

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	395.0	393.0	408.0
On Roll Special Ed Full-Time	65.0	63.0	54.0
On Roll Subtotal	460.0	456.0	462.0
In Private School Placements		1.0	2.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,462,179	7,681,869	7,948,541
Total Tuition	10-1300	80,220	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	203,268	90,000	85,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		7,745,667	7,771,969	8,033,641
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	23,894	23,894	72,082
Extraordinary Aid	10-3131	98,174	22,966	22,966
Categorical Special Education Aid	10-3132	237,363	251,078	251,078
Categorical Security Aid	10-3177	8,056	8,056	8,056
Adjustment Aid	10-3178	1	1	0
Parcc Readiness Aid	10-3181	4,330	4,330	0
Per Pupil Growth Aid	10-3182	4,330	4,330	0
Professional Learning Community Aid	10-3183	4,060	4,060	0
Subtotal - Revenues From State Sources		380,208	318,715	354,182
Budgeted Fund Balance - Operating Budget	10-303	0	261,170	250,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	150,000	105,000
Adjustment For Prior Year Encumbrances		0	77,320	0
Actual Revenues (Over)/Under Expenditures		-730,844	0	0
Total Operating Budget		7,395,031	8,579,174	8,742,823
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	45,504	10,813	0
Total Revenues From Local Sources	20-1XXX	45,504	10,813	0
Revenues from Federal Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title I	20-4411-4416	37,640	37,706	27,300
Title II	20-4451-4455	0	19,619	14,400
Title III	20-4491-4494	0	214	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	94,449	96,253	72,447
Total Revenues From Federal Sources		132,089	153,792	114,147
Total Grants And Entitlements		177,593	164,605	114,147
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	812,825	819,900	821,300
Total Revenues From Local Sources		812,825	819,900	821,300
Total Local Repayment Of Debt		812,825	819,900	821,300
Total Repayment Of Debt		812,825	819,900	821,300
Total Revenues/Sources		8,385,449	9,563,679	9,678,270
Total Revenues/Sources Net of Transfers		8,385,449	9,563,679	9,678,270

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,197,567	2,481,681	2,376,750
Special Education - Instruction	11-2XX-100-XXX	837,328	833,778	879,250
Basic Skills/Remedial - Instruction	11-230-100-XXX	216,841	180,500	205,300
Other Instructional Programs - Instruction	11-4XX-100-XXX	6,520	20,000	25,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	16,705	130,700	183,900
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	20,290	23,599	26,250
Undist. Expenditures - Health Services	11-000-213-XXX	75,741	75,514	78,000
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	209,432	249,850	252,400
Undist. Expenditures - Guidance	11-000-218-XXX	61,904	61,970	68,100
Undist. Expenditures - Child Study Teams	11-000-219-XXX	306,206	357,848	365,100
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	18,302	37,000	30,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	341,233	374,522	370,950
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	258,812	317,060	290,394
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	194,256	182,950	185,800
Undist. Expend. - Central Services	11-000-251-XXX	197,748	205,900	201,715
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	571,090	696,192	712,950
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	366,873	383,000	464,700
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,391,244	1,567,485	1,840,439
Total Undistributed Expenditures		4,029,836	4,663,590	5,071,198
Total General Current Expense		7,288,092	8,179,549	8,557,498
Capital Expenditures:				
Equipment	12-XXX-XXX-730	3,190	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	64,776	176,225	131,225
Increase In Capital Reserve	10-604	0	170,800	0
Interest Deposit To Capital Reserve	10-604	0	100	100

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Capital Outlay		67,966	347,125	131,325
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	38,973	52,500	54,000
Total Summer School	13-422-X00-XXX	38,973	52,500	54,000
Total Special Schools	13-XXX-XXX-XXX	38,973	52,500	54,000
General Fund Grand Total		7,395,031	8,579,174	8,742,823
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	45,504	10,813	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	37,640	37,706	27,300
Title II	20-XXX-XXX-XXX	0	19,619	14,400
Title III	20-XXX-XXX-XXX	0	214	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	94,449	96,253	72,447
Total Federal Projects	20-XXX-XXX-XXX	132,089	153,792	114,147
Total Special Revenue Funds		177,593	164,605	114,147
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	812,825	819,900	821,300
Total Debt Service Funds		812,825	819,900	821,300
Total Expenditures/Appropriations		8,385,449	9,563,679	9,678,270
Total Expenditures Net of Transfers		8,385,449	9,563,679	9,678,270

