

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	954.0	921.0	919.0
On Roll Special Ed Full-Time	146.0	154.0	154.0
On Roll Special Ed Shared-Time	2.0	1.0	0.0
On Roll Subtotal	1,102.0	1,076.0	1,073.0
In Private School Placements	7.0	2.0	0.0
Sent to Other Districts Regular	0.0	0.0	2.0
Sent to Other Districts Special Ed	23.0	24.0	26.0

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	9,817,994	10,014,354	10,214,641
	Unrestricted Miscellaneous Revenues	10-1XXX	42,081	115,796	90,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	702	500	500
	Total Revenues from Local Sources		9,860,777	10,131,150	10,305,641
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	154,764	154,764	154,764
	Extraordinary Aid	10-3131	174,723	155,000	175,000
	Categorical Special Education Aid	10-3132	686,228	686,228	686,228
	Equalization Aid	10-3176	5,719,489	5,719,489	5,719,489
	Categorical Security Aid	10-3177	63,955	63,955	63,955
	Adjustment Aid	10-3178	3,424	3,424	3,424
	Total Revenues from State Sources		6,802,583	6,782,860	6,802,860
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	44,071	41,447	44,501
	Total Revenues from Federal Sources		44,071	41,447	44,501
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	192,396	424,552
	Adjustment for Prior Year Encumbrances		0	150,066	0
	Actual Revenues (Over)/Under Expenditures		-501,555	0	0
General Fund Revenues	Total Operating Budget		16,205,876	17,297,919	17,577,554
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	769,487	0	0
	Student Activity Fund Revenue	20-1760	0	0	77,017
	Other Revenue from Local Sources	20-1XXX	0	1,999	0
	Total Revenues from Local Sources	20-1XXX	769,487	1,999	77,017
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	319,537	319,537
	Preschool Education Aid	20-3218	0	858,750	823,440
	Total Revenues from State Sources		0	1,178,287	1,142,977

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	322,091	438,332	372,582	
	Title II	20-4451-4455	35,781	47,990	40,792	
	Title III	20-4491-4494	3,190	2,378	2,021	
	Title IV	20-4471-4474	12,811	29,813	25,341	
	I.D.E.A. Part B (Handicapped)	20-4420-4429	304,811	334,845	284,618	
	CARES Act Education Stabilization Fund	20-4530	0	217,886	0	
	CARES-Digital Divide Grant	20-4531	0	110,681	0	
	Coronavirus Relief Fund (CRF)	20-4532	0	78,064	0	
	CRRSA Act-ESSER II	20-4534	0	846,676	846,676	
	CRRSA Act-Learning Acceleration Grant	20-4535	0	54,335	54,335	
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	45,000	
	Total Revenues from Federal Sources			678,684	2,206,000	1,671,365
	Special Revenue Fund Revenues	Total Grants and Entitlements		1,448,171	3,386,286	2,891,359
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	596,668	593,439	600,605	
	Other Miscellaneous	40-1XXX	3,660	0	0	
	Miscellaneous	40-1XXX	3,660	0	0	
	Total Revenues from Local Sources		600,328	593,439	600,605	
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	11,776	3,660	
	Total Local Repayment of Debt		600,328	605,215	604,265	
	Actual Revenues (Over)/Under Expenditures		462	0	0	
Debt Service Fund Revenues	Total Repayment of Debt		600,790	605,215	604,265	
All Fund Revenues	Total Revenues/Sources		18,254,837	21,289,420	21,073,178	
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,254,837	21,289,420	21,073,178	

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	5,543,435	5,735,354	5,684,200
	Special Education-Instruction	11-2XX-100-XXX	1,447,699	1,793,066	1,746,096
	Basic Skills/Remedial-Instruction	11-230-100-XXX	207	500	500
	Bilingual Education-Instruction	11-240-100-XXX	68,003	68,712	139,854
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	41,713	79,285	81,195
	School-Sponsored Athletics-Instruction	11-402-100-XXX	175,917	224,761	270,748
	Summer School	11-422-XXX-XXX	3,600	7,466	7,446
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,725,447	1,559,710	1,617,525
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,570	10,800	12,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	176,037	183,665	143,489
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	135,972	129,178	150,008
	Undistributed Expenditures-Guidance	11-000-218-XXX	313,149	304,700	320,303
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	568,702	559,835	636,679
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	117,867	172,414	107,693
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	164,082	85,236	101,688
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,635	7,300	30,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	458,892	619,183	542,353
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	684,316	710,915	796,960
	Undistributed Expenditures-Central Services	11-000-251-XXX	318,709	301,648	325,713
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	80,331	139,626	75,902
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,079,765	1,324,747	1,463,586
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	769,230	927,287	953,585
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,293,184	2,294,767	2,342,513
	Total Undistributed Expenditures		8,908,888	9,331,011	9,620,497
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
General Fund Current Expenses	Total General Current Expense		16,189,462	17,240,655	17,551,036

