

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	1,705.0	1,628.0	1,656.0
On Roll Regular Shared-Time	6.0	14.0	14.0
On Roll Special Ed Full-Time	318.0	345.0	345.0
On Roll Special Ed Shared-Time	9.0	4.0	4.0
On Roll Subtotal	2,038.0	1,991.0	2,019.0
In Private School Placements	7.0	12.0	12.0
Sent to Other Districts Regular	0.0	0.0	4.0
Sent to Other Districts Special Ed	4.0	5.0	65.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	22,190,078	22,356,504	22,580,069
	Total Tuition	10-1300	11,927	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	35,000	40,000	45,000
	Unrestricted Miscellaneous Revenues	10-1XXX	210,420	20,000	20,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	375
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	25,149
	Other Restricted Miscellaneous Revenues	10-1XXX	32,466	0	0
	Total Revenues from Local Sources			22,479,891	22,416,504
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	128,375	128,375	128,375
	Extraordinary Aid	10-3131	600,022	200,000	200,000
	Categorical Special Education Aid	10-3132	1,320,686	1,320,686	1,320,686
	Equalization Aid	10-3176	10,895,834	13,328,329	15,355,499
	Categorical Security Aid	10-3177	443,400	443,400	443,400
	Total Revenues from State Sources			13,388,317	15,420,790
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	65,565	48,605	54,189
	Total Revenues from Federal Sources		65,565	48,605	54,189
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,502,192	2,011,154
	Withdrawal from Capital Reserve for Local Share	10-307	0	300,000	0
	Adjustment for Prior Year Encumbrances		0	954,613	0
	Actual Revenues (Over)/Under Expenditures		-2,741,577	0	0
General Fund Revenues	Total Operating Budget		33,192,196	40,642,704	42,183,896
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	142,342	194,721	204,233
	Scholarship Fund Revenue	20-1770	5,505	2,000	6,461
	Other Revenue from Local Sources	20-1XXX	121,559	0	0
	Total Revenues from Local Sources	20-1XXX	269,406	196,721	210,694
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	33,750	89,858
	Preschool Education Aid	20-3218	1,103,861	1,335,360	1,374,975
	Total Revenues from State Sources		1,103,861	1,369,110	1,464,833

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	355,871	296,085	296,085
	Title II	20-4451-4455	54,204	45,432	45,432
	Title III	20-4491-4494	29,240	31,274	31,274
	I.D.E.A. Part B (Handicapped)	20-4420-4429	519,340	411,762	411,762
	CARES Act Education Stabilization Fund	20-4530	259,767	0	0
	Coronavirus Relief Fund (CRF)	20-4532	142,712	0	0
	CRRSA Act-ESSER II	20-4534	376,876	0	0
	Total Revenues from Federal Sources		1,738,010	784,553	784,553
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	15,411	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	111,280	113,400
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-9,051	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-4,461	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		3,113,176	2,461,664	2,573,480
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	663,500	646,300	627,400
	Total Revenues from Local Sources		663,500	646,300	627,400
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		663,500	646,300	627,400
Debt Service Fund Revenues	Total Repayment of Debt		663,500	646,300	627,400
All Fund Revenues	Total Revenues/Sources		36,968,872	43,750,668	45,384,776
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	15,411	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	111,280	113,400
	Total Revenues/Sources Net of Transfers		36,953,461	43,639,388	45,271,376

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	10,278,610	11,670,254	11,609,319
	Special Education-Instruction	11-2XX-100-XXX	2,614,712	3,028,629	3,132,899
	Basic Skills/Remedial-Instruction	11-230-100-XXX	500,971	522,356	533,920
	Bilingual Education-Instruction	11-240-100-XXX	511,629	574,597	640,850
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	138,237	183,125	187,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	473,156	710,929	728,880
	Before/After School Programs	11-421-XXX-XXX	0	35,250	37,000
	Other Alternative Education Program	11-425-XXX-XXX	773	0	0
	Other Instructional Programs-Instruction	11-4XX-100-XXX	7,229	5,000	7,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,466,501	2,010,277	2,154,037
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,630	15,000	15,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	300,532	364,396	354,362
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	455,529	519,301	539,649
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	573,580	642,867	693,477
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,049,813	1,095,696	1,122,646
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	753,312	800,428	807,856
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	247,966	225,751	225,112
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	461,513	478,270	502,480
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,280	40,410	40,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	650,391	743,628	692,691
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,229,350	1,272,050	1,351,444
	Undistributed Expenditures-Central Services	11-000-251-XXX	350,767	373,687	368,999
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	338,806	492,720	450,962
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,572,490	3,380,795	4,244,853
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	334,144	665,329	783,687
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,252,234	8,397,626	9,161,610
	Total Undistributed Expenditures		17,050,838	21,518,231	23,509,365
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	375
General Fund Current Expenses	Total General Current Expense		31,576,155	38,248,371	40,386,608

