

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	895.0	894.0	910.0
On Roll Special Ed Full-Time	148.0	149.0	149.0
On Roll Special Ed Shared-Time	9.0	3.0	3.0
On Roll Subtotal	1,052.0	1,046.0	1,062.0
In Private School Placements	11.0	8.0	9.0
Sent to Other Districts Regular	1.0	5.0	5.0
Sent to Other Districts Special Ed	33.0	24.0	23.0
In State Facilities	2.0	1.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,125,016	9,307,516	9,547,666
Unrestricted Miscellaneous Revenues	10-1XXX	73,372	75,000	75,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	100	100
Interest Earned On Maintenance Reserve	10-1XXX	0	100	100
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		9,198,388	9,382,816	9,622,966
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	49,331	49,331	154,764
Extraordinary Aid	10-3131	185,573	135,575	110,000
Categorical Special Education Aid	10-3132	686,228	686,228	686,228
Equalization Aid	10-3176	5,719,489	5,719,489	5,719,489
Categorical Security Aid	10-3177	63,955	63,955	63,955
Adjustment Aid	10-3178	0	0	3,424
Under Adequacy Aid	10-3180	75,497	75,497	0
Parcc Readiness Aid	10-3181	11,320	11,320	0
Per Pupil Growth Aid	10-3182	11,320	11,320	0
Professional Learning Community Aid	10-3183	10,720	10,720	0
Subtotal - Revenues From State Sources		6,813,433	6,763,435	6,737,860
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	34,402	33,304
ARRA/SEMI Revenue	10-4210	49,372	0	0
Subtotal - Revenues From Federal Sources		49,372	34,402	33,304
Budgeted Fund Balance - Operating Budget	10-303	0	62,124	158,747
Adjustment For Prior Year Encumbrances		0	50,079	0
Actual Revenues (Over)/Under Expenditures		212,608	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		16,273,801	16,292,856	16,552,877
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	142	6,329	0
Total Revenues From Local Sources	20-1XXX	142	6,329	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	107,064	596,036	720,738
Other Restricted Entitlements	20-32XX	0	38,254	0
Total Revenues From State Sources		107,064	634,290	720,738
Revenues from Federal Sources:				
Title I	20-4411-4416	272,430	280,388	238,330
Title II	20-4451-4455	56,850	39,203	33,286
Title III	20-4491-4494	996	1	0
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	304,671	353,007	300,056
Total Revenues From Federal Sources		634,947	682,599	580,172
Total Grants And Entitlements		742,153	1,323,218	1,300,910
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	620,589	639,283	597,763
Other Miscellaneous	40-1xxx	3,227	0	0
Miscellaneous	40-1XXX	3,227	0	0
Total Revenues From Local Sources		623,816	639,283	597,763
Budgeted Fund Balance	40-303	0	2,607	3,227
Total Local Repayment Of Debt		623,816	641,890	600,990
Actual Revenues (Over)/Under Expenditures		19,674	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Repayment Of Debt		643,490	641,890	600,990
Total Revenues/Sources		17,659,444	18,257,964	18,454,777
Total Revenues/Sources Net of Transfers		17,659,444	18,257,964	18,454,777

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,838,131	4,842,995	5,239,950
Special Education - Instruction	11-2XX-100-XXX	1,374,212	1,504,257	1,456,930
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	500	500
Bilingual Education - Instruction	11-240-100-XXX	59,112	60,294	59,612
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	62,732	80,078	79,828
School-Sponsored Athletics - Instruction	11-402-100-XXX	192,476	211,855	229,165
Summer School	11-422-XXX-XXX	0	2,800	3,600
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,193,348	2,103,141	1,724,295
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	5,675	8,107	8,107
Undist. Expenditures - Health Services	11-000-213-XXX	167,523	170,175	166,945
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	163,269	140,763	118,487
Undist. Expenditures - Guidance	11-000-218-XXX	374,077	299,276	292,695
Undist. Expenditures - Child Study Teams	11-000-219-XXX	420,898	401,084	444,927
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	81,741	140,932	149,554
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	151,301	165,591	161,974
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,852	19,260	50,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	477,997	452,239	465,317
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	789,353	751,876	713,712
Undist. Expend. - Central Services	11-000-251-XXX	291,643	295,938	284,730
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	47,319	86,297	80,612
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,086,611	1,064,080	1,171,050
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	896,081	847,288	858,429
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,574,516	2,612,987	2,776,128
Total Undistributed Expenditures		9,729,204	9,559,034	9,466,962
Interest Earned On Maintenance Reserve	10-606	0	100	100
Interest Earned On Current Expense Emergency Res	10-607	0	100	100

