

Advertised Enrollments

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	957.0	1,026.0	1,050.0
On Roll Regular Shared-Time	1.0		0.0
On Roll Special Ed Full-Time	223.0	177.0	228.0
On Roll Special Ed Shared-Time	1.0	2.0	0.0
On Roll Subtotal	1,182.0	1,205.0	1,278.0
In Private School Placements	11.0	16.0	10.0
Sent to Other Districts Regular	5.0	3.0	0.0
Sent to Other Districts Special Ed	22.0	32.0	36.0
Received	94.0	95.0	103.0
In State Facilities	7.0	4.0	3.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,392,321	2,392,321	2,392,321
Total Tuition	10-1300	2,190,965	1,414,000	1,522,500
Unrestricted Miscellaneous Revenues	10-1XXX	21,088	4,500	4,500
Interest Earned On Capital Reserve Funds	10-1XXX	2,100	2,100	2,100
Other Restricted Miscellaneous Revenues	10-1XXX	0	0	824,698
Subtotal - Revenues From Local Sources		4,606,474	3,812,921	4,746,119
Revenues from State Sources:				
School Choice Aid	10-3116	8,418	11,224	9,164
Categorical Transportation Aid	10-3121	160,883	160,883	281,682
Extraordinary Aid	10-3131	153,047	0	0
Categorical Special Education Aid	10-3132	547,474	547,474	723,650
Equalization Aid	10-3176	13,075,991	13,075,991	13,075,991
Categorical Security Aid	10-3177	401,438	401,438	425,317
Adjustment Aid	10-3178	2,179,574	2,179,574	2,162,927
Parcc Readiness Aid	10-3181	9,640	9,640	0
Per Pupil Growth Aid	10-3182	9,640	9,640	0
Professional Learning Community Aid	10-3183	9,550	9,550	0
Other State Aids	10-3XXX	0	12,000	0
Subtotal - Revenues From State Sources		16,555,655	16,417,414	16,678,731
Revenues from Federal Sources:				
Impact Aid	10-4100	32,754	0	0
Impact Aid - 8002 Or 8003 General	10-4101	0	22,000	10,000
Medicaid Reimbursement	10-4200	96,657	71,540	76,775
ARRA/SEMI Revenue	10-4210	12,972	0	0
Subtotal - Revenues From Federal Sources		142,383	93,540	86,775

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	1,428,135	1,265,105
Other Financing Sources	10-5XXX	0	300,000	0
Adjustment For Prior Year Encumbrances		0	300,443	0
Actual Revenues (Over)/Under Expenditures		-25,424	0	0
Total Operating Budget		21,279,088	22,352,453	22,776,730
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	17,721	0	0
Total Revenues From Local Sources	20-1XXX	17,721	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	36,918	25,320
Preschool Education Aid	20-3218	2,197,694	2,095,581	2,191,400
Other Restricted Entitlements	20-32XX	309,439	0	0
Total Revenues From State Sources		2,507,133	2,132,499	2,216,720
Revenues from Federal Sources:				
Title I	20-4411-4416	880,218	732,941	992,654
Title II	20-4451-4455	130,771	122,230	73,172
Title IV	20-4471-4474	0	0	11,752
I.D.E.A. Part B (Handicapped)	20-4420-4429	311,595	315,000	314,636
Vocational Education	20-4430	10,834	10,418	20,045
Total Revenues From Federal Sources		1,333,418	1,180,589	1,412,259
Total Grants And Entitlements		3,858,272	3,313,088	3,628,979
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	111,421	109,838	105,620
Total Revenues From Local Sources		111,421	109,838	105,620

Advertised Revenues

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	212,173	209,156	201,124
Total Local Repayment Of Debt		323,594	318,994	306,744
Total Repayment Of Debt		323,594	318,994	306,744
Total Revenues/Sources		25,460,954	25,984,535	26,712,453
Total Revenues/Sources Net of Transfers		25,460,954	25,984,535	26,712,453

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	46,934	64,750	64,750
Special Education - Instruction	11-2XX-100-XXX	18,580	53,300	53,300
Community Services Programs/Operations	11-800-330-XXX	38,500	30,000	30,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,899,484	2,019,708	2,140,233
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	6,760	3,845	3,845
Undist. Expenditures - Health Services	11-000-213-XXX	22,500	23,000	23,000
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	223,182	249,647	249,271
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	230,543	289,922	236,461
Undist. Expenditures - Child Study Teams	11-000-219-XXX	433,282	558,642	582,435
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	147,027	140,059	130,172
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,070	10,500	10,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	601,378	810,584	747,931
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	110,973	148,566	130,179
Undist. Expend. - Central Services	11-000-251-XXX	289,880	254,583	274,235
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,737,042	1,940,688	1,954,196
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	555,521	826,715	773,382
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,403,434	1,681,643	1,894,063
Total Undistributed Expenditures		7,665,076	8,958,102	9,149,903
Total General Current Expense		7,769,090	9,106,152	9,297,953
Capital Expenditures:				
Equipment	12-XXX-XXX-730	184,328	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	9,670	0	0
Increase In Capital Reserve	10-604	45,000	0	200,000
Interest Deposit To Capital Reserve	10-604	2,100	2,100	2,100
Total Capital Outlay		241,098	2,100	202,100

