

## Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	894.0	932.0	931.0
On Roll Special Ed Full-Time	149.0	146.0	146.0
On Roll Special Ed Shared-Time	3.0	3.0	3.0
On Roll Subtotal	1,046.0	1,081.0	1,080.0
In Private School Placements	8.0	7.0	7.0
Sent to Other Districts Regular	5.0	0.0	1.0
Sent to Other Districts Special Ed	24.0	23.0	23.0
In State Facilities	1.0	1.0	0.0

## 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	9,307,516	9,547,666	9,817,994
	Unrestricted Miscellaneous Revenues	10-1XXX	11,310	75,000	90,505
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		9,318,826	9,622,866	9,908,699
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	49,331	154,764	154,764
	Extraordinary Aid	10-3131	171,068	110,000	155,000
	Categorical Special Education Aid	10-3132	686,228	686,228	686,228
	Equalization Aid	10-3176	5,719,489	5,719,489	5,719,489
	Categorical Security Aid	10-3177	63,955	63,955	63,955
	Adjustment Aid	10-3178	0	3,424	3,424
	Under Adequacy Aid	10-3180	75,497	0	0
	PARCC Readiness Aid	10-3181	11,320	0	0
	Per Pupil Growth Aid	10-3182	11,320	0	0
	Professional Learning Community Aid	10-3183	10,720	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	3,301	0	0
	Total Revenues from State Sources		6,802,229	6,737,860	6,782,860
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	36,506	33,304	39,969
	Total Revenues from Federal Sources		36,506	33,304	39,969
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	158,747	113,253
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	325,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	25,000	0
	Adjustment for Prior Year Encumbrances		0	329,350	0
	Actual Revenues (Over)/Under Expenditures		-343,602	0	0
General Fund Revenues	Total Operating Budget		15,813,959	17,232,127	16,844,781
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	4,330	0	0
	Total Revenues from Local Sources	20-1XXX	4,330	0	0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	80,699	80,699
	Preschool Education Aid	20-3218	515,337	720,738	873,750
	Total Revenues from State Sources		515,337	801,437	954,449
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	256,462	298,296	256,552
	Title II	20-4451-4455	29,656	48,148	40,926
	Title III	20-4491-4494	0	1,880	1,598
	Title IV	20-4471-4474	4,147	22,332	18,982
	I.D.E.A. Part B (Handicapped)	20-4420-4429	331,556	329,899	280,414
	Other	20-4XXX	52,625	217,112	184,545
	Total Revenues from Federal Sources		674,446	917,667	783,017
Special Revenue Fund Revenues	Total Grants and Entitlements		1,194,113	1,719,104	1,737,466
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	639,283	597,763	596,668
	Other Miscellaneous	40-1XXX	4,122	0	0
	Miscellaneous	40-1XXX	4,122	0	0
	Total Revenues from Local Sources		643,405	597,763	596,668
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3,227	4,122
	Total Local Repayment of Debt		643,405	600,990	600,790
	Actual Revenues (Over)/Under Expenditures		-1,515	0	0
Debt Service Fund Revenues	Total Repayment of Debt		641,890	600,990	600,790
All Fund Revenues	Total Revenues/Sources		17,649,962	19,552,221	19,183,037
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,649,962	19,552,221	19,183,037

## 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	4,835,043	5,339,770	5,202,899
	Special Education-Instruction	11-2XX-100-XXX	1,354,030	1,496,782	1,782,014
	Basic Skills/Remedial-Instruction	11-230-100-XXX	500	500	500
	Bilingual Education-Instruction	11-240-100-XXX	60,695	59,612	68,712
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	60,671	79,828	84,180
	School-Sponsored Athletics-Instruction	11-402-100-XXX	192,800	236,944	216,224
	Summer School	11-422-XXX-XXX	0	3,600	3,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,926,194	1,728,996	1,716,711
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,054	8,960	9,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	156,749	170,295	178,814
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	162,660	118,487	127,504
	Undistributed Expenditures-Guidance	11-000-218-XXX	295,708	298,209	292,202
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	439,959	466,804	478,027
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	84,891	198,795	152,911
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	156,164	170,649	179,046
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,260	48,500	30,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	435,554	483,974	464,625
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	697,913	733,289	718,364
	Undistributed Expenditures-Central Services	11-000-251-XXX	296,487	285,879	287,365
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	69,295	84,113	89,576
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,098,221	1,213,662	1,290,413
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	861,550	881,231	912,711
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,610,231	2,782,018	2,540,745
	Total Undistributed Expenditures		9,303,890	9,673,861	9,468,014
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		15,807,629	16,890,997	16,826,243

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	5,100	14,250	8,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,230	326,780	1,230
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		6,330	341,130	9,330
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	9,208
	General Fund Grand Total		15,813,959	17,232,127	16,844,781
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,330	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	102,957	156,138	387,828
	Support Services	20-218-200-XXX	412,380	645,299	566,621
	Total Preschool Education Aid	20-218-XXX-XXX	515,337	801,437	954,449
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	515,337	801,437	954,449
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	256,462	298,296	256,552
	Title II	20-XXX-XXX-XXX	29,656	48,148	40,926
	Title III	20-XXX-XXX-XXX	0	1,880	1,598
	Title IV	20-XXX-XXX-XXX	4,147	22,332	18,982
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	331,556	329,899	280,414
	Other	20-XXX-XXX-XXX	52,625	217,112	184,545
	Total Federal Projects	20-XXX-XXX-XXX	674,446	917,667	783,017
Special Revenue Fund Expenses	Total Special Revenue Funds		1,194,113	1,719,104	1,737,466
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	641,890	600,990	600,790
	Total Debt Service Funds		641,890	600,990	600,790
All Fund Expenses	Total Expenditures/Appropriations		17,649,962	19,552,221	19,183,037
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,649,962	19,552,221	19,183,037

## 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	344,572	344,572	19,672	19,772
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	164,895	164,895	164,995	165,095
	Legal Reserve	116,681	205,885	99,537	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	25,000	25,000	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	429,044	404,171	351,772	338,056
	Repayment of Debt	5,834	7,349	4,122	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	\$12,689	\$12,652	\$13,379	\$13,534	\$13,823
Total Classroom Instruction	\$7,658	\$7,657	\$8,286	\$8,266	\$8,522
Classroom-Salaries and Benefits	\$7,376	\$7,348	\$7,754	\$7,741	\$7,930
Classroom-General Supplies and Textbooks	\$128	\$144	\$351	\$347	\$318
Classroom-Purchased Services	\$154	\$166	\$181	\$178	\$273
Total Support Services	\$1,652	\$1,731	\$1,681	\$1,822	\$1,884
Support Services-Salaries and Benefits	\$1,521	\$1,446	\$1,457	\$1,519	\$1,549
Total Administrative Costs	\$1,873	\$1,735	\$1,783	\$1,792	\$1,729
Administration Salaries and Benefits	\$1,562	\$1,414	\$1,434	\$1,441	\$1,384
Total Operations and Maintenance of Plant	\$1,192	\$1,182	\$1,257	\$1,276	\$1,341
Operations and Maintenance-Salaries and Benefits	\$709	\$636	\$672	\$677	\$709
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$297	\$295	\$358	\$358	\$333
Total Equipment Costs	\$0	\$5	\$14	\$13	\$7
Legal Costs	\$59	\$27	\$33	\$32	\$32
Employee Benefits as a percentage of salaries*	27.55%	28.77%	29.44%	28.63%	25.64%

\*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	NJSAIF	0
	School Employee Health Benefit Plan	0
Others	Municipal Public Work - City of South Amboy	0
	City of South Amboy - Community/School Sign	20,000
Special Education Services	Special Education Services - Sayreville School District	0
	Special Education Services - ESCNJ	0
Transportation Services, including Fuel	ESCNJ - Transportation	0

## Estimated Tax Rates

Municipality	Category	Amount
South Amboy City	(A) General Fund School Levy	9,682,830
	(D) Total School Levy	10,280,046
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	885,747,700
	(H) Estimated Equalized Valuation (as of 10/01/18)	918,730,111
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0932
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1606
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0539
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1189

Employee Contract List for District

Name	Category	Measure
Jorge E. Diaz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,500
	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	01/01/17
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	\$1,632
	Total Bonuses Amount	\$8,599
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Jorge E. Diaz	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
Peter Frascella	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$133,506
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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
Peter Frascella	Total Allowances Amount	\$1,515
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
Sheri Kemprowski	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities
	Base Annual Salary Amount	\$79,412
	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
Sheri Kemprowski	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	\$100
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Sheri Kemprowski	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