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		16,255,867	16,262,013	16,536,747
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	5,100	14,800
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,230	1,230	1,230
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		1,230	6,430	16,130
Transfer Of Funds To Charter Schools	10-000-100-56X	16,704	24,413	0
General Fund Grand Total		16,273,801	16,292,856	16,552,877
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	142	6,329	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	74,664	83,000	156,138
Support Services	20-218-200-XXX	32,400	513,036	564,600
Total Preschool Education Aid	20-218-XXX-XXX	107,064	596,036	720,738
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	10,750	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	15,467	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	12,037	0
Total Other State Projects		0	38,254	0
Total State Projects	20-XXX-XXX-XXX	107,064	634,290	720,738
Federal Projects:				
Title I	20-XXX-XXX-XXX	272,430	280,388	238,330
Title II	20-XXX-XXX-XXX	56,850	39,203	33,286
Title III	20-XXX-XXX-XXX	996	1	0
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	304,671	353,007	300,056
Total Federal Projects	20-XXX-XXX-XXX	634,947	682,599	580,172
Total Special Revenue Funds		742,153	1,323,218	1,300,910

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	643,490	641,890	600,990
Total Debt Service Funds		643,490	641,890	600,990
Total Expenditures/Appropriations		17,659,444	18,257,964	18,454,777
Total Expenditures Net of Transfers		17,659,444	18,257,964	18,454,777

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	523,658	429,046	377,255	324,856
Unrestricted	Repayment of Debt	25,508	5,834	3,227	0
Restricted for General Operating Budget	Capital Reserve	344,572	344,572	344,672	344,772
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	248,630	164,895	164,995	165,095
Restricted for General Operating Budget	Legal Reserve	197,651	116,681	106,348	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	25,000	25,000	25,100	25,200
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,606	\$12,689	\$12,789	\$12,896	\$13,379
Total Classroom Instruction	\$7,747	\$7,658	\$7,889	\$7,856	\$8,286
Classroom-Salaries and Benefits	\$7,356	\$7,376	\$7,562	\$7,483	\$7,754
Classroom-General Supplies and Textbooks	\$238	\$128	\$179	\$207	\$351
Classroom-Purchased Services	\$153	\$154	\$148	\$165	\$181
Total Support Services	\$1,656	\$1,652	\$1,584	\$1,630	\$1,681
Support Services-Salaries and Benefits	\$1,479	\$1,521	\$1,477	\$1,501	\$1,457
Total Administrative Costs	\$1,733	\$1,873	\$1,834	\$1,850	\$1,783
Administration Salaries and Benefits	\$1,494	\$1,562	\$1,508	\$1,512	\$1,434
Total Operations and Maintenance of Plant	\$1,173	\$1,192	\$1,089	\$1,166	\$1,257
Operations and Maintenance-Salaries and Benefits	\$711	\$709	\$633	\$671	\$672
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$270	\$297	\$338	\$340	\$358
Total Equipment Costs	\$35	\$0	\$0	\$5	\$14
Legal Costs	\$20	\$59	\$30	\$30	\$33
Employee Benefits as a percentage of salaries*	26.78%	27.55%	28.17%	28.04%	29.44%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Special Education Services - Sayreville School District	0
Special Education Services	Special Education Services - ESCNJ	0
Others	Municipal Public Works - City of South Amboy	0
Transportation Services, including Fuel	Special Education and Vo-Tech Transportation - ESCNJ	0
Insurance Coverages and Benefits	NJSAIF	0
Insurance Coverages and Benefits	School Employee Health Benefit Plan	0

ID=South Amboy City

Category	Amount
(A) General Fund School Levy	9,427,591
(D) Total School Levy	10,046,113
(B) Estimated Net Taxable Valuation (as of 10/01/17)	882,734,200
(H) Estimated Equalized Valuation (as of 10/01/17)	872,870,760
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0680
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1381
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0801
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1509

Name=Jorge E. Diaz

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$147,500
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	01/01/17
End Date of Contract	06/30/20
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
Total Allowances Amount	\$3,907
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout available upon Retirement with Max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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

Name=Jorge E. Diaz

Category	Measure
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

Name=Peter Frascella

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$130,250
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	07/01/17
End Date of Contract	06/30/18
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
Total Allowances Amount	\$1,515
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout available at the time of retirement with a max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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

Name=Peter Frascella

Category	Measure
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

Name=Sheri Kemprowski

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities
Base Annual Salary Amount	\$77,500
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	07/01/17
End Date of Contract	06/30/18
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	\$100
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Payment available upon retirement with a max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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

Name=Sheri Kemprowski

Category	Measure
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