

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		3,981,744	4,746,119	4,112,767
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
Subtotal - Revenues From State Sources		16,516,560	16,678,731	16,992,760
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
Subtotal - Revenues From Federal Sources		106,958	86,775	89,189
Budgeted Fund Balance - Operating Budget	10-303	0	1,265,105	590,551

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		529,993	0	0
Total Operating Budget		21,135,255	22,776,730	21,785,267
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	18,927	0	0
Total Revenues From Local Sources	20-1XXX	18,927	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr 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
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
Total Grants And Entitlements		3,865,851	3,628,979	3,651,574
Repayment of Debt:				
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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	209,156	201,122	197,977
Budgeted Fund Balance	40-303	0	2	0
Total Local Repayment Of Debt		318,994	306,744	301,944
Total Repayment Of Debt		318,994	306,744	301,944
Total Revenues/Sources		25,320,100	26,712,453	25,738,785
Total Revenues/Sources Net of Transfers		25,320,100	26,712,453	25,738,785

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,259,357	2,140,233	2,105,671
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	3,845	3,850
Undist. Expenditures - Health Services	11-000-213-XXX	22,500	23,000	22,500
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	191,366	249,271	250,021
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	275,906	236,461	321,670
Undist. Expenditures - Child Study Teams	11-000-219-XXX	431,415	582,435	501,107
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	143,639	130,172	131,235
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,538	10,500	3,100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	725,568	747,931	740,964
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	142,791	130,179	158,750
Undist. Expend. - Central Services	11-000-251-XXX	277,415	274,235	263,811
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,782,726	1,954,196	1,721,780
Undist. Expend.-Student Transportation Serv.	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
Total General Current Expense		8,605,343	9,297,953	8,905,485
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Capital Outlay		87,992	202,100	2,100
General Fund Contribution To SBB	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 Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	18,927	0	0
Preschool Education Aid:				
PEA 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
Other State Projects:				
Other	20-XXX-XXX-XXX	315,497	0	0
Total Other State Projects		315,497	0	0
Total State Projects	20-XXX-XXX-XXX	2,489,008	2,216,720	2,239,315
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
Total Special Revenue Funds		3,865,851	3,628,979	3,651,574
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	318,994	306,744	301,944
Total Debt Service Funds		318,994	306,744	301,944

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		25,320,100	26,712,453	25,738,785
Total Expenditures Net of Transfers		25,320,100	26,712,453	25,738,785

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
Unrestricted	General Operating Budget	790,025	1,231,868	1,046,086	455,535
Unrestricted	Repayment of Debt	0	2	0	0
Restricted for General Operating Budget	Capital Reserve	300,703	802,803	0	2,100
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	1,549,255	335,023	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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



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
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0
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**

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

ID=Salem City

Category	Amount
(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

Name=David Keen

Category	Measure
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

Name=David Keen

Category	Measure
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

Name=Dennis Spence

Category	Measure
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
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

Name=Dennis Spence

Category	Measure
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



Name=Dr. Amiot P. Michel

Category	Measure
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
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

Name=Dr. Amiot P. Michel

Category	Measure
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

Name=Herbert Schectman

Category	Measure
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
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

Name=Herbert Schectman

Category	Measure
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