

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	921.0	977.0	980.0
On Roll Special Ed Full-Time	154.0	169.0	200.0
On Roll Special Ed Shared-Time	1.0	1.0	0.0
On Roll Subtotal	1,076.0	1,147.0	1,180.0
In Private School Placements	2.0	3.0	5.0
Sent to Other Districts Special Ed	24.0	27.0	32.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,014,354	10,214,641	10,418,934
	Unrestricted Miscellaneous Revenues	10-1XXX	26,459	90,000	120,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	1,371	500	500
	Total Revenues from Local Sources		10,042,184	10,305,641	10,539,934
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	154,764	154,764	154,764
	Extraordinary Aid	10-3131	135,173	175,000	140,000
	Categorical Special Education Aid	10-3132	686,228	686,228	1,012,131
	Equalization Aid	10-3176	5,719,489	5,719,489	5,918,924
	Categorical Security Aid	10-3177	63,955	63,955	63,955
	Adjustment Aid	10-3178	3,424	3,424	3,424
	Other State Aids	10-3XXX	0	58,079	0
	Total Revenues from State Sources		6,763,033	6,860,939	7,293,198
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	48,269	44,501	50,627
	Other Federal Grant Revenue-Passed Through State	10-42XX	5,049	0	0
	Total Revenues from Federal Sources		53,318	44,501	50,627
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	431,355	424,552
	Adjustment for Prior Year Encumbrances		0	526,823	0
	Actual Revenues (Over)/Under Expenditures		-1,256,289	0	0
General Fund Revenues	Total Operating Budget		15,602,246	18,169,259	18,308,311
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	28,757	77,017	0
	Total Revenues from Local Sources	20-1XXX	28,757	77,017	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	319,537	230,944
	Preschool Education Aid	20-3218	840,379	823,440	964,296
	Total Revenues from State Sources		840,379	1,142,977	1,195,240

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	269,450	372,582	316,674
	Title II	20-4451-4455	47,655	40,792	34,673
	Title III	20-4491-4494	219	2,021	1,650
	Title IV	20-4471-4474	11,793	25,341	21,540
	Arp-Idea Preschool	20-4409	7,284	4,640	0
	Arp-Idea Basic	20-4419	0	54,594	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	320,984	284,618	241,925
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	105,157	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp-ESSER	20-4540	0	1,902,850	0
	CARES Act Education Stabilization Fund	20-4530	217,586	0	0
	CARES-Digital Divide Grant	20-4531	110,681	0	0
	Coronavirus Relief Fund (CRF)	20-4532	78,064	0	0
	CRRSA Act-ESSER II	20-4534	10,282	846,676	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	54,335	0
CRRSA Act-Mental Health Grant	20-4536	0	45,000	0	
	Total Revenues from Federal Sources		1,073,998	3,778,606	616,462
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		10,542	-11,889	77,017
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		1,114	28,055	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,954,790	5,014,766	1,888,719
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	593,439	600,605	602,948
	Other Miscellaneous	40-1XXX	67	0	0
	Miscellaneous	40-1XXX	67	0	0
	Total Revenues from Local Sources		593,506	600,605	602,948
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3,660	67
	Total Local Repayment of Debt		593,506	604,265	603,015
	Actual Revenues (Over)/Under Expenditures		11,709	0	0
Debt Service Fund Revenues	Total Repayment of Debt		605,215	604,265	603,015

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
All Fund Revenues	Total Revenues/Sources		18,162,251	23,788,290	20,800,045
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,162,251	23,788,290	20,800,045

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,352,216	5,882,682	5,776,402
	Special Education-Instruction	11-2XX-100-XXX	1,438,874	1,633,732	1,721,763
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	500	500
	Bilingual Education-Instruction	11-240-100-XXX	72,447	139,854	144,212
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	44,196	81,195	84,290
	School-Sponsored Athletics-Instruction	11-402-100-XXX	165,127	270,748	227,545
	Summer School	11-422-XXX-XXX	5,898	19,726	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,179,303	1,737,525	2,030,262
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,707	12,000	76,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	179,363	183,490	207,130
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	132,876	151,625	142,324
	Undistributed Expenditures-Guidance	11-000-218-XXX	313,484	280,303	322,694
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	604,638	637,061	724,394
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	112,416	107,693	109,399
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	89,456	101,688	100,801
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,101	28,500	28,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	480,816	555,096	551,012
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	717,463	831,960	927,361
	Undistributed Expenditures-Central Services	11-000-251-XXX	320,743	341,838	330,112
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	62,709	103,635	67,782
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,162,035	1,630,702	1,496,215
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	701,553	1,177,997	972,778
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,385,906	2,110,546	2,165,527
	Total Undistributed Expenditures		8,464,569	9,991,659	10,252,291
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		15,543,327	18,020,596	18,207,503

