

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	84.0	72.0	78.0
On Roll Special Ed Full-Time	9.0	7.0	7.0
On Roll Subtotal	93.0	79.0	85.0
Sent to Other Districts Regular	27.5	28.0	29.0
Sent to Other Districts Special Ed	8.0	8.5	4.0
Received	15.0	7.0	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	1,523,503	1,538,888	1,524,462
Total Tuition	10-1300	70,849	38,000	38,000
Rents And Royalties	10-1910	0	2,000	2,500
Unrestricted Miscellaneous Revenues	10-1XXX	442	5,000	3,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	50
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	50
Subtotal - Revenues From Local Sources		1,594,794	1,583,888	1,568,062
Revenues from State Sources:				
School Choice Aid	10-3116	289,855	319,840	330,290
Categorical Transportation Aid	10-3121	64,623	63,927	63,927
Categorical Special Education Aid	10-3132	68,205	68,205	68,205
Equalization Aid	10-3176	470,385	470,385	470,385
Categorical Security Aid	10-3177	8,957	8,957	8,957
Adjustment Aid	10-3178	86,214	65,786	59,206
Parcc Readiness Aid	10-3181	1,360	1,360	0
Per Pupil Growth Aid	10-3182	1,360	1,360	0
Professional Learning Community Aid	10-3183	1,150	1,150	0
Subtotal - Revenues From State Sources		992,109	1,000,970	1,000,970
Budgeted Fund Balance - Operating Budget	10-303	0	58,763	55,969
Withdrawal From Cap Res-For Local Share	10-307	0	0	69,900
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	54,137	57,950
Adjustment For Prior Year Encumbrances		0	42,735	0
Actual Revenues (Over)/Under Expenditures		-20,421	0	0
Total Operating Budget		2,566,482	2,740,493	2,752,851
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Revenue From Local Sources	20-1XXX	910	1,800	1,530
Total Revenues From Local Sources	20-1XXX	910	1,800	1,530
Revenues from Federal Sources:				
Title I	20-4411-4416	16,865	0	0
Title II	20-4451-4455	1,281	1,918	1,630
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	30,358	54,748	24,180
Other	20-4XXX	12,960	0	0
Total Revenues From Federal Sources		61,464	66,666	25,810
Total Grants And Entitlements		62,374	68,466	27,340
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	53,948	47,512	57,257
Total Revenues From Local Sources		53,948	47,512	57,257
Budgeted Fund Balance	40-303	0	5,591	0
Total Local Repayment Of Debt		53,948	53,103	57,257
Total Repayment Of Debt		53,948	53,103	57,257
Total Revenues/Sources		2,682,804	2,862,062	2,837,448
Total Revenues/Sources Net of Transfers		2,682,804	2,862,062	2,837,448

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	779,674	747,479	787,610
Special Education - Instruction	11-2XX-100-XXX	116,633	122,126	119,342
Bilingual Education - Instruction	11-240-100-XXX	0	4,500	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	10,743	11,500	11,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	534,788	567,595	522,625
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	22,559	26,317	27,000
Undist. Expenditures - Health Services	11-000-213-XXX	57,115	61,049	63,706
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	51,673	52,020	51,489
Undist. Expenditures - Child Study Teams	11-000-219-XXX	21,104	24,239	24,905
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	105,582	104,625	104,625
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,011	33,893	15,104
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,017	13,931	12,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	82,808	93,017	80,238
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	15,918	21,563	18,750
Undist. Expend. - Central Services	11-000-251-XXX	60,069	61,220	61,500
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	255	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	175,032	269,573	251,510
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	147,068	168,000	169,916
Personal Services - Employee Benefits	11-XXX-XXX-2XX	228,585	344,416	360,189
Undistributed Expenditures-Food Services	11-000-310-930	511	0	0
Total Undistributed Expenditures		1,511,095	1,841,458	1,763,557
Interest Earned On Maintenance Reserve	10-606	0	0	50
Total General Current Expense		2,418,145	2,727,063	2,682,059
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	148,337	13,430	70,742

