

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	2,631.0	2,559.0	2,536.0
On Roll Regular Shared-Time	5.0	7.0	0.0
On Roll Special Ed Full-Time	340.0	336.0	334.0
On Roll Special Ed Shared-Time	5.0	3.0	0.0
On Roll Subtotal	2,981.0	2,905.0	2,870.0
In Private School Placements	7.0	5.0	5.0
Sent to Other Districts Special Ed	9.0	9.0	4.0
In State Facilities	1.0	2.0	0.0

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	24,147,250	24,630,195	25,122,799
	Unrestricted Miscellaneous Revenues	10-1XXX	185,384	32,166	12,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	1
	Total Revenues from Local Sources		24,332,634	24,662,361	25,134,801
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	137,828	137,828	137,828
	Extraordinary Aid	10-3131	194,120	75,000	75,000
	Categorical Special Education Aid	10-3132	1,836,297	1,836,297	1,836,297
	Equalization Aid	10-3176	22,294,833	24,671,039	27,583,212
	Categorical Security Aid	10-3177	1,283,877	1,283,877	1,283,877
	Total Revenues from State Sources		25,746,955	28,004,041	30,916,214
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	198,747	181,494	163,751
	Total Revenues from Federal Sources		198,747	181,494	163,751
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,700,000	2,800,000
	Other Financing Sources	10-5XXX	202,578	0	0
	Adjustment for Prior Year Encumbrances		0	2,435,613	0
	Actual Revenues (Over)/Under Expenditures		-952,640	0	0
General Fund Revenues	Total Operating Budget		49,528,274	57,983,509	59,014,766
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	721,683	509,878	536,430
	Total Revenues from State Sources		721,683	509,878	536,430
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,085,756	939,602	832,398
	Title II	20-4451-4455	109,359	121,727	112,072
	Title III	20-4491-4494	59,570	74,399	69,541
	Title IV	20-4471-4474	33,598	50,357	48,873
	I.D.E.A. Part B (Handicapped)	20-4420-4429	797,386	620,668	656,086
	Vocational Education	20-4430	0	9,709	9,967
	Other	20-4XXX	0	585,824	634,020
	Total Revenues from Federal Sources		2,085,669	2,402,286	2,362,957
Special Revenue Fund Revenues	Total Grants and Entitlements		2,807,352	2,912,164	2,899,387

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
All Fund Revenues	Total Revenues/Sources		52,335,626	60,895,673	61,914,153
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		52,335,626	60,895,673	61,914,153

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	13,977,665	16,243,134	17,160,350
	Special Education-Instruction	11-2XX-100-XXX	3,774,457	4,669,494	4,878,097
	Basic Skills/Remedial-Instruction	11-230-100-XXX	656,422	132,083	909,185
	Bilingual Education-Instruction	11-240-100-XXX	1,313,879	1,687,368	1,778,490
	School-Sponsored Athletics-Instruction	11-402-100-XXX	423,946	501,050	441,000
	Before/After School Programs	11-421-XXX-XXX	242,053	187,250	222,050
	Summer School	11-422-XXX-XXX	0	0	170,000
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	172,446	125,000	120,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	159,602	164,665	177,196
	General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,446,571	3,218,906
Undistributed Expenditures-Attendance and Social Work		11-000-211-XXX	157,937	227,467	205,740
Undistributed Expenditures-Health Services		11-000-213-XXX	494,609	604,528	551,570
Undistributed Expenditures-Speech, OT, PT and Related Services		11-000-216-XXX	163,013	302,652	279,563
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services		11-000-217-XXX	1,972,229	1,195,800	1,195,800
Undistributed Expenditures-Guidance		11-000-218-XXX	910,752	1,186,618	1,090,876
Undistributed Expenditures-Child Study Teams		11-000-219-XXX	1,296,413	1,700,575	1,798,146
Undistributed Expenditures-Improvement of Instruction Services		11-000-221-XXX	919,033	1,261,699	1,105,102
Undistributed Expenditures-Education Media Services/Library		11-000-222-XXX	201,451	404,709	844,831
Undistributed Expenditures-Instructional Staff Training Services		11-000-223-XXX	65,408	187,964	247,760
Undistributed Expenditures-Support Services-General Administration		11-000-230-XXX	1,238,943	1,095,698	1,211,182
Undistributed Expenditures-Support Services-School Administration		11-000-240-XXX	1,897,517	2,182,847	2,354,599
Undistributed Expenditures-Central Services		11-000-251-XXX	489,489	516,690	519,700
Undistributed Expenditures-Administrative InformationTechnology		11-000-252-XXX	356,039	333,796	0
Undistributed Expenditures-Operation and Maintenance of Plant Services		11-000-26X-XXX	5,282,270	5,446,533	5,077,211
Undistributed Expenditures-Student Transportation Services		11-000-270-XXX	1,863,306	1,658,857	1,898,862
Personal Services-Employee Benefits		11-XXX-XXX-2XX	8,961,907	11,023,884	11,065,492
Total Undistributed Expenditures			27,716,887	32,549,223	32,638,184
General Fund Current Expenses for Increased Reserves		Interest Earned on Current Expense Emergency Res	10-607	0	0
General Fund Current Expenses	Total General Current Expense		48,437,357	56,259,267	58,494,553