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	40,149	9,100	6,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	120,275	1,230
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		40,149	129,875	7,730
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	18,770	18,788	93,078
	General Fund Grand Total		15,602,246	18,169,259	18,308,311
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	39,299	65,128	77,017
	Scholarship Fund	20-476-XXX-XXX	1,114	28,055	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	226,540	343,581	330,533
	Support Services	20-218-200-XXX	613,839	799,396	864,707
	Total Preschool Education Aid	20-218-XXX-XXX	840,379	1,142,977	1,195,240
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	840,379	1,142,977	1,195,240
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	269,450	372,582	316,674
	Title II	20-XXX-XXX-XXX	47,655	40,792	34,673
	Title III	20-XXX-XXX-XXX	219	2,021	1,650
	Title IV	20-XXX-XXX-XXX	11,793	25,341	21,540
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	320,984	284,618	241,925
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	7,284	54,594	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	4,640	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	217,586	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	110,681	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	78,064	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	10,282	846,676	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	54,335	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	1,902,850	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	105,157	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Total Federal Projects	20-XXX-XXX-XXX	1,073,998	3,778,606	616,462

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		1,954,790	5,014,766	1,888,719
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	605,215	604,265	603,015
	Total Debt Service Funds		605,215	604,265	603,015
All Fund Expenses	Total Expenditures/Appropriations		18,162,251	23,788,290	20,800,045
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,162,251	23,788,290	20,800,045

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	367,668	623,339	615,837	532,164
	Repayment of Debt	15,436	3,727	67	0
Restricted for General Operating Budget	Capital Reserve	220,274	521,644	522,144	522,644
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	164,895	314,895	315,395	315,895
	Legal Reserve	592,237	764,732	340,879	0
	Unemployment Fund	107,532	107,528	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 Special Revenue Fund	Student Activity Fund	75,670	65,128	77,017	0
	Scholarship Fund	29,169	28,055	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0



Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,083	\$13,593	\$14,779	\$13,990	\$13,744
Total Classroom Instruction	\$8,044	\$8,155	\$8,854	\$8,256	\$7,962
Classroom-Salaries and Benefits	\$7,519	\$7,824	\$8,116	\$7,370	\$7,410
Classroom-General Supplies and Textbooks	\$286	\$203	\$492	\$609	\$338
Classroom-Purchased Services	\$240	\$129	\$247	\$276	\$214
Total Support Services	\$2,037	\$2,220	\$2,141	\$1,990	\$2,263
Support Services-Salaries and Benefits	\$1,468	\$1,601	\$1,642	\$1,541	\$1,711
Total Administrative Costs	\$1,657	\$1,758	\$1,894	\$1,841	\$1,828
Administration Salaries and Benefits	\$1,327	\$1,433	\$1,497	\$1,414	\$1,460
Total Operations and Maintenance of Plant	\$1,108	\$1,226	\$1,496	\$1,540	\$1,381
Operations and Maintenance-Salaries and Benefits	\$660	\$712	\$729	\$673	\$680
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$235	\$233	\$382	\$354	\$300
Total Equipment Costs	\$26	\$38	\$6	\$8	\$5
Legal Costs	\$40	\$40	\$36	\$34	\$34
Employee Benefits as a percentage of salaries*	24.40%	23.81%	22.15%	20.15%	18.98%

\*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 2021-22 revised appropriations and the 2022-23 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)
Insurance Coverages and Benefits	NJSAIF	0
	School Employee Health Benefit Program - State of NJ	0
Municipal/Public Works	City of South Amboy	0
Recycling	City of South Amboy	40,000
Special Education Services	Special Education Services - Sayreville School District	0
	Special Education Services - ESCNJ	0
	ABA trained - Paraprofessionals (2) - ESCNJ	0
	CBI Program for Life Skills Program - ESCNJ	0
Transportation Services, including Fuel	ESCNJ	0

**Estimated Tax Rates**

Municipality	Category	Amount
South Amboy City	(A) General Fund School Levy	10,316,787
	(D) Total School Levy	10,918,563
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	899,311,800
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,072,268,749
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1472
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2141
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9621
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0183

Employee Contract List for District

Name	Category	Measure
Jorge E. Diaz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$156,483
	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	\$22,774
	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	n/a
	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
Jorge E. 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	\$148,718
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	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	Max at Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	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	
Sheri Kemprowski	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Supervisor
	Base Annual Salary Amount	\$86,683
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	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	\$500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Sheri Kemprowski	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	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
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