

SALEM - SALEM CITY

NOTICE IS HEREBY GIVEN to the legal voters of the Salem City School District, in the County of Salem, of the State of New Jersey, that a Public Hearing will be held in the Salem High School Library, 219 Walnut Street, Salem, New Jersey 08079 of the Salem City Board of Education, on Wednesday, May 4, 2016 at 6:00PM, for the purpose of conducting a public hearing on the following budget for the 2016-2017 school year.

Advertised Enrollments

ENROLLMENT CATEGORIES	October 15, 2014 Actual	October 15, 2015 Actual	October 15, 2016 Estimated
Pupils On Roll Regular Full-Time	1,003	997	1,038
Pupils On Roll Regular Shared-Time	0	1	1
Pupils On Roll - Special Full-Time	173	176	186
Pupils On Roll - Special Shared-Time	3	0	0
Subtotal - Pupils On Roll	1,179	1,174	1,225
Private School Placements	7	10	10
Pupils Sent to Other Districts - Reg Prog	5	7	7
Pupils Sent to Other Dists - Spec Ed Prog	20	17	10
Pupils Received	102	100	100
Pupils in State Facilities	5	6	0

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## Advertised Revenues

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,392,321	2,392,321	2,392,321
Total Tuition	10-1300	1,591,579	1,388,626	2,035,958
Unrestricted Miscellaneous Revenues	10-1XXX	17,524	4,500	4,500
Interest Earned On Capital Reserve Funds	10-1XXX	1	2,100	2,100
Subtotal - Revenues From Local Sources		4,001,425	3,787,547	4,434,879
Revenues from State Sources:				
School Choice Aid	10-3116	11,224	0	8,418
Categorical Transportation Aid	10-3121	159,661	159,661	160,883
Extraordinary Aid	10-3131	205,919	100,000	0
Categorical Special Education Aid	10-3132	538,956	538,956	547,474
Equalization Aid	10-3176	13,079,727	13,079,730	13,075,991
Categorical Security Aid	10-3177	404,168	404,168	401,438
Adjustment Aid	10-3178	2,171,621	2,171,621	2,179,574
Parcc Readiness Aid	10-3181	0	0	9,640
Per Pupil Growth Aid	10-3182	0	0	9,640
Professional Learning Community Aid	10-3183	0	0	9,550
Other State Aids	10-3XXX	19,280	30,504	11,224
Subtotal - Revenues From State Sources		16,590,556	16,484,640	16,413,832
Revenues from Federal Sources:				
Impact Aid	10-4100	27,612	25,000	0
Impact Aid - 8002 Or 8003 General	10-4101	0	0	22,000
Medicaid Reimbursement	10-4200	77,998	49,641	37,120
ARRA/SEMI Revenue	10-4210	68,731	0	0
Subtotal - Revenues From Federal Sources		174,341	74,641	59,120
Budgeted Fund Balance - Operating Budget	10-303	0	1,171,555	575,523
Actual Revenues (Over)/Under Expenditures		-97,987	0	0
Total Operating Budget		20,668,335	21,518,383	21,483,354
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	28,473	0	0
Total Revenues From Local Sources	20-1XXX	28,473	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	2,196,216	2,183,808	2,183,808
Other Restricted Entitlements	20-32XX	311,063	309,439	263,976
Total Revenues From State Sources		2,507,279	2,493,247	2,447,784
Revenues from Federal Sources:				
Title I	20-4411-4416	958,649	732,941	732,941
Title II	20-4451-4455	71,936	122,230	122,230
I.D.E.A. Part B (Handicapped)	20-4420-4429	335,999	315,000	315,000
Vocational Education	20-4430	12,257	10,418	10,418
Other	20-4XXX	7,179	0	0
Total Revenues From Federal Sources		1,386,020	1,180,589	1,180,589
Transfers From Operating Budget-Prek	20-5200	7,337	0	7,617
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	7,337	0
Total Grants And Entitlements		3,929,109	3,681,173	3,635,990
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	115,984	113,747	111,421
Total Revenues From Local Sources		115,984	113,747	111,421
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	220,860	216,597	212,173
Total Local Repayment Of Debt		336,844	330,344	323,594
Total Repayment Of Debt		336,844	330,344	323,594
Total Revenues/Sources		24,934,288	25,529,900	25,442,938
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	7,337	0	7,617
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	7,337	0
Total Revenues/Sources Net of Transfers		24,926,951	25,522,563	25,435,321



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## Advertised Appropriations

