

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	393.0	406.0	424.0
On Roll Special Ed Full-Time	63.0	62.0	62.0
On Roll Subtotal	456.0	468.0	486.0
In Private School Placements	1.0	3.0	0.0
Sent to Other Districts Special Ed	0.0	0.0	3.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,681,869	7,948,541	8,171,100
	Total Tuition	10-1300	67,850	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	83,448	85,000	85,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources		7,833,267	8,033,741	8,256,300
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	23,894	72,082	72,082
	Extraordinary Aid	10-3131	49,812	22,966	22,966
	Categorical Special Education Aid	10-3132	251,078	251,078	288,092
	Categorical Security Aid	10-3177	8,056	8,056	8,056
	Adjustment Aid	10-3178	1	0	0
	PARCC Readiness Aid	10-3181	4,330	0	0
	Per Pupil Growth Aid	10-3182	4,330	0	0
	Professional Learning Community Aid	10-3183	4,060	0	0
	Total Revenues from State Sources		345,561	354,182	391,196
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	250,000	576,846
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	105,000	400,000
	Adjustment for Prior Year Encumbrances		0	30,837	0
	Actual Revenues (Over)/Under Expenditures		-607,473	0	0
General Fund Revenues	Total Operating Budget		7,571,355	8,773,760	9,624,342
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	11,957	0	0
	Total Revenues from Local Sources	20-1XXX	11,957	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	37,706	27,300	27,300
	Title II	20-4451-4455	19,619	14,400	8,000
	Title IV	20-4471-4474	0	0	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	96,253	72,447	75,000
	Total Revenues from Federal Sources		153,578	114,147	118,300
Special Revenue Fund Revenues	Total Grants and Entitlements		165,535	114,147	118,300

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	819,900	821,300	822,100
	Total Revenues from Local Sources		819,900	821,300	822,100
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		819,900	821,300	822,100
Debt Service Fund Revenues	Total Repayment of Debt		819,900	821,300	822,100
All Fund Revenues	Total Revenues/Sources		8,556,790	9,709,207	10,564,742
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,556,790	9,709,207	10,564,742

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,044,754	2,377,265	2,436,400
	Special Education-Instruction	11-2XX-100-XXX	871,745	879,250	934,350
	Basic Skills/Remedial-Instruction	11-230-100-XXX	244,320	205,300	209,500
	Other Instructional Programs-Instruction	11-4XX-100-XXX	21,187	25,000	25,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	64,992	183,900	303,676
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,256	26,250	27,530
	Undistributed Expenditures-Health Services	11-000-213-XXX	76,025	78,000	80,450
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	210,226	252,400	291,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,737	68,100	70,550
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	300,537	365,100	321,270
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	23,676	30,500	32,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	339,126	370,950	316,598
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	330,209	308,919	322,994
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	183,484	185,800	178,700
	Undistributed Expenditures-Central Services	11-000-251-XXX	195,779	201,965	210,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	577,781	713,237	748,206
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	385,441	464,700	586,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,387,646	1,840,439	2,039,993
	Undistributed Expenditures-Food Services	11-000-310-930	13,522	0	0
	Total Undistributed Expenditures		4,177,437	5,090,260	5,529,667
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		7,359,443	8,577,175	9,135,017
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	164,010	142,485	426,225
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		164,010	142,585	426,325

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	47,902	54,000	63,000
	Total Summer School	13-422-X00-XXX	47,902	54,000	63,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	47,902	54,000	63,000
General Fund Expenses and Transfers	General Fund Grand Total		7,571,355	8,773,760	9,624,342
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	11,957	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	37,706	27,300	27,300
	Title II	20-XXX-XXX-XXX	19,619	14,400	8,000
	Title IV	20-XXX-XXX-XXX	0	0	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	96,253	72,447	75,000
	Total Federal Projects	20-XXX-XXX-XXX	153,578	114,147	118,300
Special Revenue Fund Expenses	Total Special Revenue Funds		165,535	114,147	118,300
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	819,900	821,300	822,100
	Total Debt Service Funds		819,900	821,300	822,100
All Fund Expenses	Total Expenditures/Appropriations		8,556,790	9,709,207	10,564,742
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,556,790	9,709,207	10,564,742

