Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	2,464.0	2,575.0	2,539.0
On Roll Regular Shared-Time	6.0	8.0	8.0
On Roll Special Ed Full-Time	347.0	337.0	331.0
On Roll Special Ed Shared-Time	10.0	1.0	1.0
On Roll Subtotal	2,827.0	2,921.0	2,879.0
In Private School Placements	9.0	8.0	8.0
Sent to Other Districts Regular	0.0	2.0	2.0
Sent to Other Districts Special Ed	7.0	12.0	12.0
In State Facilities	12.0	3.0	3.0

		2016-17	2017-18	2018-19
Budget Category	Account	Actual	Revised	Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	23,907,576	24,027,114	24,147,250
Unrestricted Miscellaneous Revenues	10-1XXX	335,983	11,427	12,000
Subtotal - Revenues From Local Sources		24,243,559	24,038,541	24,159,250
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	54,056	54,056	137,828
Extraordinary Aid	10-3131	218,502	0	50,859
Categorical Special Education Aid	10-3132	1,681,565	1,681,565	1,836,297
Equalization Aid	10-3176	21,768,981	21,768,981	22,294,833
Categorical Security Aid	10-3177	225,869	225,869	1,283,877
Parcc Readiness Aid	10-3181	26,400	26,400	0
Per Pupil Growth Aid	10-3182	26,400	26,400	0
Professional Learning Community Aid	10-3183	26,910	26,910	0
Subtotal - Revenues From State Sources		24,028,683	23,810,181	25,603,694
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	225,982	75,757	76,489
Subtotal - Revenues From Federal Sources		225,982	75,757	76,489
Budgeted Fund Balance - Operating Budget	10-303	0	3,775,806	3,882,178
Withdrawal From Cap Res-For Local Share	10-307	0	1,168,408	0
Adjustment For Prior Year Encumbrances		0	42,927	0
Actual Revenues (Over)/Under Expenditures		554,286	0	0
Total Operating Budget		49,052,510	52,911,620	53,721,611
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	22,638	0	0
Total Revenues From Local Sources	20-1XXX	22,638	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	392,806	0	0
Preschool Education Aid	20-3218	117,474	563,409	563,409
Other Restricted Entitlements	20-32XX	432,050	318,505	0
Total Revenues From State Sources		942,330	881,914	563,409
Revenues from Federal Sources:				
Title I	20-4411-4416	1,069,542	647,077	800,929
Title II	20-4451-4455	63,734	73,145	120,100
Title III	20-4491-4494	72,416	75,083	62,338
Title IV	20-4471-4474	0	0	11,324
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,287,512	542,222	722,588
Vocational Education	20-4430	21,565	11,764	17,995
Other	20-4XXX	12,228	5,473	22,405
Total Revenues From Federal Sources		2,526,997	1,354,764	1,757,679
Total Grants And Entitlements		3,491,965	2,236,678	2,321,088
Total Revenues/Sources		52,544,475	55,148,298	56,042,699
Total Revenues/Sources Net of Transfers		52,544,475	55,148,298	56,042,699

		2016-17	2017-18	2018-19
Budget Category	Account	Actual	Revised	Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	13,110,286	13,867,289	14,405,789
Special Education - Instruction	11-2XX-100-XXX	4,132,014	4,526,423	4,394,970
Basic Skills/Remedial - Instruction	11-230-100-XXX	718,908	804,440	797,078
Bilingual Education - Instruction	11-240-100-XXX	1,499,459	1,597,514	
•				1,622,780
School-Sponsored Athletics - Instruction	11-402-100-XXX	445,746	542,363	552,223
Before/After School Programs	11-421-XXX-XXX	171,815	190,589	195,352
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	107,577	133,660	137,002
Other Instructional Programs - Instruction	11-4XX-100-XXX	174,499	198,170	202,390
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,418,351	2,994,718	3,186,976
Undist. ExpendAttendance And Social Work	11-000-211-XXX	255,833	264,888	271,512
Undist. Expenditures - Health Services	11-000-213-XXX	499,417	637,142	652,313
Undist. ExpendSpeech, OT, PT And Related Svcs	11-000-216-XXX	179,935	246,317	358,993
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,532,203	652,611	1,151,794
Undist. Expenditures - Guidance	11-000-218-XXX	880,227	927,614	1,037,447
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,536,317	1,963,062	1,683,475
Undist. ExpendImprov. Of Inst. Serv.	11-000-221-XXX	619,447	755,066	912,915
Undist. ExpendEdu. Media Serv./Library	11-000-222-XXX	328,370	315,937	326,101
Undist. ExpendInstr. Staff Training Serv.	11-000-223-XXX	107,873	146,024	146,249
Undist. ExpendSupport ServGen. Admin.	11-000-230-XXX	1,062,353	933,112	1,019,579
Undist. ExpendSupport ServSchool Admin.	11-000-240-XXX	2,121,870	2,256,600	2,118,687
Undist. Expend Central Services	11-000-251-XXX	405,201	460,306	470,176
Undist. Expend Admin. Info Technology	11-000-252-XXX	424,961	479,029	518,471
Undist. ExpendOper. And Maint. Of Plant Serv.	11-000-26X-XXX	4,255,873	4,241,647	4,567,610
Undist. ExpendStudent Transportation Serv.	11-000-270-XXX	1,327,647	1,159,454	1,274,225
Personal Services - Employee Benefits	11-XXX-XXX-2XX	10,082,134	10,858,721	11,175,210
Total Undistributed Expenditures		27,038,012		30,871,733

