

Untitled

03/31/2008

SALEM - ELMER BORO

Advertised Enrollments

ENROLLMENT CATEGORY		October 15, 2006	October
15, 2007	October 15, 2008	Actual	
Actual	Estimated		
75	Pupils on Roll Regular Full-Time 82	78	
1	Pupils on Roll - Special Full-Time	3	
	Private School Placements	1	
2	Pupils Sent to Contracted Preschool Prog		
121	Pupils Sent to Other Districts-Reg Prog 116	120	
18	Pupils Sent to Other Dists-Spec Ed Prog 17	17	

SALEM - ELMER BORO

Advertised Revenues

Budget Category			Account
2006-07	2007-08	2008-09	
Actual	Revised	Anticipated	
OPERATING BUDGET			
	Budgeted Fund Balance -	Operating Budget	10-303
	297,496	150,000	
	Withdrawal from Tuition Reserve-Excess over adj.		10-311
	15,000	117,400	
Revenues from Local Sources:			
	Local Tax Levy		10-1210
1,087,722	1,093,693	1,137,441	
	Tuition		10-1300
21,275	21,000	21,000	
	Interest Earned on Capital Reserve Funds		10-1XXX
9,628	10	10	
	Unrestricted Miscellaneous Revenues		10-1XXX
24,530	9,000	9,000	
SUBTOTAL			
1,143,155	1,123,703	1,167,451	
Revenues from State Sources:			
	Core Curriculum Standards Aid		10-3111
1,100,785	1,100,785		
	Transportation Aid		10-3120
108,599	108,599		
	Special Education Aid		10-3130
131,856	131,856		
	Stabilization Aid		10-3171
47,975	47,975		
	Consolidated Aid		10-3195

			Unutilized	
28,198	28,198			
	Additional Formula Aid			10-3196
42,798	86,880			
	Other State Aids			10-3XXX
696	36,960			
	Categorical Special Education Aid			10-3132
		103,219		
	Equalization Aid			10-3176
		951,059		
	Categorical Security Aid			10-3177
		13,544		
	Adjustment Aid			10-3178
		431,692		
	Categorical Transportation Aid			10-3121
		86,735		
	SUBTOTAL			
1,460,907	1,541,253	1,586,249		
	Adjustment for Prior Year Encumbrances			
		32,510		
	Actual Revenues (Over)/Under Expenditures			
-149,850				
	TOTAL OPERATING BUDGET			
2,454,212	3,009,962	3,021,100		
	GRANTS AND ENTITLEMENTS			
	Revenues from Local Sources			20-1XXX
4,806	6,614			
	Revenues from State Sources:			
	Instructional Supplement Aid			20-3214
9,189	9,189			
	TOTAL REVENUES FROM STATE SOURCES			
9,189	9,189			
	Revenues from Federal Sources:			
	Title I			20-4411-4416
21,647				
	I. D. E. A. Part B (Handicapped)			20-4420-4429
50,711	52,107	44,291		
	Other			20-4XXX
25,586	45,672	5,081		
	TOTAL REVENUES FROM FEDERAL SOURCES			
97,944	97,779	49,372		
	TOTAL GRANTS AND ENTITLEMENTS			
111,939	113,582	49,372		
	TOTAL REVENUES/SOURCES			
2,566,151	3,123,544	3,070,472		

SALEM - ELMER BORO

Advertised Appropriations

2006-07	Budget Category 2007-08	2008-09	Account
Expenditures	Rev. Approp.	Appropriations	
	GENERAL CURRENT EXPENSE		
	Instruction:		
	Regular Programs		11-1XX-100-XXX
344,718	405,298	378,243	
	Special Education		11-2XX-100-XXX
34,484	56,932	60,164	
	Basic Skills/Remedial		11-230-100-XXX
703	2,750	1,825	
	School-Spon. Co/Extra-Curr. Activities		11-401-100-XXX

		Unutilized	
3,258	4,800	4,800	
	Community Services Programs/Operations		11-800-330-XXX
	68,845	79,659	
	Support Services:		
	Tuition		11-000-100-XXX
1,247,574	1,437,699	1,501,607	
	Attendance and Social Work Services		11-000-211-XXX
4,113	9,807	14,192	
	Health Services		11-000-213-XXX
26,108	29,581	30,616	
	Students - Related & Extraordinary		11-000-216, 217
50,474	47,500	47,500	
	Guidance		11-000-218-XXX
	3,750	23,750	
	Child Study Teams		11-000-219-XXX
34,479	38,894	48,244	
	Improvement of Instructional Services		11-000-221-XXX
3,931	9,893	10,479	
	Educational Media Services - School Library		11-000-222-XXX
16,072	28,087	14,000	
	Instructional Staff Training Services		11-000-223-XXX
9,919	29,257	19,736	
	General Administration		11-000-230-XXX
69,734	65,001	50,803	
	School Administration		11-000-240-XXX
28,662	33,540	35,979	
	Central Svcs & Admin Info Technology		11-000-25X-XXX
28,552	27,288	26,785	
	Operation and Maintenance of Plant Services		11-000-26X-XXX
181,387	278,174	283,570	
	Student Transportation Services		11-000-270-XXX
127,080	146,828	157,579	
	Personal Services - Employee Benefits		11-XXX-XXX-2XX
129,751	177,676	219,309	
	Food Services		11-000-310-XXX
61,011	12,250	12,250	
	Total Support Services Expenditures		
2,018,847	2,375,225	2,496,399	
	TOTAL GENERAL CURRENT EXPENSE		
2,402,010	2,913,850	3,021,090	
	CAPITAL EXPENDITURES		
	Interest Earned on Capital Reserve		10-604
	10	10	
	Equipment		12-XXX-XXX-73X
11,498	29,102		
	Facilities Acquisition and Construction Services		12-000-4XX-XXX
40,704	67,000		
	TOTAL CAPITAL EXPENDITURES		
52,202	96,112	10	
	OPERATING BUDGET GRAND TOTAL		
2,454,212	3,009,962	3,021,100	
	SPECIAL GRANTS AND ENTITLEMENTS		
	Local Projects		20-XXX-XXX-XXX
4,806	6,614		
	Support Services		20-214-200-XXX
9,189	9,189		
	TOTAL INSTRUCTIONAL SUPPLEMENT AID		
9,189	9,189		
	Total State Projects		
9,189	9,189		
	Federal Projects:		