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	48,597	28,087	22,367
Special Education - Instruction	11-2XX-100-XXX	39,730	53,288	53,288
Community Services Programs/Operations	11-800-330-XXX	28,761	30,000	30,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,688,069	1,600,866	1,538,984
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	31,929	37,962	27,690
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	228,579	302,817	367,053
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	276,308	315,011	280,390
Undist. Expenditures - Child Study Teams	11-000-219-XXX	487,780	532,890	589,870
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	143,828	151,047	142,090
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,529	10,500	10,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	560,673	527,987	523,985
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	107,308	109,433	111,683
Undist. Expend. - Central Services	11-000-251-XXX	284,397	278,299	278,011
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,100,075	2,078,726	1,901,904
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	631,283	730,584	720,584
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,279,429	1,628,340	1,629,030
Total Undistributed Expenditures		7,845,687	8,327,462	8,144,774
Total General Current Expense		7,962,775	8,438,837	8,250,429
Capital Expenditures:				
Equipment	12-XXX-XXX-730	2,408	35,000	197,874
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,203	0	0
Interest Deposit To Capital Reserve	10-604	1	2,100	2,100
Total Capital Outlay		9,612	37,100	199,974
General Fund Contribution To SBB	10-000-520-930	12,695,948	13,042,446	13,032,951
General Fund Grand Total		20,668,335	21,518,383	21,483,354
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	28,473	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	1,280,672	1,255,334	1,261,358
Support Services	20-218-200-XXX	922,881	935,811	930,067
Total Preschool Education Aid	20-218-XXX-XXX	2,203,553	2,191,145	2,191,425
Other State Projects:				
Other	20-XXX-XXX-XXX	311,063	309,439	263,976
Total Other State Projects		311,063	309,439	263,976
Total State Projects	20-XXX-XXX-XXX	2,514,616	2,500,584	2,455,401
Federal Projects:				
Title I	20-XXX-XXX-XXX	958,649	732,941	732,941
Title II	20-XXX-XXX-XXX	71,936	122,230	122,230
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	335,999	315,000	315,000
Vocational Education	20-XXX-XXX-XXX	12,257	10,418	10,418
Other	20-XXX-XXX-XXX	7,179	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,386,020	1,180,589	1,180,589
Total Special Revenue Funds		3,929,109	3,681,173	3,635,990
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	336,844	330,344	323,594
Total Debt Service Funds		336,844	330,344	323,594
Total Expenditures/Appropriations		24,934,288	25,529,900	25,442,938
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	7,337	0	7,617
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	7,337	0
Total Expenditures Net of Transfers		24,926,951	25,522,563	25,435,321

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	1,701,495	1,573,378	716,701	430,368
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	201,001	201,503	203,603	205,703
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	360,551	495,383	289,190	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	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

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**SALEM - SALEM CITY**  
**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,142	\$17,561	\$18,568	\$18,054	\$17,201
Total Classroom Instruction	\$9,551	\$9,639	\$10,407	\$10,118	\$9,862
Classroom-Salaries and Benefits	\$9,037	\$9,129	\$9,999	\$9,722	\$9,488
Classroom-General Supplies and Textbooks	\$302	\$330	\$160	\$155	\$147
Classroom-Purchased Services	\$211	\$179	\$248	\$241	\$227
Total Support Services	\$3,257	\$3,488	\$3,645	\$3,544	\$3,407
Support Services-Salaries and Benefits	\$2,777	\$2,801	\$3,105	\$3,019	\$2,954
Total Administrative Costs	\$1,671	\$1,840	\$1,840	\$1,789	\$1,789
Administration Salaries and Benefits	\$1,382	\$1,425	\$1,501	\$1,460	\$1,470
Total Operations and Maintenance of Plant	\$2,224	\$2,158	\$2,200	\$2,139	\$1,903
Operations and Maintenance-Salaries and Benefits	\$1,008	\$1,065	\$1,092	\$1,061	\$881
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$414	\$411	\$450	\$438	\$216
Total Equipment Costs	\$21	\$17	\$31	\$30	\$162
Legal Costs	\$48	\$69	\$39	\$38	\$37
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	30.59%	31.24%	36.57%	36.57%	41.71%

\*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 (formerly Comparative Spending Guide) and can be found on the Department of Education 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 2015-16 revised appropriations and the 2016-17 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.

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**Advertised Blended Resource SBB Statement**

BUDGET CATEGORY	----- 2014-15 -----	----- 2015-16 -----	----- 2016-17 -----
Resources:			
Adjustment for Prior Year Encumbrances	54,275	0	0
General Fund Contribution (15-5200)	12,695,948	13,042,446	13,032,951
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	0	0	0
<b>Total SBB Resources</b>	<b>12,750,223</b>	<b>13,042,446</b>	<b>13,032,951</b>
Appropriations:			
Instruction (15-XXX-100-XXX)	7,684,949	7,896,865	7,547,805
Support Services (15-XXX-2XX-XXX)	4,962,596	5,145,581	5,485,146
Equipment (15-XXX-XXX-73X)	17,613	0	0
<b>Total SBB Appropriations</b>	<b>12,665,158</b>	<b>13,042,446</b>	<b>13,032,951</b>

The complete budget will be on file and open to examination at the Business Office, 205 Walnut Street, Suite 408, Salem, New Jersey 08079, Salem County New Jersey between the hours of 9:00AM and 3:00PM Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the Core Curriculum Content Standards adopted by the State Board of Education.

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