

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020	10-15-2021	10-15-2022
	Actual	Actual	Estimate
On Roll Regular Full-Time	1,017.0	1,013.0	1,033.0
On Roll Regular Shared-Time	2.0		0.0
On Roll Special Ed Full-Time	215.0	199.0	199.0
On Roll Subtotal	1,234.0	1,212.0	1,232.0
In Private School Placements	7.0	2.0	7.0
Sent to Other Districts Regular	6.0	2.0	2.0
Sent to Other Districts Special Ed	25.0	25.0	45.0
Received	126.5	116.0	116.0
In State Facilities		2.0	1.0

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	2,488,970	2,538,749	2,589,524	
	Total Tuition	10-1300	1,866,799	2,012,000	1,738,000	
	Unrestricted Miscellaneous Revenues	10-1XXX	47,350	2,400	2,400	
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	1,350	
	Total Revenues from Local Sources		4,403,119	4,553,149	4,331,274	
	School Choice Aid	10-3116	24,828	22,204	12,183	
	Categorical Transportation Aid	10-3121	281,682	281,682	281,682	
	Extraordinary Aid	10-3131	350,338	0	0	
	Categorical Special Education Aid	10-3132	723,650	723,650	723,650	
	Equalization Aid	10-3176	13,619,256	15,110,758	15,691,846	
General Fund Revenues from State Sources	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		17,587,998	18,726,538	19,297,605	
	Impact Aid-8002 or 8003 General	10-4101	0	6,700	0	
	Medicaid Reimbursement	10-4200	120,436	65,023	66,234	
	Total Revenues from Federal Sources		120,436	71,723	66,234	
	Actual Revenues (Over)/Under Expenditures		-1,136,335	0	0	
	Total Operating Budget		20,975,218	23,351,410	23,695,113	
	Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	101,805	99,500	100,000
		Scholarship Fund Revenue	20-1770	3,619	0	0
Other Revenue from Local Sources		20-1XXX	32,588	0	0	
Total Revenues from Local Sources		20-1XXX	138,012	99,500	100,000	
Preschool Education Aid-Prior Year Carryover		20-3218	0	51,789	0	
Preschool Education Aid		20-3218	2,240,739	2,385,900	2,026,350	
Other Restricted Entitlements		20-32XX	295,950	0	0	
State Grants Through Intermediate Sources		20-3700	0	309,439	309,439	
Total Revenues from State Sources			2,536,689	2,747,128	2,335,789	

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
	Title I	20-4411-4416	882,984	861,165	861,165
	Title II	20-4451-4455	94,247	73,227	73,227
	Title IV	20-4471-4474	62,880	62,880	62,880
	ARP-IDEA Preschool	20-4409	0	0	5,988
	ARP-IDEA Basic	20-4419	0	0	70,657
	IDEA Part B (Handicapped)	20-4420-4429	369,116	369,116	369,116
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	128,775
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Vocational Education	20-4430	15,050	15,050	15,050
	ARP-ESSER	20-4540	0	0	88,501
	CARES Act Education Stabilization Fund	20-4530	575,577	0	0
	CARES-Digital Divide Grant	20-4531	276,349	0	0
	Coronavirus Relief Fund (CRF)	20-4532	126,390	0	0
	CRRSA Act-ESSER II	20-4534	119,788	476,608	2,201,473
	CRRSA Act-Learning Acceleration Grant	20-4535	52,098	140,856	38,697
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		2,574,479	2,043,902	3,995,529
	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	135,090
	Total Grants and Entitlements		5,264,473	4,908,559	6,574,408
	Local Tax Levy	40-1210	98,802	95,322	93,458
	Total Revenues from Local Sources		98,802	95,322	93,458
	Debt Service Fund Revenues from State Sources	40-3160	188,142	181,516	177,967
	Total Local Repayment of Debt		286,944	276,838	271,425
	Actual Revenues (Over)/Under Expenditures		-1	0	0
	Total Repayment of Debt		286,943	276,838	271,425
	All Fund Revenues		26,526,634	28,536,807	30,540,946
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	135,090
	Total Revenues/Sources Net of Transfers		26,526,634	28,536,807	30,405,856