		Unutilized	
Title I			20-XXX-XXX-XXX
21,647			
I. D. E. A. Part B (Handicapped)			20-XXX-XXX-XXX
50,711	52,107	44,291	
Other Special Projects			20-XXX-XXX-XXX
25,586	45,672	5,081	
Total Federal Projects			
97,944	97,779	49,372	
TOTAL GRANTS AND ENTITLEMENTS			
111,939	113,582	49,372	
Total Expenditures			
2,566,151	3,123,544	3,070,472	

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:
 Local Contrib-Transfer to Grants & Entitlements 11-1XX-100-930
 Capital Reserve - Transfer to Repayment of Debt 12-000-400-933

TOTAL EXPENDITURES NET OF TRANSFERS			
2,566,151	3,123,544	3,070,472	

SALEM - ELMER BORO

Advertised Recapitulation of Balance

Audited	Estimated	Estimated	Audited
Bal ance	Bal ance	Bal ance	Bal ance
Budget Category	6/30/2008	6/30/2009	6/30/2006
Unreserved:			
General Operating Budget			309,004
373,070	309,360	159,360	
Repayment of Debt			0
0	0	0	
Reserved for Specific Purposes:			
General Operating Budget:			
Capital Reserve			29,547
29,557	29,567	29,577	
Adult Education Programs			0
0	0	0	
Maintenance Reserve			110,287
110,287	110,287	110,287	
Legal Reserve			135,576
83,786	0	0	
Tuition Reserve			143,400
259,214	244,214	126,814	
Current Expense Emergency Reserve			0
0	0	0	
Reserved for Repayment of Debt			0
0	0	0	

SALEM - ELMER BORO

Advertised Per Pupil Cost

Calculations

2008 - 2009

Untitled

2007-08	2007-08	2008-2009	2005-06	2006-07
Original	Revised	Proposed	Actual	Actual
Budget Per Pupil Cost (3)	Budget Calculations: (4)	Budget (5)	(1)	(2)
Total Comparative Per Pupil Cost			11945	12862
16132	17612	16609		
Total Classroom Instruction			5578	5906
7214	7773	7212		
Classroom-Salaries and Benefits			4813	5214
6341	6762	6186		
Classroom-General Supplies and Textbooks			386	445
455	559	598		
Classroom-Purchased Services and Other			379	247
419	452	427		
Total Support Services			1681	2095
2829	3055	3004		
Support Services-Salaries and Benefits			662	791
1305	1410	1546		
Total Administrative Costs			1417	1762
1599	1904	1646		
Administration-Salaries and Benefits			725	816
901	1015	876		
Total Operations and Maintenance of Plant			2398	2290
3427	3733	3548		
Operations & Maintenance of Plant-Salary & Ben.			346	171
275	297	300		
Total Food Services Costs			864	757
149	161	149		
Total Extracurricular Costs			7	52
74	80	79		
Total Equipment Costs			0	143
0	383	0		
Employee Benefits as a % of Salaries			29.0	29.6
32.2	32.4	42.4		

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 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 - ELMER BORO

Shared Services -- Description of Shared Services

Untitled

Shared Child Study Team Services with the Pittsgrove Bd of Ed
Shared Business Office with the Pittsgrove Bd of Ed
Joint purchasing for custodial services
Joint purchasing for transportation services
Joint purchasing for paper/gas/custodial supplies
Shared Maintenance services with the Pittsgrove Bd of Ed
Shared Cafeteria services with the Pittsgrove Bd of Ed

SALEM - ELMER BORO

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	1,137,441 (A)
Estimated Net Taxable Valuation (as of 01/01/2008)	105,679,744 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	1.0763 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	1,137,441 (D)
Estimated Net Taxable Valuation (as of 01/01/2008)	105,679,744 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	1.0763 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	1,137,441 (G)
Estimated Equalized Valuation (as of 10/01/2007)	104,780,191 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	1.0855 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	1,137,441 (J)
Estimated Equalized Valuation (as of 10/01/2007)	104,780,191 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	1.0855 (L)