

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,712.0	1,740.0	1,754.0
On Roll Regular Shared-Time	14.0	8.0	8.0
On Roll Special Ed Full-Time	284.0	314.0	320.0
On Roll Special Ed Shared-Time	17.0	10.0	10.0
On Roll Subtotal	2,027.0	2,072.0	2,092.0
In Private School Placements	5.0	10.0	0.0
Sent to Other Districts Special Ed	9.0	7.0	7.0
Received	29.0	6.5	1.0

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	21,754,978	21,754,978	22,190,078
	Total Tuition	10-1300	215,993	100,443	108,437
	Unrestricted Miscellaneous Revenues	10-1XXX	19,803	9,000	10,000
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apslds Only)	10-1XXX	72,000	72,000	72,000
	Total Revenues from Local Sources		22,062,774	21,936,421	22,380,515
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	128,375	128,375	128,375
	Extraordinary Aid	10-3131	387,711	200,000	200,000
	Categorical Special Education Aid	10-3132	1,320,686	1,320,686	1,320,686
	Equalization Aid	10-3176	9,619,107	10,445,121	11,863,410
	Categorical Security Aid	10-3177	443,400	443,400	443,400
	Total Revenues from State Sources		11,899,279	12,537,582	13,955,871
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	61,230	53,882	57,839
	Total Revenues from Federal Sources		61,230	53,882	57,839
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	543,705	1,000,452
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	300,000
	Adjustment for Prior Year Encumbrances		0	1,308,913	0
	Actual Revenues (Over)/Under Expenditures		-1,395,096	0	0
General Fund Revenues	Total Operating Budget		32,628,187	36,380,503	37,694,677
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	15,006	19,539	0
	Total Revenues from Local Sources	20-1XXX	15,006	19,539	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	44,767
	Preschool Education Aid	20-3218	470,696	1,008,675	1,148,952
	Total Revenues from State Sources		470,696	1,008,675	1,193,719
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	368,415	345,381	276,305
	Title II	20-4451-4455	61,374	57,748	46,198
	Title III	20-4491-4494	41,000	41,000	32,800
	I.D.E.A. Part B (Handicapped)	20-4420-4429	484,302	481,131	384,904
	Total Revenues from Federal Sources		955,091	925,260	740,207
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	0	15,411

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		1,440,793	1,953,474	1,949,337
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	691,900	675,300	663,500
	Total Revenues from Local Sources		691,900	675,300	663,500
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		691,900	675,300	663,500
Debt Service Fund Revenues	Total Repayment of Debt		691,900	675,300	663,500
All Fund Revenues	Total Revenues/Sources		34,760,880	39,009,277	40,307,514
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	0	15,411
	Total Revenues/Sources Net of Transfers		34,760,880	39,009,277	40,292,103

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	10,549,523	11,851,489	11,456,727	
	Special Education-Instruction	11-2XX-100-XXX	2,386,019	2,402,433	2,553,350	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	289,639	313,806	507,650	
	Bilingual Education-Instruction	11-240-100-XXX	559,508	629,480	596,554	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	181,934	177,609	181,300	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	489,784	618,448	709,356	
	Before/After School Programs	11-421-XXX-XXX	0	32,134	39,250	
	Other Alternative Education Program	11-425-XXX-XXX	286,710	287,322	251,705	
	Other Instructional Programs-Instruction	11-4XX-100-XXX	0	0	5,000	
	Community Services Programs/Operations	11-800-330-XXX	122,664	143,242	72,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,865,979	2,008,664	2,282,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	38,121	38,311	15,000	
	Undistributed Expenditures-Health Services	11-000-213-XXX	360,885	366,862	338,425	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	435,685	458,238	462,808	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	543,575	606,354	700,302	
	Undistributed Expenditures-Guidance	11-000-218-XXX	996,714	1,039,702	1,088,344	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	763,015	780,850	772,635	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	186,526	250,692	221,101	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	289,435	313,154	546,239	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	78,464	96,189	49,650	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	648,814	753,784	675,711	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,312,664	1,382,172	1,277,937	
	Undistributed Expenditures-Central Services	11-000-251-XXX	351,995	393,520	350,096	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	138,041	220,473	382,707	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,784,577	3,428,991	2,895,378	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	439,710	627,387	716,416	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,671,630	6,832,268	7,614,500	
	Total Undistributed Expenditures			16,905,830	19,597,611	20,389,249
	General Fund Current Expenses	Total General Current Expense		31,771,611	36,053,574	36,762,141