Budget Ceteram	Assessment	2016-17	2017-18	2018-19
Budget Category	Account	Actual	Revised	Proposed
Total General Current Expense		47,398,316	51,152,696	53,179,317
Capital Expenditures:				
Equipment	12-XXX-XXX-730	52,058	25,996	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,013,860	15,557	15,458
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	1,168,408	0
Total Capital Outlay		1,065,918	1,209,961	15,458
Special Schools:				
Adult Education:				
Adult Education-Local-Support Serv.	13-602-200-XXX	8,568	10,448	10,707
Total Adult Education-Local	13-602-X00-XXX	8,568	10,448	10,707
Total Special Schools	13-XXX-XXX-XXX	8,568	10,448	10,707
Transfer Of Funds To Charter Schools	10-000-100-56X	579,708	538,515	516,129
General Fund Grand Total		49,052,510	52,911,620	53,721,611
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	22,638	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	350,202	440,353	440,353
Support Services	20-218-200-XXX	160,078	123,056	123,056
Total Preschool Education Aid	20-218-XXX-XXX	510,280	563,409	563,409
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	28,080	23,557	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	186,650	139,422	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	121,400	79,969	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	52,470	38,625	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	14,300	12,155	0
Nonpublic Security Aid	20-XXX-XXX-XXX	29,150	24,777	0
Total Other State Projects		432,050	318,505	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total State Projects	20-XXX-XXX-XXX	942,330	881,914	563,409
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,069,542	647,077	800,929
Title II	20-XXX-XXX-XXX	63,734	73,145	120,100
Title III	20-XXX-XXX-XXX	72,416	75,083	62,338
Title IV	20-XXX-XXX-XXX	0	0	11,324
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,287,512	542,222	722,588
Vocational Education	20-XXX-XXX-XXX	21,565	11,764	17,995
Other	20-XXX-XXX-XXX	12,228	5,473	22,405
Total Federal Projects	20-XXX-XXX-XXX	2,526,997	1,354,764	1,757,679
Total Special Revenue Funds		3,491,965	2,236,678	2,321,088
Total Expenditures/Appropriations		52,544,475	55,148,298	56,042,699
Total Expenditures Net of Transfers		52,544,475	55,148,298	56,042,699

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	1,233,307	1,225,358	1,199,552	1,057,374
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	4,555,837	4,072,914	2,904,506	2,904,506
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	250,000	250,000	250,000	250,000
Restricted for General Operating Budget	Legal Reserve	7,525,000	7,490,000	3,740,000	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	100,000	100,000	100,000	100,000
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	\$16,655	\$16,074	\$17,038	\$16,537	\$17,390
Total Classroom Instruction	\$10,159	\$9,649	\$10,415	\$10,108	\$10,488
Classroom-Salaries and Benefits	\$9,582	\$9,180	\$9,886	\$9,592	\$9,959
Classroom-General Supplies and Textbooks	\$367	\$259	\$299	\$293	\$301
Classroom-Purchased Services	\$210	\$210	\$230	\$223	\$228
Total Support Services	\$2,542	\$2,665	\$2,749	\$2,667	\$2,952
Support Services-Salaries and Benefits	\$1,741	\$1,863	\$2,216	\$2,151	\$2,250
Total Administrative Costs	\$1,952	\$1,839	\$1,904	\$1,847	\$1,869
Administration Salaries and Benefits	\$1,672	\$1,544	\$1,634	\$1,585	\$1,580
Total Operations and Maintenance of Plant	\$1,803	\$1,724	\$1,724	\$1,675	\$1,833
Operations and Maintenance-Salaries and Benefits	\$812	\$787	\$777	\$754	\$828
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$198	\$196	\$245	\$238	\$247
Total Equipment Costs	\$57	\$19	\$0	\$9	\$0
Legal Costs	\$105	\$148	\$72	\$70	\$88
Employee Benefits as a percentage of salaries*	33.75%	36.13%	35.99%	35.99%	36.29%

^{*}Does not include pension and social security paid by the State on-behalf of the district.

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 Spendingand 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.

^{**}Federal and State funds in the blended resource school-based budgets.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Middlesex Regional Educational Services Commission - Transportation	0
Others	Union County Educational Services Commission - Transportation	0
Purchasing	Middlesex Regional Educational Services Commission	0
Purchasing	Educational Data Services	0
Purchasing	State Contracts	0
Insurance Coverages and Benefits	Education Risk Insurance Consortium-North	0
Insurance Coverages and Benefits	NJ School Board Insurance Group	0

ID=Roselle Borough

Category	Amount
(A) General Fund School Levy	24,147,250
(D) Total School Levy	24,147,250
(B) Estimated Net Taxable Valuation (as of 10/01/17)	771,341,465
(H) Estimated Equalized Valuation (as of 10/01/17)	1,375,470,391
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	3.1306
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	3.1306
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.7556
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.7556

Name=Anthony Juskiewicz

Category	Measure
Job Title	Board Secretary
Job Title II	None Reported
Base Annual Salary Amount	\$127,000
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	07/01/17
End Date of Contract	06/30/18
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	\$2,294
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,045
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

Name=Anthony Juskiewicz

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=Kelvin White

Category	Measure
Job Title	Other
Job Title II	Facilities Director
Base Annual Salary Amount	\$106,163
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	\$250
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,481
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

Name=Kelvin White

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=Richard Corbett

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$163,610
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	06/30/20
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	\$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	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=Richard Corbett

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=Shakirah Miller-Harrington

Category	Measure
Job Title	Assistant Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$140,760
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	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	\$1,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,298
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

Name=Shakirah Miller-Harrington

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