

User Friendly Budgets

SALEM - SALEM CITY

Advertised Enrollments			
Enrollment Category	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	1,182	1,153	1,141
Pupils on Roll Regular Shared-Time	5	5	7
Pupils on Roll - Special Full-Time	251	242	245
Pupils on Roll - Special Shared-Time	10	6	8
Private School Placements	20	22	25
Pupils Sent to Other Districts-Reg Prog	13	10	7
Pupils Sent to Other Dists-Spec Ed Prog	17	9	8
Pupils Received	243	243	240
Pupils in State Facilities	12	18	18

Advertised Revenues				
Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303	0	1,250,000	1,387,787
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,366,655	2,392,321	2,392,321
Tuition	10-1300	2,624,213	2,131,159	2,091,937
Unrestricted Miscellaneous Revenues	10-1XXX	167,926	147,810	137,400
SUBTOTAL		5,158,794	4,671,290	4,621,658
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	6,738,659	0	0
Supplemental Core Curriculum Standards Aid	10-3112	482,496	0	0
School Choice Aid	10-3116	99,708	35,504	17,073
Education Opportunity Aid	10-3117	5,323,284	0	0
Discretionary Education Opportunity Aid	10-3118	1,500,000	0	0
Transportation Aid	10-3120	143,204	0	0
Special Education Aid	10-3130	1,320,781	0	0
Bilingual Education	10-3140	108	0	0
Stabilization Aid	10-3171	20,639	0	0
Extraordinary Aid	10-3131	18,422	21,348	21,348
Consolidated Aid	10-3195	131,774	0	0
Other State Aids	10-3XXX	6,698	0	0
Categorical Special Education Aid	10-3132	0	550,172	548,479

Equalization Aid	10-3176	0	13,732,290	13,181,773
Categorical Security Aid	10-3177	0	390,029	405,874
Adjustment Aid	10-3178	0	1,748,194	1,619,157
Categorical Transportation Aid	10-3121	0	123,604	174,437
SUBTOTAL		15,785,773	16,601,141	16,601,141
Revenues from Federal Sources:				
IMPACT Aid	10-4100	16,858	0	0
Medicaid Reimbursement	10-4200	18,196	30,000	61,691
SUBTOTAL		35,054	30,000	61,691
Adjustment for Prior Year Encumbrances		0	867,180	0
Actual Revenues (Over)/Under Expenditures		-605,726	0	0
TOTAL OPERATING BUDGET		20,373,895	23,419,611	22,672,277
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Early Childhood Program Aid - Pr Year Carryover	20-3211	0	50,815	36,173
Early Childhood Program Aid	20-3211	1,270,092	0	0
Demonstrably Effective Program Aid	20-3212	559,719	0	0
Preschool Education Aid	20-3218	0	1,473,635	1,606,122
Other Restricted Entitlements	20-32XX	416,131	291,000	291,000
TOTAL REVENUES FROM STATE SOURCES		2,245,942	1,815,450	1,933,294
Revenues from Federal Sources:				
Title I	20-4411-4416	1,447,397	1,015,244	862,872
I.D.E.A. Part B (Handicapped)	20-4420-4429	336,425	330,983	281,335
Vocational Education	20-4430	29,832	23,113	19,646
Other	20-4XXX	318,200	638,207	159,270
TOTAL REVENUES FROM FEDERAL SOURCES		2,131,854	2,007,547	1,323,123
Transfers from Operating Budget-PreK/K	20-5200	70,250	95,905	0
TOTAL GRANTS AND ENTITLEMENTS		4,448,046	3,918,902	3,256,418
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303	0	5,207	4,785
Revenues from Local Sources:				
Local Tax Levy	40-1210	79,412	74,698	82,972
TOTAL REVENUES FROM LOCAL SOURCES		79,412	74,698	82,972
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	267,941	269,610	259,881
TOTAL LOCAL REPAYMENT OF DEBT		347,353	349,515	347,638
TOTAL REPAYMENT OF DEBT		347,353	349,515	347,638
TOTAL REVENUES/SOURCES		25,169,294	27,688,028	26,267,333
DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Transfers from Operating Budget-PreK/K	20-5200	70,250	95,905	0
TOTAL REVENUES/SOURCES NET OF TRANSFERS		25,099,044	27,592,123	26,276,333

Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	97,483	113,066	29,750
Special Education	11-2XX-100-XXX	27,604	19,601	36,955
Support Services:				
Tuition	11-000-100-XXX	1,442,909	1,918,075	1,632,014
Health Services	11-000-213-XXX	11,750	17,400	18,180
Speech, OT, PT, Related & Extraordinary	11-000-216,217	362,291	249,960	375,900
Guidance	11-000-218-XXX	44,830	68,987	70,206
Child Study Teams	11-000-219-XXX	445,479	489,195	567,395
Improvement of Instructional Services	11-000-221-XXX	508,243	375,791	339,362
Instructional Staff Training Services	11-000-223-XXX	15,155	11,921	4,600
General Administration	11-000-230-XXX	472,772	487,088	450,942
School Administration	11-000-240-XXX	85,948	93,301	95,138
Central Svcs & Admin Info Technology	11-000-25X-XXX	449,217	462,828	473,167
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,934,939	2,974,089	2,446,372
Student Transportation Services	11-000-270-XXX	498,321	794,171	642,326
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,344,742	1,705,364	1,418,015
Total Support Services Expenditures		7,616,596	9,748,180	8,533,617
TOTAL GENERAL CURRENT EXPENSE		7,741,683	9,880,847	8,600,322
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	231,522	211,427	0
TOTAL CAPITAL EXPENDITURES		231,522	211,427	0
General Fund Contribution to SBB	10-000-520-930	12,400,690	13,327,337	14,071,955
OPERATING BUDGET GRAND TOTAL		20,373,895	23,419,611	22,672,277
SPECIAL GRANTS AND ENTITLEMENTS				
Instruction	20-218-100-XXX	741,707	981,812	925,198
Preschool Education Aid:				
Support Services	20-218-200-XXX	558,485	638,543	717,097
Facilities Acquisition and Construction Services	20-218-400-XXX	40,150	0	0
TOTAL PRESCHOOL EDUCATION AID		1,340,342	1,620,355	1,642,295
Other State Projects:				
Other Special Projects	20-XXX-XXX-XXX	416,131	291,000	291,000
Total State Projects		1,756,473	1,911,355	1,933,295
Federal Projects:				
Title I	20-XXX-XXX-XXX	700,339	1,015,244	862,872
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	336,425	330,983	281,335
Vocational Education	20-XXX-XXX-XXX	29,832	23,113	19,646
Other Special Projects	20-XXX-XXX-XXX	237,284	638,207	159,270
Total Federal Projects		1,303,880	2,007,547	1,323,123

Grant & Entitlements Cont to SBB	20-XXX-XXX-930	1,387,693	0	0
TOTAL GRANTS AND ENTITLEMENTS		4,448,046	3,918,902	3,256,418
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	347,353	349,515	347,638
TOTAL REPAYMENT OF DEBT		347,353	349,515	347,638
Total Expenditures		25,169,294	27,688,028	26,276,333
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib - Transfer to Grants and Entitlements	11-1XX-100-930	70,250	95,905	0
Capital Reserve – Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		25,099,044	27,592,123	26,276,333

Advertised Recapitulation of Balances				
Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved:				
General Operating Budget	1,705,820	1,700,221	1,700,221	450,221
Repayment of Debt	5,207	5,207	4,785	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1,000	1,000	1,000	1,000
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	137,787	137,787	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations					
	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-10 Proposed Budget
Total Comparative Per Pupil Cost	14,206	14,439	14,973	15,778	15,677
Total Classroom Instruction	8,420	8,269	8,340	8,442	8,607
Classroom-Salaries and Benefits	7,551	7,690	7,857	7,892	8,001
Classroom-General Supplies and Textbooks	755	421	344	406	417
Classroom-Purchased Services and Other	114	158	139	145	189

Total Support Services	2,474	2,635	2,600	2,886	3,016
Support Services-Salaries and Benefits	2,235	2,392	2,319	2,548	2,657
Total Administrative Costs	1,420	1,554	1,622	1,655	1,643
Administration-Salaries and Benefits	1,172	1,256	1,338	1,341	1,355
Total Operations and Maintenance of Plant	1,576	1,627	2,100	2,478	2,102
Operations & Maintenance of Plant-Salary & Ben.	720	791	990	996	1002
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	280	320	310	317	307
Total Equipment Costs	60	231	6	171	0
Employee Benefits as a % of Salaries	24.2	23.6	28.0	28.2	26.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2008-09 revised appropriations and the 2009-10 budgeted appropriations presented in this advertised budget. Total 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.

