

SALEM - SALEM CO SPECIAL SERVICE

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll - Special Full-Time	133	138	126

SALEM - SALEM CO SPECIAL SERVICE

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Transfers from Other Funds	10-5200	189,976		
Revenues from Local Sources:				
County Tax Levy	10-1210	305,000	305,000	275,000
Tuition from LEAs	10-1310	3,668,047	4,376,043	4,284,269
Unrestricted Miscellaneous Revenues	10-1XXX	21,775	18,500	16,501
SUBTOTAL		3,994,822	4,699,543	4,575,770
Actual Revenues (Over)/Under Expenditures		39,909		
TOTAL OPERATING BUDGET		4,224,707	4,699,543	4,575,770
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	3,930		
Revenues from Federal Sources:				
Other	20-4XXX	15,662		
TOTAL REVENUES FROM FEDERAL SOURCES		15,662		
TOTAL GRANTS AND ENTITLEMENTS		19,592		
TOTAL REVENUES/SOURCES		4,244,299	4,699,543	4,575,770

SALEM - SALEM CO SPECIAL SERVICE

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Special Education	11-2XX-100-XXX	2,115,716	2,199,037	1,981,617
Support Services:				
Attendance and Social Work Services	11-000-211-XXX	25,688	29,481	31,053
Health Services	11-000-213-XXX	129,600	140,309	144,985
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	43,309	49,781	51,095
Child Study Teams	11-000-219-XXX	2,852	3,881	3,069
Improvement of Instructional Services	11-000-221-XXX	32,414	54,231	44,569
Educational Media Services - School Library	11-000-222-XXX	3,264	3,901	4,069
Instructional Staff Training Services	11-000-223-XXX	12,091	13,731	12,119
General Administration	11-000-230-XXX	165,842	216,126	219,959
School Administration	11-000-240-XXX	237,011	237,362	273,500
Central Svcs & Admin Info Technology	11-000-25X-XXX	166,174	205,359	177,498
Operation and Maintenance of Plant Services	11-000-26X-XXX	406,797	469,926	503,686

Student Transportation Services	11-000-270-XXX	23,487	56,077	55,673
Personal Services - Employee Benefits	11-XXX-XXX-2XX	832,912	1,010,518	1,072,878
Food Services	11-000-310-XXX	9,216	9,823	
Total Support Services Expenditures		2,090,657	2,500,506	2,594,153
TOTAL GENERAL CURRENT EXPENSE		4,206,373	4,699,543	4,575,770
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	18,334		
TOTAL CAPITAL EXPENDITURES		18,334		
OPERATING BUDGET GRAND TOTAL		4,224,707	4,699,543	4,575,770
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	3,930		
Federal Projects:				
Other Special Projects	20-XXX-XXX-XXX	15,662		
Total Federal Projects		15,662		
TOTAL GRANTS AND ENTITLEMENTS		19,592		
Total Expenditures		4,244,299	4,699,543	4,575,770
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X			
TOTAL EXPENDITURES NET OF TRANSFERS		4,244,299	4,699,543	4,575,770

SALEM - SALEM CO SPECIAL SERVICE

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	339,065	356,967	356,967	356,967
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	0	0	0	0
Adult Education Programs	0	0	0	0
Maintenance Reserve	100,000	100,000	100,000	100,000
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

2012 - 2013

	2009-10 Actual	2010-11 Actual	2011-12 Original Budget	2011-12 Revised Budget	2012-2013 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Budgetary Comparative Per Pupil Cost	27559	25998	36714	33648	35874
Total Classroom Instruction	18048	16932	23315	21067	21781
Classroom-Salaries and Benefits	16585	14980	22094	20015	21310
Classroom-General Supplies and Textbooks	1219	853	446	370	214
Classroom-Purchased Services and Other	245	1099	776	682	257
Total Support Services	1988	2020	3351	2791	2994
Support Services-Salaries and Benefits	1705	1866	3007	2540	2412
Total Administrative Costs	3059	4441	5973	6161	6931
Administration-Salaries and Benefits	2228	3583	5091	5407	5653
Legal Costs	0	9	146	76	83
Total Operations and Maintenance of Plant	4394	2531	3969	3538	4144
Operations & Maintenance of Plant-Salary & Ben.	10	12	19	518	516
Board Contribution to Food Services	70	57	80	71	0
Total Extracurricular Costs	0	0	0	0	0
Total Equipment Costs	379	114	0	0	0
Employee Benefits as a % of Salaries	39.1	33.8	38.8	34.5	39.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly 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 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

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Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

SALEM - SALEM CO SPECIAL SERVICE

Shared Services -- Description of Shared Services

SCSSSD both hosts and participates in a wide variety of shared services with school districts throughout several counties in New Jersey. These shared services include:

1. Business Administrator/Board Secretary/Business Office Services (with Deerfield Twp. School District & Salem County Vo- Tech)
2. Child Study Team Services
3. Related Services- OT/PT/Speech/Counseling/ESL, etc.
4. Nonpublic Nursing Services (Chpt 226)
5. Nonpublic Instruction (Chpt 192/193)
6. Nonpublic Teaching Assistants Services (IDEA)
7. Special Education Transportation Consortium with GCSSSD
8. Early Intervention Services
9. Cleaning/Custodial Services- GCA Services, Inc. with Pittsgrove Twp. BOE
10. Shared Technology Services with Pittsgrove Twp. BOE
11. Paper Purchasing with Pittsgrove Twp. BOE
12. Audio/Visual Materials- Salem & Cumberland AVA Commissions
13. Telephone Services- Xtel Communications, Inc. & Pittsgrove Twp. BOE/Verizon (county- wide hub)
14. Food Services- Salem City, Upper Pittsgrove, Fairfield Twp.
15. SBAR Licensing- GCSSSD
16. Shared Superintendent with Salem County Vo- Tech & Mannington Twp. BOE
17. Shared Curriculum Director & Asst. Superintendent with SC Vo- Tech
20. Recycling Program with Cumberland County Improvement Authority

SALEM - SALEM CO SPECIAL SERVICE

17. Salaries and Benefits of Certain District Employees

Name	Loren Thomas
Job Title	Superintendent
Base Annual Salary	163,000
FTE	1.0
Shared with Another District?	Y
District Name	SALEM COUNTY VOCATIONAL
Job Description in other district	Superintendent
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2014
Annual Work Days	241
Annual Vacation Days	23
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	15
Description-Other Non-working Days	Catastrophic Illness
Benefits:	
Allowances	10,430

Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	250
Retirement Plans	0

Post-Employment Benefits 15,000

Description of:

Buyback of Sick Days	max pymt unused sick days @ retirement
Buyback of Vac. Days	all unused paid at per diem rate
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 Also shared with Mannington Twp. BOE

SALEM - SALEM CO SPECIAL SERVICE

17. Salaries and Benefits of Certain District Employees

Name	Melanie Allen
Job Title	Business Administrator
Base Annual Salary	100,000
FTE	1.0
Shared with Another District?	Y
District Name	SALEM COUNTY VOCATIONAL
Job Description in other district	Business Administrator
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	241
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	

