,651,574
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	109,838	105,620	103,967
	Total Revenues from Local Sources		109,838	105,620	103,967
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	209,156	201,122	197,977
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	0
	Total Local Repayment of Debt		318,994	306,744	301,944
Debt Service Fund Revenues	Total Repayment of Debt		318,994	306,744	301,944
All Fund Revenues	Total Revenues/Sources		25,320,100	26,712,453	25,738,785
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		25,320,100	26,712,453	25,738,785

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	88,739	64,750	50,000	
	Special Education-Instruction	11-2XX-100-XXX	48,861	53,300	52,800	
	Community Services Programs/Operations	11-800-330-XXX	38,500	30,000	30,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,259,357	2,140,233	2,105,671	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	3,845	3,850	
	Undistributed Expenditures-Health Services	11-000-213-XXX	22,500	23,000	22,500	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	191,366	249,271	250,021	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	275,906	236,461	321,670	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	431,415	582,435	501,107	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	143,639	130,172	131,235	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,538	10,500	3,100	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	725,568	747,931	740,964	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	142,791	130,179	158,750	
	Undistributed Expenditures-Central Services	11-000-251-XXX	277,415	274,235	263,811	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,782,726	1,954,196	1,721,780	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	792,283	773,382	715,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,381,739	1,894,063	1,833,226	
	Total Undistributed Expenditures			8,429,243	9,149,903	8,772,685
	General Fund Current Expenses	Total General Current Expense		8,605,343	9,297,953	8,905,485
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	87,992	0	0	
	Increase In Capital Reserve	10-604	0	200,000	0	
	Interest Deposit to Capital Reserve	10-604	0	2,100	2,100	
	Total Capital Outlay		87,992	202,100	2,100	
General Fund Expenses and Transfers	General Fund Contribution to School Based Budgeting	10-000-520-930	12,441,920	13,276,677	12,877,682	
	General Fund Grand Total		21,135,255	22,776,730	21,785,267	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	18,927	0	0	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,242,154	1,155,940	1,301,242
	Support Services	20-218-200-XXX	931,357	1,060,780	938,073
	Total Preschool Education Aid	20-218-XXX-XXX	2,173,511	2,216,720	2,239,315
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	315,497	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,489,008	2,216,720	2,239,315
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	896,172	992,654	992,654
	Title II	20-XXX-XXX-XXX	65,350	73,172	73,172
	Title IV	20-XXX-XXX-XXX	11,213	11,752	11,752
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	322,299	314,636	314,636
	Vocational Education	20-XXX-XXX-XXX	12,382	20,045	20,045
	Other	20-XXX-XXX-XXX	50,500	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,357,916	1,412,259	1,412,259
Special Revenue Fund Expenses	Total Special Revenue Funds		3,865,851	3,628,979	3,651,574
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	318,994	306,744	301,944
	Total Debt Service Funds		318,994	306,744	301,944
All Fund Expenses	Total Expenditures/Appropriations		25,320,100	26,712,453	25,738,785
Expenses Net of Transfers	Total Expenditures Net of Transfers		25,320,100	26,712,453	25,738,785

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	300,703	802,803	0	2,100
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,549,255	335,023	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	0
Restricted for Repayment of Debt	Repayment of Debt	2	0	0	0
Unrestricted	General Operating Budget	790,025	1,231,868	1,046,086	455,535
	Repayment of Debt	0	2	0	0

Advertised Per Pupil Cost Calculations

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	\$16,603	\$16,105	\$16,940	\$17,466	\$16,587
Total Classroom Instruction	\$9,469	\$8,998	\$9,609	\$9,907	\$9,866
Classroom-Salaries and Benefits	\$8,970	\$8,594	\$9,281	\$9,569	\$9,486
Classroom-General Supplies and Textbooks	\$232	\$172	\$128	\$132	\$124
Classroom-Purchased Services	\$267	\$232	\$200	\$206	\$256
Total Support Services	\$3,076	\$2,813	\$3,203	\$3,302	\$2,711
Support Services-Salaries and Benefits	\$2,525	\$2,356	\$2,573	\$2,653	\$2,297
Total Administrative Costs	\$1,814	\$1,949	\$2,033	\$2,096	\$2,095
Administration Salaries and Benefits	\$1,372	\$1,358	\$1,535	\$1,583	\$1,528
Total Operations and Maintenance of Plant	\$1,714	\$1,729	\$1,882	\$1,940	\$1,688
Operations and Maintenance-Salaries and Benefits	\$898	\$920	\$892	\$920	\$859
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$498	\$585	\$190	\$196	\$205
Total Equipment Costs	\$149	\$0	\$0	\$0	\$0
Legal Costs	\$106	\$107	\$35	\$36	\$196
Employee Benefits as a percentage of salaries*	33.49%	32.25%	42.33%	42.33%	40.65%

*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 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.

Advertised Blended Resource SBB Statement

Source	Budget Category	2017-18	2018-19	2019-20
Resources	Adjustment for Prior Year Encumbrances	0	0	0
	General Fund Contribution (15-5200)	12,575,932	13,276,677	12,877,682
	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	0	0	0
	Total SBB Resources	12,575,932	13,276,677	12,877,682
Appropriations	Instruction (15-XXX-100-XXX)	7,907,676	7,689,040	7,928,867
	Support Services (15-XXX-2XX-XXX)	4,668,256	5,587,637	4,948,815
	Equipment (15-XXX-XXX-73X)	0	0	0
	Total SBB Appropriations	12,575,932	13,276,677	12,877,682

Shared Services

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

Estimated Tax Rates

Municipality	Category	Amount
Salem City	(A) General Fund School Levy	2,440,167
	(D) Total School Levy	2,544,134
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	124,382,603
	(H) Estimated Equalized Valuation (as of 10/01/18)	140,152,704
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9618
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0454
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7411
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8153

Employee Contract List for District

Name	Category	Measure
David Keen	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,486
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$850
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,345
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,305
	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 rate capped @ 30 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
David Keen	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
Dennis Spence	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	n/a
	Base Annual Salary Amount	\$86,738
	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	07/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
Dennis Spence	Total Allowances Amount	\$850
	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	\$15,207
	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 @ 30 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
Dr. Amiot P. Michel	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$164,236
	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
Dr. Amiot P. Michel	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	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	\$2,325
	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	\$40,267
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Paid upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Paid upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Dr. Amiot P. Michel	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	\$32,810
Contractual Post-Employment Benefit Description of Payout of Sick days	Payable upon retirement	

Employee Contract List for District

Name	Category	Measure
Herbert Schectman	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payable upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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