

### Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	3,352.0	3,254.0	3,241.0
On Roll Special Ed Full-Time	436.0	409.0	408.0
On Roll Special Ed Shared-Time	8.0		0.0
On Roll Subtotal	3,796.0	3,663.0	3,649.0
In Private School Placements	21.0	18.0	18.0
Sent to Contracted Preschool	112.0	108.0	0.0
Sent to Other Districts Regular	5.0	1.0	98.0
Sent to Other Districts Special Ed	60.0	58.0	78.0
Received		2.0	2.0
In State Facilities	1.0	3.0	0.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	27,098,944	27,711,201	27,988,313
	Rents and Royalties	10-1910	11,343	5,000	5,000
	Unrestricted Miscellaneous Revenues	10-1XXX	184,525	45,000	45,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	5,200
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	515
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	1,500
	Total Revenues from Local Sources			27,294,812	27,761,201
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	511,027	511,027	511,027
	Extraordinary Aid	10-3131	828,191	600,000	600,000
	Categorical Special Education Aid	10-3132	2,809,761	2,809,761	2,809,761
	Equalization Aid	10-3176	26,717,472	27,972,410	33,478,410
	Categorical Security Aid	10-3177	1,526,650	1,526,650	1,526,650
	Other State Aids	10-3XXX	12,654	0	0
	Total Revenues from State Sources			32,405,755	33,419,848
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	100,871	99,719
	Ffcra/SEMI or ARRA/SEMI Revenue	10-4210	143,350	0	0
	Total Revenues from Federal Sources			143,350	100,871
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	1,372,235
	Withdrawal from Capital Reserve for Local Share	10-307	0	500,000	1,600,000
	Transfers from Other Funds	10-5200	5,046	0	0
	Adjustment for Prior Year Encumbrances		0	1,649,550	0
	Actual Revenues (Over)/Under Expenditures		-1,497,551	0	0
General Fund Revenues	Total Operating Budget		58,351,412	63,431,470	70,043,330
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	5,000
	Total Revenues from Local Sources	20-1XXX	0	0	5,000

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	215,111	0
	Preschool Education Aid	20-3218	2,424,543	2,491,576	2,588,604
	Other Restricted Entitlements	20-32XX	388,553	387,155	369,671
	Total Revenues from State Sources		2,813,096	3,093,842	2,958,275
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,032,762	1,285,610	1,092,768
	Title II	20-4451-4455	132,688	209,840	178,364
	Title III	20-4491-4494	72,689	151,564	128,829
	Title IV	20-4471-4474	57,543	82,055	69,747
	I.D.E.A. Part B (Handicapped)	20-4420-4429	1,152,258	1,039,040	883,184
	CARES Act Education Stabilization Fund	20-4530	45,303	751,180	246,941
	Coronavirus Relief Fund (CRF)	20-4532	0	447,144	0
	CRRSA Act-ESSER II	20-4534		3,222,920	3,222,920
	CRRSA Act-Learning Acceleration Grant	20-4535		206,830	206,830
	CRRSA Act-Mental Health Grant	20-4536		45,000	45,000
	Total Revenues from Federal Sources		2,493,243	7,441,183	6,074,583
Special Revenue Fund Revenues	Total Grants and Entitlements		5,306,339	10,535,025	9,037,858
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	597,036	1,551,076	1,863,047
	Total Revenues from Local Sources		597,036	1,551,076	1,863,047
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	217,027	217,512	654,461
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		814,063	1,768,588	2,517,508
Debt Service Fund Revenues	Total Repayment of Debt		814,063	1,768,588	2,517,508
All Fund Revenues	Total Revenues/Sources		64,471,814	75,735,083	81,598,696
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		64,471,814	75,735,083	81,598,696

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	19,950,497	18,912,757	21,697,772
	Special Education-Instruction	11-2XX-100-XXX	5,878,792	5,623,263	5,908,005
	Bilingual Education-Instruction	11-240-100-XXX	2,047,236	2,047,498	2,151,448
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	90,630	102,161	102,161
	School-Sponsored Athletics-Instruction	11-402-100-XXX	338,359	426,545	414,604
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,031,207	4,465,445	5,720,909
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	341,481	389,562	369,915
	Undistributed Expenditures-Health Services	11-000-213-XXX	500,477	501,087	510,885
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	363,429	441,468	430,639
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,168,338	1,191,139	1,297,136
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,326,497	2,821,166	2,723,402
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	590,826	680,515	696,258
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	20,479	7,577	4,300
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,611	66,886	63,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,236,886	1,113,767	1,147,109
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,133,825	2,167,906	2,083,555
	Undistributed Expenditures-Central Services	11-000-251-XXX	461,939	530,956	531,850
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	396,866	374,850	383,911
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,049,630	4,484,106	4,999,839
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	3,213,062	3,954,237	4,553,799
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	8,830,932	11,941,127	12,070,317
	Total Undistributed Expenditures		29,679,485	35,131,794	37,587,324
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0
Interest Earned on Current Expense Emergency Res		10-607	0	0	5,200
General Fund Current Expenses	Total General Current Expense		57,984,999	62,244,018	67,867,029

