

### Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	3,333.0	3,337.0	3,522.0
On Roll Special Ed Full-Time	403.0	430.0	516.0
On Roll Special Ed Shared-Time	3.0	9.0	0.0
On Roll Subtotal	3,739.0	3,776.0	4,038.0
In Private School Placements	24.0	23.0	0.0
Sent to Contracted Preschool	53.0	81.0	0.0
Sent to Other Districts Regular	2.0	6.0	0.0
Sent to Other Districts Special Ed	47.5	49.5	12.0
Received		2.0	0.0
In State Facilities	5.0	3.0	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	26,527,244	27,057,788	27,098,944
	Rents and Royalties	10-1910	0	5,000	5,000
	Unrestricted Miscellaneous Revenues	10-1XXX	199,266	45,000	45,000
	Total Revenues from Local Sources		26,726,510	27,107,788	27,148,944
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	137,540	511,027	511,027
	Extraordinary Aid	10-3131	697,738	600,000	600,000
	Categorical Special Education Aid	10-3132	2,287,579	2,809,761	2,809,761
	Equalization Aid	10-3176	24,379,037	24,379,037	26,717,472
	Categorical Security Aid	10-3177	420,092	1,526,650	1,526,650
	Under Adequacy Aid	10-3180	500,000	0	0
	PARCC Readiness Aid	10-3181	36,940	0	0
	Per Pupil Growth Aid	10-3182	36,940	0	0
	Professional Learning Community Aid	10-3183	36,610	0	0
	Other State Aids	10-3XXX	32,363	0	0
	Total Revenues from State Sources		28,564,839	29,826,475	32,164,910
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	131,078	83,656	91,558
	Total Revenues from Federal Sources		131,078	83,656	91,558
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	745,995	1,223,915
	Adjustment for Prior Year Encumbrances		0	1,470,993	0
	Actual Revenues (Over)/Under Expenditures		-297,415	0	0
General Fund Revenues	Total Operating Budget		55,125,012	59,234,907	60,629,327
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	14,665	0	0
	Total Revenues from Local Sources	20-1XXX	14,665	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	2,469	177,080
	Preschool Education Aid	20-3218	1,032,312	2,275,371	2,370,776
	Other Restricted Entitlements	20-32XX	422,266	439,572	416,322
	Total Revenues from State Sources		1,454,578	2,717,412	2,964,178

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	852,432	1,087,201	924,121
	Title II	20-4451-4455	144,233	164,950	140,208
	Title III	20-4491-4494	79,608	130,198	110,668
	Title IV	20-4471-4474	5,057	65,667	55,817
	I.D.E.A. Part B (Handicapped)	20-4420-4429	837,479	938,603	797,813
	Other	20-4XXX	45,500	0	0
	Total Revenues from Federal Sources		1,964,309	2,386,619	2,028,627
Special Revenue Fund Revenues	Total Grants and Entitlements		3,433,552	5,104,031	4,992,805
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,388,324	1,388,109	597,036
	Other Miscellaneous	40-1XXX	19,188	0	0
	Miscellaneous	40-1XXX	19,188	0	0
	Total Revenues from Local Sources		1,407,512	1,388,109	597,036
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	661,020	663,985	217,027
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	19,188
	Total Local Repayment of Debt		2,068,532	2,052,094	833,251
	Actual Revenues (Over)/Under Expenditures		-18,688	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,049,844	2,052,094	833,251
All Fund Revenues	Total Revenues/Sources		60,608,408	66,391,032	66,455,383
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		60,608,408	66,391,032	66,455,383

## 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	17,399,159	19,252,713	19,987,489
	Special Education-Instruction	11-2XX-100-XXX	5,912,544	6,725,479	5,859,110
	Bilingual Education-Instruction	11-240-100-XXX	1,712,397	1,763,513	1,911,105
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	75,803	102,161	117,161
	School-Sponsored Athletics-Instruction	11-402-100-XXX	305,593	380,813	383,126
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,437,216	4,669,375	4,320,800
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	324,257	367,527	354,438
	Undistributed Expenditures-Health Services	11-000-213-XXX	427,353	464,468	478,804
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	342,589	369,296	273,450
	Undistributed Expenditures-Guidance	11-000-218-XXX	856,335	1,008,139	1,111,992
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,826,093	2,134,109	2,380,401
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	458,888	669,804	662,227
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	45,354	43,658	81,095
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,459	76,197	92,950
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,003,864	1,195,175	1,082,538
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,107,566	2,033,340	2,160,697
	Undistributed Expenditures-Central Services	11-000-251-XXX	437,393	546,568	515,311
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	342,859	363,591	357,818
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,672,061	4,850,932	4,584,119
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,885,493	3,233,125	3,357,450
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	8,926,189	8,663,325	10,267,222
	Total Undistributed Expenditures		28,108,969	30,688,629	32,081,312
	General Fund Current Expenses	Total General Current Expense		53,514,465	58,913,308
Capital Outlay	Equipment	12-XXX-XXX-730	59,880	156,793	100,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,400,348	348	348
	Total Capital Outlay		1,460,228	157,141	100,348

## 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	92,926	93,000	93,000
	Total Summer School	13-422-X00-XXX	92,926	93,000	93,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	92,926	93,000	93,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	57,393	71,458	96,676
	General Fund Grand Total		55,125,012	59,234,907	60,629,327
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	14,665	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	490,161	982,631	1,235,610
	Support Services	20-218-200-XXX	541,119	1,295,209	1,312,246
	Facility Acquisition and Construction Services	20-218-400-XXX	1,032	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,032,312	2,277,840	2,547,856
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	10,573	10,200	10,200
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	62,407	44,840	44,840
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	38,491	13,480	13,480
	Nonpublic Nursing Services	20-XXX-XXX-XXX	18,721	15,051	15,051
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,121	5,436	5,436
	Nonpublic Security Aid	20-XXX-XXX-XXX	14,475	23,250	23,250
	Other	20-XXX-XXX-XXX	270,478	327,315	304,065
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,454,578	2,717,412	2,964,178
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	852,432	1,087,201	924,121
	Title II	20-XXX-XXX-XXX	144,233	164,950	140,208
	Title III	20-XXX-XXX-XXX	79,608	130,198	110,668
	Title IV	20-XXX-XXX-XXX	5,057	65,667	55,817
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	837,479	938,603	797,813
	Other	20-XXX-XXX-XXX	45,500	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,964,309	2,386,619	2,028,627
Special Revenue Fund Expenses	Total Special Revenue Funds		3,433,552	5,104,031	4,992,805

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,049,844	2,052,094	833,251
	Total Debt Service Funds		2,049,844	2,052,094	833,251
All Fund Expenses	Total Expenditures/Appropriations		60,608,408	66,391,032	66,455,383
Expenses Net of Transfers	Total Expenditures Net of Transfers		60,608,408	66,391,032	66,455,383

## 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	1,400,000	500,000	500,000	500,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	107,411	107,411	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	2,056,426	1,978,596	1,232,601	116,097
	Repayment of Debt	500	19,188	19,188	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	\$12,480	\$12,587	\$13,327	\$14,041	\$13,574
Total Classroom Instruction	\$8,109	\$8,599	\$9,008	\$9,336	\$9,081
Classroom-Salaries and Benefits	\$7,773	\$7,977	\$8,360	\$8,421	\$8,321
Classroom-General Supplies and Textbooks	\$75	\$105	\$103	\$242	\$108
Classroom-Purchased Services	\$261	\$517	\$544	\$672	\$652
Total Support Services	\$1,614	\$1,416	\$1,578	\$1,726	\$1,699
Support Services-Salaries and Benefits	\$1,258	\$1,157	\$1,204	\$1,279	\$1,322
Total Administrative Costs	\$1,307	\$1,243	\$1,279	\$1,318	\$1,265
Administration Salaries and Benefits	\$1,187	\$1,100	\$1,097	\$1,095	\$1,087
Total Operations and Maintenance of Plant	\$1,269	\$1,142	\$1,295	\$1,445	\$1,315
Operations and Maintenance-Salaries and Benefits	\$807	\$714	\$750	\$772	\$782
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$118	\$124	\$104	\$150	\$149
Total Equipment Costs	\$44	\$16	\$26	\$42	\$25
Legal Costs	\$29	\$61	\$32	\$40	\$31
Employee Benefits as a percentage of salaries*	27.76%	28.26%	27.65%	25.40%	29.29%

\*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	The district participates in the Joint Insurance Program for the property, liability, worker's compensation, et. Administered by NJSBAIG and ERIC North.	0
Municipal/Public Works	The district has a shared services agreement with Woodbridge Township to provide fuel for the district vehicles.	0
Nursing Services	The Educational Services Commission of NJ Provides non-public nursing services.	0
Purchasing	The district utilizes State contracts for purchasing.	0
	Supplies- the district participates in consortiums with Education Data Services and Educational Services Commission of NJ for teaching/technology/custodial/maintenance supplies and time and material bids.	0
	Power/Utilities - The district is part of the cooperative for Natural Gas with Educational Services Commission of NJ. The district is part of the Demand Response Program for Electric usage with Educational Services Commission of NJ.	0
Recycling	The district participates with the Borough of Carteret in the recycling program.	0
Social Worker/Psychologist	The district has entered in an agreement to hire part-time staff such as social workers and paraprofessionals. The Educational Services Commission of NJ provides various evaluation services for Child Study Team.	0
Special Education Services	The district participates with Rutgers University incorporating an in-district behavioral program for our district students.	0
	The district participates with Education Services Commission of NY by sending our students to Commission Schools.	0
Staffing - Other	The Educational Services Commission of NJ provides the district paraprofessionals at substantial savings to the district.	0
Transportation Services, including Fuel	The district participates in joint transportation for special education students with the Educational Services Commission of NJ. The district has a ten year agreement with ESCNJ. The district has a shared services agreement with Woodbridge Township for fuel.	0

## Estimated Tax Rates

Municipality	Category	Amount
Carteret Borough	(A) General Fund School Levy	27,078,366
	(D) Total School Levy	28,071,046
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,425,732,123
	(H) Estimated Equalized Valuation (as of 10/01/18)	2,519,602,686
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1163
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1572
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0747
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1141

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$167,719
	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	25
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,423
	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
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Hector Berrios

Employee Contract List for District

Name	Category	Measure
Hector Berrios	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
Melissa Jones	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$162,480
	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	25
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Melissa Jones	Total Allowances Amount	\$15,845
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,718
	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
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
	Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
	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
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	NONE
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	NONE
	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	
Rosa Diaz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$184,070
	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
Rosa Diaz	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	30
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$16,125
	Total Bonuses Amount	\$12,676
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,423
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	PER N.J.S.A. 18A:30-1
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Rosa Diaz	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