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	7,206	46,149	6,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	1,230	1,230
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		7,206	47,879	7,730
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	9,208	9,385	18,788
	General Fund Grand Total		16,205,876	17,297,919	17,577,554
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	1,999	0
	Student Activity Fund	20-475-XXX-XXX	0	0	77,017
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	189,394	318,872	343,581
	Support Services	20-218-200-XXX	558,929	847,579	799,396
	Facility Acquisition and Construction Services	20-218-400-XXX	21,164	11,836	0
	Total Preschool Education Aid	20-218-XXX-XXX	769,487	1,178,287	1,142,977
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	769,487	1,178,287	1,142,977
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	322,091	438,332	372,582
	Title II	20-XXX-XXX-XXX	35,781	47,990	40,792
	Title III	20-XXX-XXX-XXX	3,190	2,378	2,021
	Title IV	20-XXX-XXX-XXX	12,811	29,813	25,341
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	304,811	334,845	284,618
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	217,886	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	110,681	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	78,064	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	846,676	846,676
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	54,335	54,335
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	45,000
	Total Federal Projects	20-XXX-XXX-XXX	678,684	2,206,000	1,671,365
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,448,171	3,386,286

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	600,790	605,215	604,265
	Total Debt Service Funds		600,790	605,215	604,265
All Fund Expenses	Total Expenditures/Appropriations		18,254,837	21,289,420	21,073,178
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,254,837	21,289,420	21,073,178

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	119,572	220,274	220,774	221,274
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	164,895	164,895	165,395	165,895
	Legal Reserve	267,921	592,237	423,853	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	374,624	367,668	343,656	342,957
	Repayment of Debt	15,898	15,436	3,660	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	\$13,372	\$13,083	\$14,376	\$14,584	\$14,779
Total Classroom Instruction	\$8,337	\$8,044	\$8,969	\$8,826	\$8,854
Classroom-Salaries and Benefits	\$7,812	\$7,519	\$8,232	\$8,064	\$8,116
Classroom-General Supplies and Textbooks	\$329	\$286	\$462	\$519	\$492
Classroom-Purchased Services	\$195	\$240	\$275	\$243	\$247
Total Support Services	\$1,814	\$2,037	\$1,911	\$2,162	\$2,141
Support Services-Salaries and Benefits	\$1,514	\$1,468	\$1,553	\$1,715	\$1,642
Total Administrative Costs	\$1,662	\$1,657	\$1,776	\$1,894	\$1,894
Administration Salaries and Benefits	\$1,346	\$1,327	\$1,386	\$1,361	\$1,497
Total Operations and Maintenance of Plant	\$1,280	\$1,108	\$1,373	\$1,360	\$1,496
Operations and Maintenance-Salaries and Benefits	\$714	\$660	\$715	\$705	\$729
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$273	\$235	\$333	\$329	\$382
Total Equipment Costs	\$13	\$26	\$6	\$54	\$6
Legal Costs	\$34	\$40	\$36	\$35	\$36
Employee Benefits as a percentage of salaries*	26.30%	24.40%	22.99%	21.82%	22.15%

*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)
Municipal/Public Works	Paving of new sidewalk at SAMHS - City of South Amboy	0
Purchasing	ESCNJ COOP	0
	HCESC COOP	0
Recycling	City of South Amboy	0
Transportation Services, including Fuel	Special Education Busing - ESCNJ	0
	Transportation Coop - Sayreville	0

Estimated Tax Rates

Municipality	Category	Amount
South Amboy City	(A) General Fund School Levy	10,114,498
	(D) Total School Levy	10,711,520
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	902,450,400
	(H) Estimated Equalized Valuation (as of 10/01/20)	994,216,591
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1208
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1869
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0173
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0774

Employee Contract List for District

Name	Category	Measure
Jorge Diaz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$151,925
	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	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	23
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,200
	Total Bonuses Amount	\$12,953
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	up to, upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	na
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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
Jorge Diaz	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
Peter Frascella	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$144,386
	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	23
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Peter Frascella	Total Allowances Amount	\$1,515
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	na
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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	
Sheri Kemprowski	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Supervisor
	Base Annual Salary Amount	\$84,187
	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
Sheri Kemprowski	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	240
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$300
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	up to upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	na
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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
Sheri Kemprowski	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