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	276,382	323,678	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	299,036	749,036	769,936	665,036
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	315,486	504,998	250,000	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
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	\$15,905	\$15,053	\$16,117	\$16,811	\$17,119
Total Classroom Instruction	\$9,830	\$9,136	\$9,844	\$10,055	\$10,180
Classroom-Salaries and Benefits	\$9,609	\$8,930	\$9,595	\$9,810	\$9,945
Classroom-General Supplies and Textbooks	\$192	\$109	\$188	\$181	\$166
Classroom-Purchased Services	\$30	\$98	\$61	\$64	\$69
Total Support Services	\$2,869	\$2,743	\$2,732	\$3,087	\$3,252
Support Services-Salaries and Benefits	\$2,231	\$2,154	\$2,086	\$2,088	\$2,542
Total Administrative Costs	\$1,790	\$1,760	\$1,757	\$1,914	\$1,892
Administration Salaries and Benefits	\$1,555	\$1,499	\$1,483	\$1,530	\$1,602
Total Operations and Maintenance of Plant	\$1,388	\$1,389	\$1,748	\$1,719	\$1,755
Operations and Maintenance-Salaries and Benefits	\$641	\$634	\$789	\$805	\$798
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$123	\$7	\$0	\$0	\$0
Legal Costs	\$74	\$90	\$67	\$136	\$76
Employee Benefits as a percentage of salaries*	28.09%	29.47%	32.70%	31.41%	36.02%

*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)
Others	Roseland participates in the ACT telecommunications program offered through NJASBO.	0
Transportation Services, including Fuel	Roseland utilize the Sussex County Regional Cooperative for Special Education busing.	0
Transportation Services, including Fuel	Roseland utilize the Essex Regional Educational Services Commission for Regular Education Busing.	0
Purchasing	Roseland participates in the Alliance for Competitive Energy Services (ACES), which seeks to procure electricity and natural gas at discounted prices for NJ Schools.	0
Purchasing	Roseland utilizes Educational Data Services, Inc. (Ed-Data), a purchasing co-operative, to purchase school supplies at discount prices, and obtain time and material bids.	0
Professional Staff Development	Roseland partners with Essex Fells, North Caldwell, Fairfield and West Essex Regional to reduce the cost of providing Professional Development.	0
Technology Services	Roseland participates in the Federal Universal Service Program for Schools (E-Rate Program), for more affordable telecommunications and information services.	0
Insurance Coverages and Benefits	Roseland participates in the Morris-Essex Insurance Group (MEIG) with approximately 20 other Boards of Education for Workers' Compensation Insurance.	0
Insurance Coverages and Benefits	Roseland participates in the New Jersey School Boards Insurance Group (NJSIG/NJEIF) with approximately 100 other Boards of Education for property and liability insurance.	0

ID=Roseland

Category	Amount
(A) General Fund School Levy	7,815,205
(D) Total School Levy	8,635,805
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,692,381,300
(H) Estimated Equalized Valuation (as of 10/01/17)	1,771,681,404
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.4618
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5103
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4411
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4874

Name=Deanne Somers

Category	Measure
Job Title	Superintendent
Job Title II	None
Base Annual Salary Amount	\$135,000
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	12
Description of Other Contracted Non-Working Days	HOLIDAYS
Total Allowances Amount	\$5,000
Total Bonuses Amount	\$20,237
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	\$10,126
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260TH OF FINAL SALARY AT RETIREMENT ONLY. MAX OF \$12,000 PAYOUT
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260TH OF FINAL SALARY UPON SEPARATION OF EMPLOYMENT
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

Name=Deanne Somers

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=Jennifer Zeoli

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None
Base Annual Salary Amount	\$104,780
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	12
Description of Other Contracted Non-Working Days	HOLIDAYS
Total Allowances Amount	\$4,500
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	\$11,083
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260TH OF FINAL SALARY UPON RETIREMENT ONLY, MAXIMUM OF \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260TH OF FINAL SALARY UPON SEPARATION OF EMPLOYMENT
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

Name=Jennifer Zeoli

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=Julie Kot

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$109,000
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	12
Description of Other Contracted Non-Working Days	HOLIDAY
Total Allowances Amount	\$6,000
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	\$8,385
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260TH OF THE FINAL SALARY UPON RETIREMENT ONLY, MAXIMUM OF \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260TH OF FINAL SALARY UPON SEPARATION OF EMPLOYMENT
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

Name=Julie Kot

Category	Measure
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

Name=Robyn Greenwald

Category	Measure
Job Title	Principal
Job Title II	None
Base Annual Salary Amount	\$119,253
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	12
Description of Other Contracted Non-Working Days	HOLIDAYS
Total Allowances Amount	\$5,000
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	\$15,595
Contractual Post-Employment Benefit Description of Payout of Sick days	UPON RETIREMENT ONLY WITH 10 CONSECUTIVE YEARS OF SERVICE, MAXIMUM 185 DAYS @ \$64.00/DAY
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

Name=Robyn Greenwald

Category	Measure
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