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	11,500	20,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	846,778	305,036	912,536
	Total Capital Outlay		846,778	316,536	932,536
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	9,798	10,393	0
	General Fund Grand Total		32,628,187	36,380,503	37,694,677
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	15,006	19,539	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	368,027	516,717	574,097
	Support Services	20-218-200-XXX	102,669	481,958	630,033
	Facility Acquisition and Construction Services	20-218-400-XXX	0	10,000	5,000
	Total Preschool Education Aid	20-218-XXX-XXX	470,696	1,008,675	1,209,130
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	470,696	1,008,675	1,209,130
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	368,415	345,381	276,305
	Title II	20-XXX-XXX-XXX	61,374	57,748	46,198
	Title III	20-XXX-XXX-XXX	41,000	41,000	32,800
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	484,302	481,131	384,904
	Total Federal Projects	20-XXX-XXX-XXX	955,091	925,260	740,207
Special Revenue Fund Expenses	Total Special Revenue Funds		1,440,793	1,953,474	1,949,337
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	691,900	675,300	663,500
	Total Debt Service Funds		691,900	675,300	663,500
All Fund Expenses	Total Expenditures/Appropriations		34,760,880	39,009,277	40,307,514
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	15,411
	Total Expenditures Net of Transfers		34,760,880	39,009,277	40,292,103

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	614,874	1,214,874	1,214,874	914,874
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	37,519	37,519	37,519	37,519
	Legal Reserve	1,065,708	1,405,327	861,622	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	906,083	840,262	840,262	701,432
	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	\$14,956	\$14,732	\$16,096	\$16,691	\$16,780
Total Classroom Instruction	\$8,862	\$8,913	\$9,833	\$9,969	\$10,045
Classroom-Salaries and Benefits	\$8,276	\$8,456	\$9,275	\$9,220	\$9,278
Classroom-General Supplies and Textbooks	\$192	\$238	\$207	\$348	\$425
Classroom-Purchased Services	\$395	\$219	\$351	\$401	\$341
Total Support Services	\$2,293	\$2,302	\$2,578	\$2,620	\$2,864
Support Services-Salaries and Benefits	\$2,162	\$2,162	\$2,430	\$2,438	\$2,698
Total Administrative Costs	\$1,509	\$1,473	\$1,539	\$1,656	\$1,640
Administration Salaries and Benefits	\$1,263	\$1,246	\$1,264	\$1,357	\$1,366
Total Operations and Maintenance of Plant	\$1,620	\$1,546	\$1,596	\$1,865	\$1,612
Operations and Maintenance-Salaries and Benefits	\$807	\$823	\$841	\$852	\$864
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$376	\$396	\$430	\$461	\$536
Total Equipment Costs	\$0	\$0	\$10	\$10	\$12
Legal Costs	\$63	\$57	\$73	\$83	\$57
Employee Benefits as a percentage of salaries*	29.23%	27.19%	31.43%	31.21%	34.48%

*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	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	ACES Program for Natural Gas and Electricity	0
	Education Services Commission Co-Op Pricing	0
	Educational Data School Purchasing Co-Op	0
Technology Services	E-Rate Funding	0
Transportation Services, including Fuel	Municipality DPW- gasoline and diesel purchase	0
	Transportation contracted with Morris Union Jointure Commission	0
	Transportation contracted with Union County Educational Services Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Roselle Park Borough	(A) General Fund School Levy	21,972,528
	(D) Total School Levy	22,636,928
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,051,180,050
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,240,218,510
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0903
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1535
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7717
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8252

Employee Contract List for District

Name	Category	Measure
Christopher Hyde	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$102,180
	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	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
Michelle Calas	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,000
	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	07/01/19
	End Date of Contract	06/30/20

Employee Contract List for District

Name	Category	Measure
Michelle Calas	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,740
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,231
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at a per diem rate of 1/260
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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

Employee Contract List for District

Name	Category	Measure
Pedro Garrido	Job Title	Superintendent
	Job Title II	0
	Base Annual Salary Amount	\$181,866
	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	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	\$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	\$35,985
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement, not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at a per diem rate of 1/260
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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
Pedro Garrido	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