

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,740.0	1,705.0	1,757.0
On Roll Regular Shared-Time	8.0	6.0	6.0
On Roll Special Ed Full-Time	314.0	318.0	332.0
On Roll Special Ed Shared-Time	10.0	9.0	6.0
On Roll Subtotal	2,072.0	2,038.0	2,101.0
In Private School Placements	10.0	7.0	6.0
Sent to Other Districts Special Ed	7.0	4.0	0.0
Received	6.5		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	21,754,978	22,190,078	22,356,504
	Payroll Taxes Collected By Municipality for School District	10-1230	72,000	0	0
	Total Tuition	10-1300	234,742	108,437	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	0	40,000
	Rents and Royalties	10-1910	1,183	2,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	75,564	8,000	20,000
	Other Restricted Miscellaneous Revenues	10-1XXX	0	72,000	0
	Total Revenues from Local Sources		22,138,467	22,380,515	22,416,504
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	128,375	128,375	128,375
	Extraordinary Aid	10-3131	400,752	200,000	200,000
	Categorical Special Education Aid	10-3132	1,320,686	1,320,686	1,320,686
	Equalization Aid	10-3176	10,445,121	10,895,834	13,328,329
	Categorical Security Aid	10-3177	443,400	443,400	443,400
	Total Revenues from State Sources		12,738,334	12,988,295	15,420,790
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	49,447	57,839	48,605
	Total Revenues from Federal Sources		49,447	57,839	48,605
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,136,323	1,502,192
	Withdrawal from Capital Reserve for Local Share	10-307	0	300,000	300,000
	Adjustment for Prior Year Encumbrances		0	1,081,507	0
	Actual Revenues (Over)/Under Expenditures		-1,368,761	0	0
General Fund Revenues	Total Operating Budget		33,557,487	37,944,479	39,688,091
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	194,721	194,721
	Scholarship Fund Revenue	20-1770	0	2,000	2,000
	Other Revenue from Local Sources	20-1XXX	18,723	369	0
	Total Revenues from Local Sources	20-1XXX	18,723	197,090	196,721
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	44,767	33,750
	Preschool Education Aid	20-3218	974,924	1,148,952	1,335,360
	Total Revenues from State Sources		974,924	1,193,719	1,369,110

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	314,058	370,106	296,085
	Title II	20-4451-4455	55,559	56,790	45,432
	Title III	20-4491-4494	38,179	39,093	31,274
	I.D.E.A. Part B (Handicapped)	20-4420-4429	451,526	514,703	411,762
	CARES Act Education Stabilization Fund	20-4530	4,771	291,758	0
	Coronavirus Relief Fund (CRF)	20-4532	0	142,712	0
	Other	20-4XXX	0	102,650	0
	Total Revenues from Federal Sources		864,093	1,517,812	784,553
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	15,411	111,280
Special Revenue Fund Revenues	Total Grants and Entitlements		1,857,740	2,924,032	2,461,664
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	675,300	663,500	646,300
	Total Revenues from Local Sources		675,300	663,500	646,300
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		675,300	663,500	646,300
Debt Service Fund Revenues	Total Repayment of Debt		675,300	663,500	646,300
All Fund Revenues	Total Revenues/Sources		36,090,527	41,532,011	42,796,055
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	15,411	111,280
	Total Revenues/Sources Net of Transfers		36,090,527	41,516,600	42,684,775

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	11,464,896	11,118,283	11,629,426	
	Special Education-Instruction	11-2XX-100-XXX	2,186,412	2,605,619	3,021,962	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	311,569	507,650	520,127	
	Bilingual Education-Instruction	11-240-100-XXX	621,012	596,554	574,189	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	181,432	181,625	182,800	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	490,594	725,244	673,254	
	Before/After School Programs	11-421-XXX-XXX	21,987	39,250	35,250	
	Other Alternative Education Program	11-425-XXX-XXX	283,252	1,215	0	
	Other Instructional Programs-Instruction	11-4XX-100-XXX	0	5,000	5,000	
	Community Services Programs/Operations	11-800-330-XXX	115,690	2,000	0	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,781,888	2,312,533	2,007,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	32,066	15,000	15,000	
	Undistributed Expenditures-Health Services	11-000-213-XXX	359,392	352,344	362,408	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	443,712	464,159	505,476	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	671,202	700,302	642,867	
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,039,614	1,117,579	1,095,468	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	753,761	776,715	788,078	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	172,896	233,039	225,212	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	303,443	567,736	472,852	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	91,447	53,966	39,600	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	674,267	683,112	680,696	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,259,275	1,279,665	1,272,020	
	Undistributed Expenditures-Central Services	11-000-251-XXX	399,523	358,737	373,687	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	163,810	420,549	432,123	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,057,253	3,150,415	2,888,744	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	433,867	770,886	652,676	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,952,107	7,386,766	8,387,246	
	Total Undistributed Expenditures			17,589,523	20,643,503	20,841,153
	General Fund Current Expenses	Total General Current Expense		33,266,367	36,425,943	37,483,161

