

Salem

Salem City

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,071.0	1,017.0	1,073.0
On Roll Regular Shared-Time	4.0	2.0	0.0
On Roll Special Ed Full-Time	171.0	215.0	221.0
On Roll Special Ed Shared-Time	1.0		0.0
On Roll Subtotal	1,247.0	1,234.0	1,294.0
In Private School Placements	13.0	7.0	0.0
Sent to Other Districts Regular	4.0	6.0	0.0
Sent to Other Districts Special Ed	30.0	25.0	22.0
Received	116.5	126.5	0.0
In State Facilities	3.0		0.0

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	2,440,167	2,488,970	2,538,749
	Total Tuition	10-1300	2,125,767	1,854,406	2,012,000
	Unrestricted Miscellaneous Revenues	10-1XXX	57,955	2,400	2,400
	Total Revenues from Local Sources		4,623,889	4,345,776	4,553,149
General Fund Revenues from State Sources	School Choice Aid	10-3116	22,496	23,056	22,204
	Categorical Transportation Aid	10-3121	281,682	281,682	281,682
	Extraordinary Aid	10-3131	78,815	0	0
	Categorical Special Education Aid	10-3132	723,650	723,650	723,650
	Equalization Aid	10-3176	13,376,688	14,139,992	15,110,758
	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		17,071,575	17,756,624	18,726,538	
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	0	6,633	6,700
	Impact Aid-8007 or 8008 Capital	10-4102	0	3,367	0
	Medicaid Reimbursement	10-4200	98,049	73,721	65,023
	Total Revenues from Federal Sources		98,049	83,721	71,723
General Fund Revenues from Other Sources	Withdrawal from Maintenance Reserve	10-310	0	125,000	0
	Adjustment for Prior Year Encumbrances		0	785,447	0
	Actual Revenues (Over)/Under Expenditures		-339,407	0	0
General Fund Revenues	Total Operating Budget		21,454,106	23,096,568	23,351,410
Special Revenue Fund Revenues from Local Sources	Tuition from Local Education Authorities-Preschool	20-1320	0	55,000	0
	Other Revenue from Local Sources	20-1XXX	74,047	0	0
	Total Revenues from Local Sources		74,047	55,000	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	51,789
	Preschool Education Aid	20-3218	2,236,358	2,307,060	2,385,900
	Other Restricted Entitlements	20-32XX	303,977	0	0
	State Grants Through Intermediate Sources	20-3700	0	0	309,439
	Total Revenues from State Sources		2,540,335	2,307,060	2,747,128

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
	Title I	20-4411-4416	933,531	882,938	861,165
	Title II	20-4451-4455	101,488	73,172	73,227
	Title IV	20-4471-4474	51,184	11,752	62,880
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	351,692	314,636	369,116
	Vocational Education	20-4430	15,039	20,045	15,050
	CARES Act Education Stabilization Fund	20-4530	426,540	0	0
	Other	20-4XXX	0	309,439	0
	Total Revenues from Federal Sources		1,879,474	1,611,982	1,381,438
Special Revenue Fund Revenues	Total Grants and Entitlements		4,493,856	3,974,042	4,128,566
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	103,967	98,802	95,322
	Total Revenues from Local Sources		103,967	98,802	95,322
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	197,977	188,142	181,516
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	0
	Total Local Repayment of Debt		301,944	286,946	276,838
Debt Service Fund Revenues	Total Repayment of Debt		301,944	286,946	276,838
All Fund Revenues	Total Revenues/Sources		26,249,906	27,357,556	27,756,814
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		26,249,906	27,357,556	27,756,814