Advertised Appropriations

Budget Category	Description	Account	2020-21	2021-22	2022-23
			Actual	Revised	Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	26,526	35,000	170,090
	Special Education-Instruction	11-2XX-100-XXX	8,425	37,500	37,500
	Community Services Programs/Operations	11-800-330-XXX	0	38,500	38,500
	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,970,389	1,840,000	1,859,617
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	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	103,508	235,225	225,586
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	179,459	840,473	971,528
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	752,140	820,109	702,861
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	127,194	139,980	144,314
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	250	0	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	985,778	837,034	630,695
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	378,482	162,300	111,765
	Undistributed Expenditures-Central Services	11-000-251-XXX	334,337	305,597	320,159
	General Fund Current Expenses for Increased Reserves	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,501,487	1,758,411
Undistributed Expenditures-Student Transportation Services		11-000-270-XXX	509,393	529,300	624,727
Personal Services-Employee Benefits		11-XXX-XXX-2XX	2,006,495	2,340,614	2,159,239
Total Undistributed Expenditures			8,871,412	9,832,293	9,425,143
Interest Earned on Maintenance Reserve		10-606	0	0	1,350
Increase in Maintenance Reserve		10-606	0	150,000	775,000
Total General Current Expense			8,906,363	10,093,293	10,447,583
Facilities Acquisition and Construction Services		12-000-400-XXX	250,187	0	0
Total Capital Outlay			250,187	0	0
General Fund Expenses and Transfers		10-000-520-930	11,818,668	13,258,117	13,247,530
General Fund Grand Total		20,975,218	23,351,410	23,695,113	
Special Revenue Fund Expenses for Grants and Entitlements	20-XXX-XXX-XXX	32,588	0	0	

Advised Appropriations

Budget Category	Description	Account			
		2020-21 Actual	2021-22 Revised	2022-23 Proposed	
Special Revenue Fund Expenses for Preschool Education	Preschool Education Aid Instruction	20-218-100-XXX	982,063	1,195,377	957,894
	Support Services	20-218-200-XXX	1,258,676	1,242,312	1,203,546
	Total Preschool Education Aid	20-218-XXX-XXX	2,240,739	2,437,689	2,161,440
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	295,950	309,439	309,439
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,536,689	2,747,128	2,470,879
	Title I	20-XXX-XXX-XXX	882,984	861,165	861,165
	Title II	20-XXX-XXX-XXX	94,247	73,227	73,227
	Title IV	20-XXX-XXX-XXX	62,880	62,880	62,880
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	369,116	369,116	369,116
	Vocational Education	20-XXX-XXX-XXX	15,050	15,050	15,050
	ARR-IDEA Basic Grant Program	20-223-xxx-xxx	0	0	70,657
	ARR-IDEA Preschool Grant Program	20-224-xxx-xxx	0	0	5,988
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	575,577	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	276,349	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	126,390	0	0
Special Revenue Fund Expenses for Federal Projects	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	119,788	476,608	2,201,473
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	52,098	140,856	38,697
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARR-ESSER Grant Program	20-487-xxx-xxx	0	0	88,501
	ARR-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	128,775
	ARR-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	ARR-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Total Federal Projects	20-XXX-XXX-XXX	2,574,479	2,043,902	3,995,529
	Total Special Revenue Funds		5,264,473	4,908,559	6,574,408

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	286,943	276,838	271,425
	Total Debt Service Funds		286,943	276,838	271,425
All Fund Expenses	Total Expenditures/Appropriations		26,526,634	28,536,807	30,540,946
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	135,090
	Total Expenditures Net of Transfers		26,526,634	28,536,807	30,405,856

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited	Audited	Estimated	Estimated
		Balance 06/30/2020	Balance 06/30/2021	Balance 06/30/2022	Balance 06/30/2023
Unrestricted	General Operating Budget	-290,389	824,956	824,956	824,956
	Repayment of Debt	2	3	0	0
	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	207,000	82,000	232,000	1,008,350
	Legal Reserve	0	0	0	0
	Unemployment Fund	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
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	Student Activity Fund	55,526	47,814	47,546	48,046
	Scholarship Fund	85,515	77,934	51,673	43,173
Restricted for Special Revenue Fund	Student Activity Fund	55,526	47,814	47,546	48,046
	Scholarship Fund	85,515	77,934	51,673	43,173
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0
	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