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	364,532	809,775	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	152,552	365,518	15,458
	Interest Deposit to Capital Reserve	10-604	0	0	1
	Total Capital Outlay		517,084	1,175,293	15,459
Special School Expenses for Adult Education	Adult Education-Local-Support Services	13-602-200-XXX	7,552	10,902	11,286
	Total Adult Education-Local	13-602-X00-XXX	7,552	10,902	11,286
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	7,552	10,902	11,286
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	566,281	538,047	493,468
	General Fund Grand Total		49,528,274	57,983,509	59,014,766
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	521,686	389,398	247,942
	Support Services	20-218-200-XXX	199,997	120,480	288,488
	Total Preschool Education Aid	20-218-XXX-XXX	721,683	509,878	536,430
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	721,683	509,878	536,430
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,085,756	939,602	832,398
	Title II	20-XXX-XXX-XXX	109,359	121,727	112,072
	Title III	20-XXX-XXX-XXX	59,570	74,399	69,541
	Title IV	20-XXX-XXX-XXX	33,598	50,357	48,873
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	797,386	620,668	656,086
	Vocational Education	20-XXX-XXX-XXX	0	9,709	9,967
	Other	20-XXX-XXX-XXX	0	585,824	634,020
	Total Federal Projects	20-XXX-XXX-XXX	2,085,669	2,402,286	2,362,957
Special Revenue Fund Expenses	Total Special Revenue Funds		2,807,352	2,912,164	2,899,387
All Fund Expenses	Total Expenditures/Appropriations		52,335,626	60,895,673	61,914,153
Expenses Net of Transfers	Total Expenditures Net of Transfers		52,335,626	60,895,673	61,914,153

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	626,458	1,262,141	1,262,141	1,262,142
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	250,000	0	0	0
	Legal Reserve	6,440,000	5,500,000	2,800,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	100,000	100,000	100,000	100,001
	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	1,330,982	990,565	990,565	990,565
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,800	\$15,498	\$17,579	\$18,047	\$18,793
Total Classroom Instruction	\$9,483	\$9,080	\$10,570	\$10,799	\$11,574
Classroom-Salaries and Benefits	\$8,970	\$8,486	\$9,911	\$10,131	\$10,703
Classroom-General Supplies and Textbooks	\$277	\$318	\$366	\$366	\$409
Classroom-Purchased Services	\$236	\$275	\$292	\$302	\$463
Total Support Services	\$2,421	\$2,550	\$3,057	\$3,091	\$3,254
Support Services-Salaries and Benefits	\$1,618	\$1,615	\$2,267	\$2,302	\$2,451
Total Administrative Costs	\$1,876	\$1,656	\$1,807	\$1,830	\$1,783
Administration Salaries and Benefits	\$1,519	\$1,297	\$1,526	\$1,549	\$1,468
Total Operations and Maintenance of Plant	\$1,824	\$2,035	\$1,927	\$2,110	\$1,991
Operations and Maintenance-Salaries and Benefits	\$782	\$1,015	\$837	\$844	\$902
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$195	\$176	\$217	\$216	\$190
Total Equipment Costs	\$20	\$124	\$62	\$282	\$0
Legal Costs	\$183	\$162	\$87	\$87	\$105
Employee Benefits as a percentage of salaries*	32.97%	30.96%	35.34%	34.36%	32.62%

\*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 2019-20 revised appropriations and the 2020-21 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	Educational Risk Insurance Consortium-North	0
	NJ School Board Insurance Group	0
Municipal/Public Works	Fuel	0
	Salt	0
	Trash/Recycling	0
Purchasing	Educational Services Commission of NJ	0
	Educational Data Services	0
	State Contracts	0

**Estimated Tax Rates**

Municipality	Category	Amount
Roselle Borough	(A) General Fund School Levy	25,122,799
	(D) Total School Levy	25,122,799
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	775,227,124
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,556,070,342
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	3.2407
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.2407
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6145
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6145

Employee Contract List for District

Name	Category	Measure
Anthony Juskiewicz	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$153,140
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	23
	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	\$3,559
	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	As per NJSA 18A:30-3.5
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A:30-9
	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
Anthony Juskiewicz	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
Dr. James Baker	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$175,000
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	23
	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
Dr. James Baker	Total Allowances Amount	\$3,600
	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	As per NJSA 18A:30-3.5
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A:30-9
	Contractual Post-Employment Benefit Description of Payout of Personal days	As per NJSA 18A:30-9
	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	
Dr. Lissette Gonzalez-Perez	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$152,077
	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
Dr. Lissette Gonzalez-Perez	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	23
	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	\$1,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$12,293
	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	As Per NJSA 18A:30-3.5
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As Per NJSA 18A:30-9
	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
Dr. Lissette Gonzalez-Perez	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
Kelvin White	Job Title	Other
	Job Title II	Facilities Director
	Base Annual Salary Amount	\$113,070
	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	07/01/20
	End Date of Contract	06/30/21
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$11,929
	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	As Per NJSA 18A:30-9	

**Employee Contract List for District**

Name	Category	Measure
Kelvin White	Contractual Post-Employment Benefit Description of Payout of Vacation days	As Per NJSA 18A:30-9
	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