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	11,495	225,968	54,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	269,232	1,282,536	2,132,536
	Total Capital Outlay		280,727	1,508,504	2,186,536
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	10,393	10,032	18,394
	General Fund Grand Total		33,557,487	37,944,479	39,688,091
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	18,723	369	0
	Student Activity Fund	20-475-XXX-XXX	0	194,721	194,721
	Scholarship Fund	20-476-XXX-XXX	0	2,000	2,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	503,053	601,077	759,352
	Support Services	20-218-200-XXX	460,029	591,211	711,038
	Facility Acquisition and Construction Services	20-218-400-XXX	11,842	16,842	10,000
	Total Preschool Education Aid	20-218-XXX-XXX	974,924	1,209,130	1,480,390
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	974,924	1,209,130	1,480,390
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	314,058	370,106	296,085
	Title II	20-XXX-XXX-XXX	55,559	56,790	45,432
	Title III	20-XXX-XXX-XXX	38,179	39,093	31,274
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	451,526	514,703	411,762
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	4,771	291,758	0
	Other	20-XXX-XXX-XXX	0	102,650	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	142,712	0
	Total Federal Projects	20-XXX-XXX-XXX	864,093	1,517,812	784,553
Special Revenue Fund Expenses	Total Special Revenue Funds		1,857,740	2,924,032	2,461,664
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	675,300	663,500	646,300
	Total Debt Service Funds		675,300	663,500	646,300
All Fund Expenses	Total Expenditures/Appropriations		36,090,527	41,532,011	42,796,055
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	15,411	111,280
	Total Expenditures Net of Transfers		36,090,527	41,516,600	42,684,775

**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	1,214,874	1,814,874	1,514,874	1,214,874
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	37,519	37,519	37,519	37,519
	Legal Reserve	1,405,327	2,093,287	1,231,665	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	838,409	1,146,616	1,007,786	737,259
	Repayment of Debt	0	0	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	\$14,732	\$15,482	\$16,780	\$17,000	\$17,279
Total Classroom Instruction	\$8,913	\$9,355	\$10,045	\$9,958	\$10,508
Classroom-Salaries and Benefits	\$8,456	\$8,571	\$9,278	\$9,228	\$9,763
Classroom-General Supplies and Textbooks	\$238	\$267	\$425	\$457	\$366
Classroom-Purchased Services	\$219	\$517	\$341	\$273	\$379
Total Support Services	\$2,302	\$2,511	\$2,864	\$2,972	\$2,873
Support Services-Salaries and Benefits	\$2,162	\$2,365	\$2,698	\$2,759	\$2,694
Total Administrative Costs	\$1,473	\$1,480	\$1,640	\$1,705	\$1,705
Administration Salaries and Benefits	\$1,246	\$1,220	\$1,366	\$1,395	\$1,423
Total Operations and Maintenance of Plant	\$1,546	\$1,657	\$1,612	\$1,770	\$1,622
Operations and Maintenance-Salaries and Benefits	\$823	\$801	\$864	\$861	\$891
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$396	\$390	\$536	\$557	\$524
Total Equipment Costs	\$0	\$11	\$12	\$120	\$31
Legal Costs	\$57	\$68	\$57	\$59	\$56
Employee Benefits as a percentage of salaries*	27.19%	28.70%	34.48%	34.06%	37.45%

\*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.

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	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, diesel, rock salt purchase	0
	Morris Union 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	22,273,291
	(D) Total School Levy	22,925,691
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,050,692,080
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,252,795,944
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1199
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1820
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7779
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8300

Employee Contract List for District

Name	Category	Measure
Christopher Hyde	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,041
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$3,300
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NA
	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
Christopher 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
Michelle Calas	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,000
	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	07/01/20
	End Date of Contract	06/30/21
	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
Michelle Calas	Total Allowances Amount	\$5,090
	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	\$19,222
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, per diem
	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	
Pedro Garrido	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$185,503
	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
Pedro Garrido	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	\$36,404
	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
	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 Garrido	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