	Per Pupil Cost Calculations		2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
	2019-20 Actual Costs	2020-21 Actual Costs			
Total Budgetary Comparative Per Pupil Cost	\$13,106	\$16,214	\$17,977	\$19,193	\$18,122
Total Classroom Instruction	\$7,607	\$8,950	\$9,977	\$10,652	\$9,960
Classroom-Salaries and Benefits	\$7,194	\$8,616	\$9,842	\$10,507	\$9,555
Classroom-General Supplies and Textbooks	\$267	\$114	\$27	\$28	\$207
Classroom-Purchased Services	\$146	\$220	\$109	\$116	\$198
Total Support Services	\$2,230	\$2,806	\$3,781	\$4,037	\$3,883
Support Services-Salaries and Benefits	\$1,943	\$2,252	\$2,731	\$2,916	\$2,587
Total Administrative Costs	\$1,565	\$2,490	\$2,243	\$2,395	\$2,134
Administration Salaries and Benefits	\$1,189	\$1,438	\$1,636	\$1,747	\$1,608
Total Operations and Maintenance of Plant	\$1,307	\$1,540	\$1,784	\$1,904	\$1,736
Operations and Maintenance-Salaries and Benefits	\$781	\$968	\$930	\$993	\$922
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$397	\$428	\$162	\$173	\$377
Total Equipment Costs	\$208	\$0	\$0	\$0	\$0
Legal Costs	\$106	\$74	\$58	\$62	\$69
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	32.92%	38.75%	47.00%	47.00%	38.04%

\*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.

**Advertised Blended Resource SBB Statement**

Source	Budget Category	2020-21	2021-22	2022-23
	Adjustment for Prior Year Encumbrances	403,573	0	0
	General Fund Contribution (15-5200)	11,716,581	13,258,117	13,247,530
Resources	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	0	0	0
	Total SBB Resources	12,120,154	13,258,117	13,247,530
	Instruction (15-XXX-100-XXX)	7,787,510	7,739,468	8,378,561
	Support Services (15-XXX-2XX-XXX)	4,332,644	5,518,649	4,868,969
Appropriations	Equipment (15-XXX-XXX-73X)	0	0	0
	Total SBB Appropriations	12,120,154	13,258,117	13,247,530

**Shared Services**

Shared Service Category	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

Estimated Tax Rates

Municipality	Category	Amount
Salem City	(A) General Fund School Levy	2,589,524
	(D) Total School Levy	2,682,982
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	123,081,736
	(H) Estimated Equalized Valuation (as of 10/01/21)	148,232,954
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.1039
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(A)/(H)	2.1798
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.7469
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.8100

Employee Contract List for District

Name	Category	Measure	Coordinator/Director/Manager/Supervisor
Job Title			
Job Title II		n/a	
Base Annual Salary Amount		\$95,242	
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		242	
Contracted Number of Annual Vacation Days		20	
Contracted Number of Annual Sick Days		15	
Contracted Number of Annual Personal Days		3	
Contracted Number of Annual Consulting Days		0	
Number of Other Contracted Non-Working Days		123	
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		\$18,078	
Contractual Post-Employment Benefit Description of Payout of Sick days		Maximum per days 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		Nothing 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		
Total Other/In-Kind Remuneration Amount	None Reported	\$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	
Job Title	Superintendent	
Job Title II	None Reported	
Base Annual Salary Amount		\$178,895
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		06/30/23
Contracted Number of Annual Work Days		242
Contracted Number of Annual Vacation Days		20
Contracted Number of Annual Sick Days		15
Contracted Number of Annual Personal Days		3
Contracted Number of Annual Consulting Days		0
Number of Other Contracted Non-Working Days		123
Description of Other Contracted Non-Working Days	None Reported	

Dr. A. Patrick Michel

Employee Contract List for District

Name	Category	Measure
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		\$32,346
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	Maximum Amount Allowed	
Contractual Post-Employment Benefit Description of Other Benefits 1	Not Applicable	
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	None Reported	\$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	
Job Title	Business Administrator	
Job Title II	None Reported	
Base Annual Salary Amount	None Reported	\$127,019
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
Herbert Schechman	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	242
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	123
	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	\$38,669
	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

Employee Contract List for District

Name	Category	Measure
Herbert Schechtman	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