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	142,612	137,552	100,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	348	821,447	348
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	1,600,000
	Interest Deposit to Capital Reserve	10-604	0	0	1,500
	Total Capital Outlay		142,960	958,999	1,701,848
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	103,646	35,285	152,000
	Summer School-Support Services	13-422-200-XXX	0	7,605	26,520
	Total Summer School	13-422-X00-XXX	103,646	42,890	178,520
Special School Expenses for Evening-Foreign-Local	Evening School-Foreign-Born-Local-Instruction	13-631-100-XXX	0	1,041	0
	Total Evening School-Foreign-Born-Local	13-631-X00-XXX	0	1,041	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	103,646	43,931	178,520
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	119,807	184,522	295,933
	General Fund Grand Total		58,351,412	63,431,470	70,043,330
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,029,318	1,230,939	989,784
	Support Services	20-218-200-XXX	1,395,225	1,475,748	1,598,820
	Total Preschool Education Aid	20-218-XXX-XXX	2,424,543	2,706,687	2,588,604
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	7,432	9,102	7,737
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	34,580	42,493	36,119
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	33,937	19,931	16,941
	Nonpublic Nursing Services	20-XXX-XXX-XXX	14,550	16,626	14,132
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,076	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	22,500	28,525	24,264
	Other	20-XXX-XXX-XXX	270,478	270,478	270,478
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,813,096	3,093,842	2,958,275

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,032,762	1,285,610	1,092,768
	Title II	20-XXX-XXX-XXX	132,688	209,840	178,364
	Title III	20-XXX-XXX-XXX	72,689	151,564	128,829
	Title IV	20-XXX-XXX-XXX	57,543	82,055	69,747
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,152,258	1,039,040	883,184
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	45,303	751,180	246,941
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	447,144	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		3,222,920	3,222,920
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		206,830	206,830
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		45,000	45,000
	Total Federal Projects	20-XXX-XXX-XXX	2,493,243	7,441,183	6,074,583
Special Revenue Fund Expenses	Total Special Revenue Funds		5,306,339	10,535,025	9,037,858
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	814,063	1,768,588	2,517,508
	Total Debt Service Funds		814,063	1,768,588	2,517,508
All Fund Expenses	Total Expenditures/Appropriations		64,471,814	75,735,083	81,598,696
Expenses Net of Transfers	Total Expenditures Net of Transfers		64,471,814	75,735,083	81,598,696

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	500,000	2,142,938	1,642,938	44,438
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	515
	Legal Reserve	107,411	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	500,000	500,000	505,200
	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	1,998,922	1,407,873	1,407,873	35,638
	Repayment of Debt	9,470	9,470	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,466	\$13,894	\$15,213	\$15,334	\$16,291
Total Classroom Instruction	\$9,173	\$9,385	\$10,131	\$9,968	\$10,850
Classroom-Salaries and Benefits	\$8,172	\$8,397	\$9,297	\$9,140	\$9,806
Classroom-General Supplies and Textbooks	\$371	\$384	\$213	\$215	\$253
Classroom-Purchased Services	\$630	\$604	\$621	\$613	\$791
Total Support Services	\$1,558	\$1,743	\$2,042	\$2,186	\$2,211
Support Services-Salaries and Benefits	\$1,207	\$1,252	\$1,477	\$1,571	\$1,549
Total Administrative Costs	\$1,265	\$1,353	\$1,358	\$1,467	\$1,436
Administration Salaries and Benefits	\$1,080	\$1,130	\$1,170	\$1,257	\$1,224
Total Operations and Maintenance of Plant	\$1,268	\$1,213	\$1,442	\$1,463	\$1,599
Operations and Maintenance-Salaries and Benefits	\$717	\$690	\$875	\$914	\$925
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$137	\$136	\$167	\$180	\$175
Total Equipment Costs	\$30	\$38	\$27	\$38	\$27
Legal Costs	\$45	\$38	\$33	\$34	\$34
Employee Benefits as a percentage of salaries*	25.75%	26.47%	29.26%	34.52%	32.83%

\*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 2020-21 revised appropriations and the 2021-22 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.

## Estimated Tax Rates

Municipality	Category	Amount
Carteret Borough	(A) General Fund School Levy	27,849,757
	(D) Total School Levy	30,029,799
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,446,814,583
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,789,346,310
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1382
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2273
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9984
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0766

Employee Contract List for District

Name	Category	Measure
Hector Berrios	Job Title	Business Administrator
	Job Title II	2
	Base Annual Salary Amount	\$174,494
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$3,200
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	PER NJSA 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

## 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
	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
	Melissa Jones	Job Title
Job Title II		3
Base Annual Salary Amount		\$169,044
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		07/01/21
End Date of Contract		06/30/22
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	\$6,900
	Total Bonuses Amount	\$3,210
	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 NJSA 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
	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	\$191,506
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$15,125
	Total Bonuses Amount	\$13,043
	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 NJSA 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
	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

## 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