

03/31/2010

SALEM - SALEM CO SPECIAL SERVICE

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll - Special Full-Time	79	117	116

SALEM - SALEM CO SPECIAL SERVICE

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Transfers from Other Funds	10-5200		147,257	189,976
Revenues from Local Sources:				
County Tax Levy	10-1210	315,242	305,000	305,000
Tuition from LEAs	10-1310	2,853,686	3,556,938	3,711,224
Unrestricted Miscellaneous Revenues	10-1XXX	24,623	3,000	18,500
SUBTOTAL		3,193,551	3,864,938	4,034,724
Adjustment for Prior Year Encumbrances			110,626	
Actual Revenues (Over)/Under Expenditures		-26,496		
TOTAL OPERATING BUDGET		3,167,055	4,122,821	4,224,700
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	10,788		
TOTAL REVENUES FROM STATE SOURCES		10,788		
Revenues from Federal Sources:				
Other	20-4XXX	44,986		
TOTAL REVENUES FROM FEDERAL SOURCES		44,986		
TOTAL GRANTS AND ENTITLEMENTS		55,774		
TOTAL REVENUES/SOURCES		3,222,829	4,122,821	4,224,700

SALEM - SALEM CO SPECIAL SERVICE

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Special Education	11-2XX-100-XXX	1,315,546	1,777,156	1,939,438

Support Services:

Attendance and Social Work Services	11-000-211-XXX	17,743	31,986	32,356
Health Services	11-000-213-XXX	119,880	125,660	137,920
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	39,755	46,830	50,138
Child Study Teams	11-000-219-XXX	2,456	5,301	5,366
Improvement of Instructional Services	11-000-221-XXX	26,462	57,131	39,866
Educational Media Services - School Library	11-000-222-XXX	4,259	4,901	4,966
Instructional Staff Training Services	11-000-223-XXX	3,416	13,401	14,466
General Administration	11-000-230-XXX	174,791	191,405	146,878
School Administration	11-000-240-XXX	210,138	220,468	253,623
Central Svcs & Admin Info Technology	11-000-25X-XXX	101,416	108,299	174,076
Operation and Maintenance of Plant Services	11-000-26X-XXX	431,645	722,112	535,403
Student Transportation Services	11-000-270-XXX	29,615	22,933	34,416
Personal Services - Employee Benefits	11-XXX-XXX-2XX	589,109	784,999	846,324
Food Services	11-000-310-XXX	9,519	10,239	9,464
Total Support Services Expenditures		1,760,204	2,345,665	2,285,262
TOTAL GENERAL CURRENT EXPENSE		3,075,750	4,122,821	4,224,700

CAPITAL EXPENDITURES

Facilities Acquisition and Construction Services	12-000-4XX-XXX	91,305		
TOTAL CAPITAL EXPENDITURES		91,305		
OPERATING BUDGET GRAND TOTAL		3,167,055	4,122,821	4,224,700

SPECIAL GRANTS AND ENTITLEMENTS

Other Special Projects	20-XXX-XXX-XXX	10,788		
Total State Projects		10,788		
Federal Projects:				
Other Special Projects	20-XXX-XXX-XXX	44,986		
Total Federal Projects		44,986		
TOTAL GRANTS AND ENTITLEMENTS		55,774		
Total Expenditures		3,222,829	4,122,821	4,224,700

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:

11-1XX-100-930

TOTAL EXPENDITURES NET OF TRANSFERS		3,222,829	4,122,821	4,224,700
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SALEM - SALEM CO SPECIAL SERVICE

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	283,586	322,185	324,685	324,685
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
Restricted for Repayment of Debt	0	0	0	0

SALEM - SALEM CO SPECIAL SERVICE

Advertised Per Pupil Cost Calculations

2010 - 2011

	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	26154	25652	40235	35042	36123
Total Classroom Instruction	15177	14501	20578	19948	21971
Classroom-Salaries and Benefits	14646	13979	19094	17971	20781
Classroom-General Supplies and Textbooks	233	302	859	1432	579
Classroom-Purchased Services and Other	299	220	625	545	612
Total Support Services	1412	2286	4100	3165	3135
Support Services-Salaries and Benefits	1216	1976	3625	2747	2679
Total Administrative Costs	6465	5131	7313	5643	6295
Administration-Salaries and Benefits	5257	4230	5794	4519	5308
Legal Costs	0	0	60	32	36
Total Operations and Maintenance of Plant	2912	3638	8125	6176	4620
Operations & Maintenance of Plant-Salary & Ben.	22	13	22	16	17
Total Food Services Costs	159	80	92	88	82
Total Extracurricular Costs	0	0	0	0	0
Total Equipment Costs	297	0	0	0	0
Employee Benefits as a % of Salaries	38.7	32.4	32.2	36.0	33.8

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 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.

SALEM - SALEM CO SPECIAL SERVICE

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
Total Unusual Revenues:		0	
		Total Unusual Appropriations:	0

SALEM - SALEM CO SPECIAL SERVICE

Shared Services -- Description of Shared Services

Salem County Special Services School District 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/Business Office Services
2. Child Study Team Services
3. Related Services - OT/PT/Speech/Counseling
4. Nonpublic Nursing Services (Chpt. 226)
5. Nonpublic Teaching Services (Chpts. 192/193 & IDEA)
6. Nonpublic Teaching Assistants Services
7. Special Education Transportation partnered with GCSSSD
8. Early Intervention Services
9. Cleaning/Custodial Services - GCA Services, Inc. with Pittsgrove Twp. BOE
10. AHERA/Right to Know - PARS Environmental/Pittsgrove Twp. BOE
11. Paper Purchasing - Pittsgrove Twp. BOE
12. Maintenance Services to Other Districts (Newfield Borough BOE)
13. Audio/Visual Materials - Salem County AVA/Vo-Tech
14. Telephone Services - Xtel Communications, Inc.
15. Food Services - Salem City BOE (Metz), Upper Pittsgrove BOE, Fairfield BOE (Sodexo)
16. Maintenance Contract Monitoring - Edvocate with Pittsgrove Twp. BOE
17. SBAR Licensing - GCSSSD (EMC)
18. Shared Superintendent with Salem Co Vo-Tech
19. Shared Board Secretary with Salem Co 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	149,750
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	07/01/2009
Ending Date of Contract	06/30/2012
Annual Work Days	241
Annual Vacation Days	22
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	10,573
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	2,001
Retirement Plans	0

Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	Unused sick days not to exceed \$15000
Buyback of Vac. Days	All unused 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

SALEM - SALEM CO SPECIAL SERVICE

17. Salaries and Benefits of Certain District Employees

Name Melanie Allen
Job Title Business Administrator

Base Annual Salary 65,000
FTE 1.0
Shared with Another District? N
Member of Collective Bargaining ? N
Contract Terms:
Beginning Date of Contract 07/01/2009
Ending Date of Contract 06/30/2010
Annual Work Days 241
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 3,575
Bonuses 0
Stipends 10,000
District Contributions above Teacher amount for:
Health Insurance 0
Dental Insurance 0
Life Insurance 0
Other Insurances 0
Retirement Plans 0

Post-Employment Benefits 0
Description of:
Buyback of Sick 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