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	314,748	137,094	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	991,261	2,238,845	1,758,971
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	300,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	0	25,149
	Total Capital Outlay		1,606,009	2,375,939	1,784,120
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	10,032	18,394	13,168
	General Fund Grand Total		33,192,196	40,642,704	42,183,896
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	121,559	0	0
	Student Activity Fund	20-475-XXX-XXX	133,291	194,721	204,233
	Scholarship Fund	20-476-XXX-XXX	1,044	2,000	6,461
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	546,862	759,352	872,309
	Support Services	20-218-200-XXX	572,410	711,038	695,924
	Facility Acquisition and Construction Services	20-218-400-XXX	0	10,000	10,000
	Total Preschool Education Aid	20-218-XXX-XXX	1,119,272	1,480,390	1,578,233
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,119,272	1,480,390	1,578,233
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	355,871	296,085	296,085
	Title II	20-XXX-XXX-XXX	54,204	45,432	45,432
	Title III	20-XXX-XXX-XXX	29,240	31,274	31,274
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	519,340	411,762	411,762
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	259,767	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	142,712	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	376,876	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,738,010	784,553	784,553
Special Revenue Fund Expenses	Total Special Revenue Funds		3,113,176	2,461,664	2,573,480
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	663,500	646,300	627,400
	Total Debt Service Funds		663,500	646,300	627,400
All Fund Expenses	Total Expenditures/Appropriations		36,968,872	43,750,668	45,384,776

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	15,411	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	111,280	113,400
	Total Expenditures Net of Transfers		36,953,461	43,639,388	45,271,376

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	1,146,616	1,957,948	1,687,421	1,587,524
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,814,874	2,814,874	2,514,874	2,540,023
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	37,519	37,519	37,519	37,894
	Legal Reserve	2,093,287	3,142,922	1,911,257	0
	Unemployment Fund	63,948	71,452	71,452	71,452
	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 Special Revenue Fund	Student Activity Fund	195,182	204,233	204,233	204,233
	Scholarship Fund	2,000	6,461	6,461	6,461
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,482	\$15,304	\$17,279	\$18,643	\$19,365
Total Classroom Instruction	\$9,355	\$9,198	\$10,508	\$11,136	\$11,287
Classroom-Salaries and Benefits	\$8,571	\$8,518	\$9,763	\$10,323	\$10,458
Classroom-General Supplies and Textbooks	\$267	\$261	\$366	\$412	\$447
Classroom-Purchased Services	\$517	\$419	\$379	\$401	\$383
Total Support Services	\$2,511	\$2,651	\$2,873	\$3,056	\$3,172
Support Services-Salaries and Benefits	\$2,365	\$2,529	\$2,694	\$2,849	\$2,963
Total Administrative Costs	\$1,480	\$1,588	\$1,705	\$1,865	\$1,865
Administration Salaries and Benefits	\$1,220	\$1,313	\$1,423	\$1,504	\$1,549
Total Operations and Maintenance of Plant	\$1,657	\$1,466	\$1,622	\$1,963	\$2,401
Operations and Maintenance-Salaries and Benefits	\$801	\$800	\$891	\$942	\$1,016
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$390	\$379	\$524	\$573	\$585
Total Equipment Costs	\$11	\$156	\$31	\$74	\$5
Legal Costs	\$68	\$76	\$56	\$61	\$60
Employee Benefits as a percentage of salaries*	28.70%	31.47%	37.45%	37.49%	39.57%

*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 2021-22 revised appropriations and the 2022-23 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
Purchasing	Aces Program for Natural Gas and Electricity Ed	0
	Educational Services Commission Co Op Procing	0
	educational Data School Purchasing Co-Op	0
Technology Services	E Rate Funding	0
Transportation Services, including Fuel	Municipality DPW Gasoline Diesel and Rock Salt Purchase	0
	orris County Jointure Commission Transportation services	0
	Union County Educational Services Commission transportation services	0

Estimated Tax Rates

Municipality	Category	Amount
Roselle Park Borough	(A) General Fund School Levy	22,468,287
	(D) Total School Levy	23,105,137
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,059,190,507
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,400,109,705
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1213
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1814
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6048
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6502

Employee Contract List for District

Name	Category	Measure
Chris Hyde	Job Title	Information Technology
	Job Title II	None
	Base Annual Salary Amount	\$113,410
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,224
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$3,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Does not apply
	Contractual Post-Employment Benefit Description of Payout of Personal days	Does not apply
	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
Chris 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
Open	Job Title	Business Administrator
	Job Title II	None
	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	07/01/22
	End Date of Contract	06/30/23
	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
Open	Total Allowances Amount	\$5,090
	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	New employee
	Contractual Post-Employment Benefit Description of Payout of Vacation days	New employee
	Contractual Post-Employment Benefit Description of Payout of Personal days	Does not apply
	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	
Pedro Carrido	Job Title	Superintendent
	Job Title II	None
	Base Annual Salary Amount	\$195,079
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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
Pedro Carrido	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	\$37,068
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement not to exceed \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem at 1/260
	Contractual Post-Employment Benefit Description of Payout of Personal days	Does not apply
	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
Pedro Carrido	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