2006-07 actual, 2007-08 actual, 2008-09 original, 2008-09 revised, and 2009-10 amounts include a total of \$724, \$585, \$0, \$0, and \$0 per pupil, respectively, in federal and state funds in the blended resource school-based budgets

Salem – Salem City

Unusual Revenues and Appropriations

Line Number	09—10	Revenue Source or Description of circumstances	Approp. Due to	Amount
		Total Unusual Revenues:		0
		Total Unusual Appropriations:		0

Salem - Salem City

Shared Services – Description of Shared Services

CST SERVICES FOR ELSINBORO, LAC & MANNINGTON/FOOD-SERVICE-EL SINBORO, MANNINGTON/paper consortium w/Pittsgrove BOE; science kits w/county; technology internet w/county schools/ Elsinboro's email provider as well as student program; football stadium is city property; JIF; Related services w/SCSSSD; AVA county wide; counseling services for Mannington Twp. BOE; Maintenance Supplies

Salem - Salem City

22A. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	2,392,321 (A)
Estimated Net Taxable Valuation (as of 10/01/2007)	256,190,568 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)x100	0.9338 (C)
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	2,467,019 (D)
Estimated Net Taxable Valuation (as of 10/01/2007)	256,190,568 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)x100	0.9630 (F)
B. Estimated 08-09 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	2,392,321 (G)
Estimated Equalized Valuation (as of 10/01/2007)	255,281,149 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9371 (I)
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	2,467,019 (J)
Estimated Equalized Valuation (as of 10/01/2007)	255,281,149 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)x100	0.9664 (L)

Salem – Salem City

17. Salaries and Benefits of Certain District Employees

Name	Dr. Amiot Michel
Job Title	Superintendent
Base Annual Salary	127,000
FTE	1
Shared With Another District?	No
Contact Terms	
Beginning Date of Contract	02/01/08
Ending Date of Contract	07/01/2011
Annual Work Days	240
Annual Vacation Days	20
Annual Sick Days	15
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days:	
Benefits:	

Allowances	1,270
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	651
Dental Insurance	855
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	30,975
Description of:	
Buyback of Sick Days	Not to exceed max of 30 days
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	
Additional Comments	

Salem – Salem City

17. Salaries and Benefits of Certain District Employees

Name	Deborah A. Piccirillo
Job Title	Business Administrator
Base Annual Salary	98,242
FTE	1
Shared With Another District?	No
Contact Terms	
Beginning Date of Contract	07/01/08
Ending Date of Contract	07/01/09

Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days:	
Benefits:	
Allowances	982
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	30,114
Description of:	
Buyback of Sick Days	\$75 not to exceed \$15,000
Buyback of Vac. Days	Maximum of 40 days
Buyback of Personal Days	Converts to sick if not used
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	
Additional Comments	

Salem – Salem City

17. Salaries and Benefits of Certain District Employees

Name	David Keen
Job Title	Technology Coordinator
Base Annual Salary	86,418
FTE	1
Shared With Another District?	No
Contact Terms	
Beginning Date of Contract	07/01/08
Ending Date of Contract	07/01/09
Annual Work Days	260
Annual Vacation Days	15
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days:	
Benefits:	
Allowances	3,624
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	13,295
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	Maximum of 40 days
Buyback of Personal Days	Converts to sick if not used
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	

Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	
Additional Comments	

Additional Comments

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New Jersey Department of Education
Division of Finance
2009-2010

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Advertised Blended Resource SBB Statement

Budget Category	Account	2006-07	2007-08	2008-09
Resources:				
General Fund Contribution	15-5200	11,644,623	13,429,031	13,327,337
Adjustment for Prior Year Encumbrances		0	72,851	0
Restricted State Entitlements	15-32XX	559,719	559,719	0
Restricted Federal Entitlements	15-44XX	1,061,511	938,887	0
Total SBB Resources		13,265,853	15,000,488	13,327,337
Appropriations:				
Instruction	15-XXX-100-XXX	9,681,912	9,933,697	8,833,698
Support Services	15-XXX-2XX-XXX	3,583,939	5,041,891	4,484,739
Equipment	15-XXX-XXX-73X	0	24,900	8,900
Total SBB Appropriations		13,265,851	15,000,488	13,327,337