Advertised Appropriations

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Fund Contribution To SBB	10-000-520-930	13,268,900	13,244,201	13,276,677
General Fund Grand Total		21,279,088	22,352,453	22,776,730
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	17,721	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	1,275,236	1,184,082	1,155,940
Support Services	20-218-200-XXX	922,458	948,417	1,060,780
Total Preschool Education Aid	20-218-XXX-XXX	2,197,694	2,132,499	2,216,720
Other State Projects:				
Other	20-XXX-XXX-XXX	309,439	0	0
Total Other State Projects		309,439	0	0
Total State Projects	20-XXX-XXX-XXX	2,507,133	2,132,499	2,216,720
Federal Projects:				
Title I	20-XXX-XXX-XXX	880,218	732,941	992,654
Title II	20-XXX-XXX-XXX	130,771	122,230	73,172
Title IV	20-XXX-XXX-XXX	0	0	11,752
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	311,595	315,000	314,636
Vocational Education	20-XXX-XXX-XXX	10,834	10,418	20,045
Total Federal Projects	20-XXX-XXX-XXX	1,333,418	1,180,589	1,412,259
Total Special Revenue Funds		3,858,272	3,313,088	3,628,979
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	323,594	318,994	306,744
Total Debt Service Funds		323,594	318,994	306,744
Total Expenditures/Appropriations		25,460,954	25,984,535	26,712,453
Total Expenditures Net of Transfers		25,460,954	25,984,535	26,712,453

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	782,673	790,025	971,122	41,040
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	253,603	300,703	302,803	504,903
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	1,503,422	1,549,255	335,023	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	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,794	\$16,603	\$18,042	\$17,864	\$16,940
Total Classroom Instruction	\$9,991	\$9,469	\$10,490	\$10,235	\$9,609
Classroom-Salaries and Benefits	\$9,487	\$8,970	\$9,975	\$9,730	\$9,281
Classroom-General Supplies and Textbooks	\$309	\$232	\$180	\$177	\$128
Classroom-Purchased Services	\$195	\$267	\$334	\$328	\$200
Total Support Services	\$3,374	\$3,076	\$3,484	\$3,402	\$3,203
Support Services-Salaries and Benefits	\$2,867	\$2,525	\$2,753	\$2,686	\$2,573
Total Administrative Costs	\$1,904	\$1,814	\$1,828	\$2,035	\$2,033
Administration Salaries and Benefits	\$1,470	\$1,372	\$1,449	\$1,413	\$1,535
Total Operations and Maintenance of Plant	\$2,028	\$1,714	\$1,969	\$1,927	\$1,882
Operations and Maintenance-Salaries and Benefits	\$910	\$898	\$847	\$826	\$892
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$440	\$498	\$247	\$241	\$190
Total Equipment Costs	\$26	\$149	\$0	\$0	\$0
Legal Costs	\$82	\$106	\$38	\$37	\$35
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	31.64%	33.49%	40.52%	39.73%	42.33%

*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 2017-18 revised appropriations and the 2018-19 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	2016-17	2017-18	2018-19
Resources:			
Adjustment for Prior Year Encumbrances	58,656	0	0
General Fund Contribution (15-5200)	13,268,900	13,244,201	13,276,677
Restricted State Entitlements (15-3200)	0	0	0
Restricted Federal Entitlements (15-44XX)	0	0	0
Total SBB Resources	13,327,556	13,244,201	13,276,677
Appropriations:			
Instruction (15-XXX-100-XXX)	8,114,087	7,942,038	7,689,040
Support Services (15-XXX-2XX-XXX)	5,074,461	5,302,163	5,587,637
Equipment (15-XXX-XXX-73X)	0	0	0
Total SBB Appropriations	13,188,548	13,244,201	13,276,677

Estimated Tax Rates

ID=Salem City

Category	Amount
(A) General Fund School Levy	2,392,321
(D) Total School Levy	2,497,941
(B) Estimated Net Taxable Valuation (as of 10/01/17)	123,956,510
(H) Estimated Equalized Valuation (as of 10/01/17)	132,944,840
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9300
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0152
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7995
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8789

Employee Contract List for District

Name=David Keen

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$102,314
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
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	125
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$0
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped
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

Employee Contract List for District

Name=David Keen

Category	Measure
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	No other allowances allowed
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Employee Contract List for District

Name=Dr. Amiot Patrick Michel

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$162,610
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	07/01/17
End Date of Contract	06/30/21
Contracted Number of Annual Work Days	240
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	125
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,550
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$27,827
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$33,763
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per NJ regulations
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped per NJ regulations
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

Employee Contract List for District

Name=Dr. Amiot Patrick Michel

Category	Measure
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

Employee Contract List for District

Name=Herbert Schectman

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$115,678
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
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	125
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	\$32,796
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per NJ regulations
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped per NJ regulations
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

Employee Contract List for District

Name=Herbert Schectman

Category	Measure
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