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	0	50
Total Capital Outlay		148,337	13,430	70,792
General Fund Grand Total		2,566,482	2,740,493	2,752,851
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	910	1,800	1,530
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,865	0	0
Title II	20-XXX-XXX-XXX	1,281	1,918	1,630
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	30,358	54,748	24,180
Other	20-XXX-XXX-XXX	12,960	0	0
Total Federal Projects	20-XXX-XXX-XXX	61,464	66,666	25,810
Total Special Revenue Funds		62,374	68,466	27,340
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	53,948	53,103	57,257
Total Debt Service Funds		53,948	53,103	57,257
Total Expenditures/Appropriations		2,682,804	2,862,062	2,837,448
Total Expenditures Net of Transfers		2,682,804	2,862,062	2,837,448

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	251,044	251,392	250,696	250,000
Unrestricted	Repayment of Debt	5,591	5,591	0	0
Restricted for General Operating Budget	Capital Reserve	301,027	401,027	401,027	331,177
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	32,565	32,565	32,565	32,615
Restricted for General Operating Budget	Legal Reserve	189,197	113,340	55,273	0
Restricted for General Operating Budget	Tuition Reserve	54,137	112,087	57,950	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	\$20,275	\$20,115	\$20,361	\$25,208	\$23,406
Total Classroom Instruction	\$12,517	\$12,338	\$11,625	\$14,238	\$13,755
Classroom-Salaries and Benefits	\$11,833	\$11,384	\$10,855	\$13,225	\$12,837
Classroom-General Supplies and Textbooks	\$419	\$522	\$508	\$619	\$574
Classroom-Purchased Services	\$265	\$432	\$263	\$395	\$344
Total Support Services	\$3,526	\$3,652	\$4,035	\$4,928	\$4,416
Support Services-Salaries and Benefits	\$3,147	\$3,320	\$3,564	\$4,342	\$3,884
Total Administrative Costs	\$2,112	\$1,941	\$1,977	\$2,383	\$2,042
Administration Salaries and Benefits	\$536	\$576	\$579	\$704	\$641
Total Operations and Maintenance of Plant	\$2,001	\$2,028	\$2,603	\$3,514	\$3,058
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$458	\$569	\$547
Board Contribution to Food Services	\$6	\$6	\$0	\$0	\$0
Total Extracurricular Costs	\$113	\$149	\$120	\$146	\$135
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$56	\$31	\$63	\$51	\$47
Employee Benefits as a percentage of salaries*	20.04%	20.73%	29.96%	29.85%	30.73%

*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.

Item	Line Number	Source	Amount	Explanation
1	140	Tuition Revenue	38,000	Before and Aftercare Program, and Preschool Tuition Fees
1	300	Miscellaneous vendors	3,000	Insurance refunds, scrap metal, and utility rebates

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Purchased Professional Business Services with Millstone Township BOE	0
Custodial and Maintenance Services	Buildings and Grounds Supervisory and on call Maintenance services with Millstone Township BOE	0
Transportation Services, including Fuel	Transportation Supervisory Services with Millstone Township BOE	0
Purchasing	Ed-Data, Millstone, MRESC	0

ID=Roosevelt Borough

Category	Amount
(A) General Fund School Levy	1,524,462
(D) Total School Levy	1,581,719
(B) Estimated Net Taxable Valuation (as of 10/01/17)	85,849,688
(H) Estimated Equalized Valuation (as of 10/01/17)	87,111,116
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7757
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.8424
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.7500
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.8157

Name=Dr. Mary Robinson Cohen

Category	Measure
Job Title	Superintendent
Job Title II	CSA/Principal
Base Annual Salary Amount	\$125,000
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	07/01/16
End Date of Contract	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$3,750
Total Bonuses Amount	\$18,750
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$31,800
Contractual Post-Employment Benefit Description of Payout of Sick days	daily rate capped at 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	daily rate capped at 35 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for unused personal days
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=Dr. Mary Robinson Cohen

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