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	23,508	50,000	35,000	
	Special Education-Instruction	11-2XX-100-XXX	12,480	47,500	37,500	
	Community Services Programs/Operations	11-800-330-XXX	0	38,500	38,500	
	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,159,188	2,329,243	1,840,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	3,750	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	183,275	263,566	235,225	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	218,904	369,224	840,473	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	651,580	640,907	820,109	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	126,238	135,078	139,980	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	682	1,750	0	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	620,725	717,257	837,034	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	141,790	162,431	162,300	
	Undistributed Expenditures-Central Services	11-000-251-XXX	280,062	287,394	305,597	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,581,941	1,717,794	1,758,411	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	693,252	635,500	529,300	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,836,296	2,757,024	2,340,614	
	Total Undistributed Expenditures		8,516,433	10,043,418	9,832,293	
	General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	0	0	150,000
		Increase In Impact Aid Reserve (Capital)	10-612	0	3,367	0
General Fund Current Expenses	Total General Current Expense		8,552,421	10,182,785	10,093,293	
General Fund Expenses and Transfers	General Fund Contribution to School Based Budgeting	10-000-520-930	12,901,685	12,913,783	13,258,117	
	General Fund Grand Total		21,454,106	23,096,568	23,351,410	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	74,047	0	0	
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,196,885	1,204,042	1,195,377	
	Support Services	20-218-200-XXX	1,039,473	1,158,018	1,242,312	
	Total Preschool Education Aid	20-218-XXX-XXX	2,236,358	2,362,060	2,437,689	
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	303,977	0	309,439	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,540,335	2,362,060	2,747,128	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
	Title I	20-XXX-XXX-XXX	933,530	882,938	861,165
	Title II	20-XXX-XXX-XXX	101,488	73,172	73,227
	Title IV	20-XXX-XXX-XXX	51,185	11,752	62,880
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	351,692	314,636	369,116
	Vocational Education	20-XXX-XXX-XXX	15,039	20,045	15,050
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	426,540	0	0
	Other	20-XXX-XXX-XXX	0	309,439	0
	Total Federal Projects	20-XXX-XXX-XXX	1,879,474	1,611,982	1,381,438
Special Revenue Fund Expenses	Total Special Revenue Funds		4,493,856	3,974,042	4,128,566
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	301,944	286,946	276,838
	Total Debt Service Funds		301,944	286,946	276,838
All Fund Expenses	Total Expenditures/Appropriations		26,249,906	27,357,556	27,756,814
Expenses Net of Transfers	Total Expenditures Net of Transfers		26,249,906	27,357,556	27,756,814

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
	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	207,000	207,000	82,000	232,000
Restricted for General Operating Budget	Legal Reserve	0	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	3,367	3,367
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	-30,564	-290,389	0	0
	Repayment of Debt	2	2	0	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	\$16,702	\$13,106	\$17,472	\$18,236	\$17,977
Total Classroom Instruction	\$9,464	\$7,607	\$10,089	\$10,575	\$9,977
Classroom-Salaries and Benefits	\$9,073	\$7,194	\$9,950	\$10,435	\$9,842
Classroom-General Supplies and Textbooks	\$215	\$267	\$24	\$24	\$27
Classroom-Purchased Services	\$176	\$146	\$115	\$116	\$109
Total Support Services	\$2,895	\$2,230	\$3,272	\$3,410	\$3,781
Support Services-Salaries and Benefits	\$2,350	\$1,943	\$2,770	\$2,905	\$2,731
Total Administrative Costs	\$2,015	\$1,565	\$2,161	\$2,245	\$2,243
Administration Salaries and Benefits	\$1,466	\$1,189	\$1,640	\$1,720	\$1,636
Total Operations and Maintenance of Plant	\$1,771	\$1,307	\$1,752	\$1,802	\$1,784
Operations and Maintenance-Salaries and Benefits	\$1,024	\$781	\$900	\$944	\$930
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$526	\$397	\$167	\$172	\$162
Total Equipment Costs	\$0	\$208	\$0	\$0	\$0
Legal Costs	\$187	\$106	\$181	\$182	\$58
Employee Benefits as a percentage of salaries*	33.30%	32.92%	44.58%	50.53%	47.00%

*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.

Advertised Blended Resource SBB Statement

Source	Budget Category	2019-20	2020-21	2021-22
	Adjustment for Prior Year Encumbrances	0	0	0
	General Fund Contribution (15-5200)	12,556,726	12,913,783	13,258,117
Resources	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	0	0	0
	Total SBB Resources	12,556,726	12,913,783	13,258,117
	Instruction (15-XXX-100-XXX)	8,174,313	7,588,410	7,739,468
Appropriations	Support Services (15-XXX-2XX-XXX)	4,064,530	5,325,373	5,518,649
	Equipment (15-XXX-XXX-73X)	317,883	0	0
	Total SBB Appropriations	12,556,726	12,913,783	13,258,117

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 - GCSSSD	0
Staffing - Other	SCSSSD - OT and PT	0

Salem

Salem City

Estimated Tax Rates

Municipality	Category	Amount
	(A) General Fund School Levy	2,538,749
	(D) Total School Levy	2,634,071
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	125,115,488
	(H) Estimated Equalized Valuation (as of 10/01/20)	136,480,753
Salem City	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.0291
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.1053
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.8602
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.9300

Employee Contract List for District

Name	Category	Measure
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	N/A
	Base Annual Salary Amount	\$92,199
	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
Dennis Spence	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	\$11,170
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per Current Available
	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 Applicable
	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
	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
Dennis Spence	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
	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$171,186
	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
Dr. A. Patrick Michel	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)	\$4,525
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,966
	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
	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
Job Title II		None Reported
Base Annual Salary Amount		\$123,080
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	07/01/20
	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
Herbert Schectman	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	\$27,545
	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	Nor 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
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Herbert Schectman	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported