

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,761.0	1,712.0	1,757.0
On Roll Regular Shared-Time	14.0	14.0	14.0
On Roll Special Ed Full-Time	265.0	284.0	288.0
On Roll Special Ed Shared-Time	21.0	17.0	17.0
On Roll Subtotal	2,061.0	2,027.0	2,076.0
In Private School Placements	8.0	5.0	3.0
Sent to Other Districts Regular	2.0	0.0	0.0
Sent to Other Districts Special Ed	7.0	9.0	7.0
Received	23.0	29.0	3.0
In State Facilities	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	21,537,847	21,754,978	21,754,978
	Total Tuition	10-1300	232,403	240,549	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	10,056	13,099	9,000
	Other Restricted Miscellaneous Revenues	10-1XXX	72,000	72,000	72,000
	Total Revenues from Local Sources		21,852,306	22,080,626	21,935,978
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	24,011	128,375	128,375
	Extraordinary Aid	10-3131	325,679	200,000	200,000
	Categorical Special Education Aid	10-3132	1,161,432	1,320,686	1,320,686
	Equalization Aid	10-3176	9,619,107	9,619,107	10,445,121
	Categorical Security Aid	10-3177	101,567	443,400	443,400
	Adjustment Aid	10-3178	1	0	0
	PARCC Readiness Aid	10-3181	18,620	0	0
	Per Pupil Growth Aid	10-3182	18,620	0	0
	Professional Learning Community Aid	10-3183	20,040	0	0
	Total Revenues from State Sources		11,289,077	11,711,568	12,537,582
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	77,145	37,329	53,882
	Total Revenues from Federal Sources		77,145	37,329	53,882
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	522,003	543,705
	Adjustment for Prior Year Encumbrances		0	787,615	0
	Actual Revenues (Over)/Under Expenditures		375,486	0	0
General Fund Revenues	Total Operating Budget		33,594,014	35,139,141	35,071,147
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	8,960	14,519	0
	Total Revenues from Local Sources	20-1XXX	8,960	14,519	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	515,463	1,008,675
	Total Revenues from State Sources		0	515,463	1,008,675

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	365,819	368,415	294,732
	Title II	20-4451-4455	54,881	61,374	49,099
	Title III	20-4491-4494	38,655	41,000	32,800
	I.D.E.A. Part B (Handicapped)	20-4420-4429	483,677	484,302	387,118
	Total Revenues from Federal Sources		943,032	955,091	763,749
Special Revenue Fund Revenues	Total Grants and Entitlements		951,992	1,485,073	1,772,424
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	703,100	691,900	675,300
	Total Revenues from Local Sources		703,100	691,900	675,300
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		703,100	691,900	675,300
Debt Service Fund Revenues	Total Repayment of Debt		703,100	691,900	675,300
All Fund Revenues	Total Revenues/Sources		35,249,106	37,316,114	37,518,871
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		35,249,106	37,316,114	37,518,871

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	10,814,771	10,728,413	11,378,532
	Special Education-Instruction	11-2XX-100-XXX	2,451,157	2,600,836	2,572,208
	Basic Skills/Remedial-Instruction	11-230-100-XXX	307,144	300,148	302,186
	Bilingual Education-Instruction	11-240-100-XXX	537,390	552,952	582,765
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	167,572	177,800	176,800
	School-Sponsored Athletics-Instruction	11-402-100-XXX	469,082	557,519	553,100
	Other Alternative Education Program	11-425-XXX-XXX	248,702	257,268	286,571
	Community Services Programs/Operations	11-800-330-XXX	120,911	142,880	144,242
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,688,553	2,089,587	2,040,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	38,744	37,335	38,311
	Undistributed Expenditures-Health Services	11-000-213-XXX	347,605	352,349	363,342
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	444,464	437,950	451,504
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	536,686	493,339	531,354
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,062,092	1,026,871	1,027,436
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	733,080	759,752	876,109
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	165,554	193,623	244,943
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	271,052	264,985	272,891
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	106,059	101,181	105,729
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	657,708	750,961	722,098
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,363,766	1,341,422	1,266,588
	Undistributed Expenditures-Central Services	11-000-251-XXX	342,655	341,224	393,457
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	164,341	162,766	164,769
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,952,007	3,176,934	2,873,148
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	502,134	506,785	546,180
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,433,969	6,920,267	6,833,955
	Total Undistributed Expenditures			17,810,469	18,957,331
General Fund Current Expenses	Total General Current Expense		32,927,198	34,275,147	34,748,218

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	657,543	846,778	312,536
	Total Capital Outlay		657,543	846,778	312,536
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	9,273	17,216	10,393
	General Fund Grand Total		33,594,014	35,139,141	35,071,147
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,960	14,519	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	380,000	560,717
	Support Services	20-218-200-XXX	0	135,463	427,958
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	20,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	515,463	1,008,675
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	515,463	1,008,675
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	365,819	368,415	294,732
	Title II	20-XXX-XXX-XXX	54,881	61,374	49,099
	Title III	20-XXX-XXX-XXX	38,655	41,000	32,800
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	483,677	484,302	387,118
	Total Federal Projects	20-XXX-XXX-XXX	943,032	955,091	763,749
Special Revenue Fund Expenses	Total Special Revenue Funds		951,992	1,485,073	1,772,424
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	703,100	691,900	675,300
	Total Debt Service Funds		703,100	691,900	675,300
All Fund Expenses	Total Expenditures/Appropriations		35,249,106	37,316,114	37,518,871
Expenses Net of Transfers	Total Expenditures Net of Transfers		35,249,106	37,316,114	37,518,871

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	650,100	614,874	725,402	725,402
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	237,519	37,519	37,519	37,519
	Legal Reserve	1,047,113	1,065,708	543,705	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	630,809	797,559	687,031	687,031
	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	\$14,290	\$14,956	\$15,126	\$16,013	\$16,096
Total Classroom Instruction	\$8,510	\$8,862	\$9,039	\$9,612	\$9,833
Classroom-Salaries and Benefits	\$8,146	\$8,276	\$8,837	\$9,149	\$9,275
Classroom-General Supplies and Textbooks	\$131	\$192	\$110	\$241	\$207
Classroom-Purchased Services	\$233	\$395	\$92	\$221	\$351
Total Support Services	\$2,194	\$2,293	\$2,322	\$2,429	\$2,578
Support Services-Salaries and Benefits	\$2,068	\$2,162	\$2,193	\$2,286	\$2,430
Total Administrative Costs	\$1,493	\$1,509	\$1,558	\$1,611	\$1,539
Administration Salaries and Benefits	\$1,224	\$1,263	\$1,286	\$1,306	\$1,264
Total Operations and Maintenance of Plant	\$1,631	\$1,620	\$1,674	\$1,797	\$1,596
Operations and Maintenance-Salaries and Benefits	\$775	\$807	\$872	\$885	\$841
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$365	\$376	\$412	\$442	\$430
Total Equipment Costs	\$0	\$0	\$0	\$0	\$10
Legal Costs	\$81	\$63	\$73	\$81	\$73
Employee Benefits as a percentage of salaries*	26.97%	29.23%	32.74%	32.43%	31.43%

*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)
Curriculum Services	Title I non-Public Services through Union County Educational Services Commission	0
Insurance Coverages and Benefits	New Jersey Schools Insurance Group	0
Municipal/Public Works	Shared use of town recreation building to house the Academy Alternative Program	0
	Operation of the town recreation program after school hours for a fee	0
Purchasing	A.C.E.S. Program for Natural Gas	0
	A.C.E.S. Program for Electricity	0
	Educational Services Commission Co-Op pricing	0
	Educational Data School Purchasing Co-Op	0
Technology Services	E-Rate Funding	0
Transportation Services, including Fuel	Purchasing gasoline and diesel through the municipality DPW	0
	Transportation contracted with Morris Union Jointure CDommission	0
	Transportation contracted with Union County Educational Services Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Roselle Park Borough	(A) General Fund School Levy	21,754,978
	(D) Total School Levy	22,436,078
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,051,778,057
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,185,419,929
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0684
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1332
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8352
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8927

Employee Contract List for District

Name	Category	Measure
	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$99,300
	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	10
	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	\$1,200
	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	\$18,820
	Contractual Post-Employment Benefit Description of Payout of Sick days	only if retiring maximum eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	only if retiring maximum eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	no compensation for unused personal days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Christopher Hyde

Employee Contract List for District

Name	Category	Measure
Christopher Hyde	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
Pedro Garrido	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$178,300
	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	06/30/22
	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	4
	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
Pedro Garrido	Total Allowances Amount	\$9,375
	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	\$35,573
	Contractual Post-Employment Benefit Description of Payout of Sick days	only if retiring maximum eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	only if retiring maximum eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	no compensation for unused personal days
	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	
Susan Guercio	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$163,139
	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
Susan Guercio	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	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	\$2,500
	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	\$40,687
	Contractual Post-Employment Benefit Description of Payout of Sick days	only if retiring maximum eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	only if retiring maximum eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	no compensation for unused personal days
	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
Susan Guercio	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