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	749,036	1,154,822	1,049,922	650,022
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	300,000	300,100	300,200
	Legal Reserve	504,998	500,000	250,000	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	323,678	276,846	576,846	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,053	\$15,005	\$17,119	\$16,941	\$16,966
Total Classroom Instruction	\$9,136	\$8,959	\$10,180	\$10,050	\$10,264
Classroom-Salaries and Benefits	\$8,930	\$8,773	\$9,945	\$9,817	\$10,062
Classroom-General Supplies and Textbooks	\$109	\$137	\$166	\$164	\$134
Classroom-Purchased Services	\$98	\$49	\$69	\$69	\$67
Total Support Services	\$2,743	\$2,675	\$3,252	\$3,210	\$2,969
Support Services-Salaries and Benefits	\$2,154	\$1,798	\$2,542	\$2,509	\$2,206
Total Administrative Costs	\$1,760	\$1,901	\$1,892	\$1,907	\$1,907
Administration Salaries and Benefits	\$1,499	\$1,541	\$1,602	\$1,581	\$1,565
Total Operations and Maintenance of Plant	\$1,389	\$1,410	\$1,755	\$1,733	\$1,775
Operations and Maintenance-Salaries and Benefits	\$634	\$664	\$798	\$788	\$832
Board Contribution to Food Services	\$0	\$29	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$7	\$0	\$0	\$0	\$0
Legal Costs	\$90	\$199	\$76	\$75	\$82
Employee Benefits as a percentage of salaries*	29.47%	30.45%	36.02%	36.02%	39.43%

*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 2018-19 revised appropriations and the 2019-20 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Roseland participates in the New Jersey School Boards Insurance Group (NJSIG/NJEIF) with approximately 100 other Boards of Education for property and liability insurance	0
	Roseland participates in the Morris Essex Insurance Group (MEIG) with approximately 20 other Boards of Education for Workers Compensation Insurance	0
Others	Roseland participates in the ACT telecommunications program offered through NJASBO	0
Professional Staff Development	Roseland partners with Essex Fells, North Caldwell, Fairfield, and West Essex, Regional to reduce the cost of Providing Professional Development	0
Purchasing	Roseland participates in the Alliance for Competitive Energy Services (ACES) which seeks to procure electricity and natural gas at discounted prices for NJ Schools	0
	Roseland utilizes Educational Data Services Inc. a purchasin COOP, to purchase school supplies at discounted prices abd obtain time and material bids	0
Technology Services	Roseland participates in the Federal Universe Service Program for Schools (Erate Program), for more affordable telecommunications and information services	0
Transportation Services, including Fuel	Roseland utilizes the Sussex County Regional Cooperative for Special Education Busing	0
	Roseland utilizes the Essex Regional Education Services Commission for Regular Education Busing	0

Estimated Tax Rates

Municipality	Category	Amount
Roseland	(A) General Fund School Levy	8,059,820
	(D) Total School Levy	8,881,520
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,671,426,400
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,794,988,520
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.4822
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5314
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4490
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4948

Employee Contract List for District

Name	Category	Measure
Deanne Somers	Job Title	Superintendent
	Job Title II	None
	Base Annual Salary Amount	\$152,794
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	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	12
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$5,000
	Total Bonuses Amount	\$20,237
	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	\$12,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Percontract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contra
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per contract
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Deanne Somers	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
James Olobardi	Job Title	Business Administrator
	Job Title II	Interim
	Base Annual Salary Amount	\$114,400
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	208
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
James Olobardi	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
	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	
Mark Mansour	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None
	Base Annual Salary Amount	\$85,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Mark Mansour	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	12
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$19,920
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$2,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per contract
	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
	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

Employee Contract List for District

Name	Category	Measure
Mark Mansour	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
Robyn Greenwald	Job Title	Principal
	Job Title II	None
	Base Annual Salary Amount	\$122,830
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	12
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$5,000
	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	\$15,595
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract

Employee Contract List for District

Name	Category	Measure
Robyn Greenwald	Contractual Post-Employment Benefit Description of Payout of Vacation days	Percontract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per contract
	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
	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