

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	76.0	71.0	68.0
On Roll Special Ed Full-Time	6.0	1.0	4.0
On Roll Subtotal	82.0	72.0	72.0
In Private School Placements		1.0	2.0
Sent to Other Districts Regular	31.0	30.0	28.5
Sent to Other Districts Special Ed	5.0	6.0	7.0
Received	18.0	5.0	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	1,648,219	1,696,268	1,696,268
	Total Tuition	10-1300	46,336	38,000	35,000
	Rents and Royalties	10-1910	1,500	1,500	1,500
	Unrestricted Miscellaneous Revenues	10-1XXX	3,050	3,000	3,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	6,598	50	50
	Total Revenues from Local Sources		1,705,703	1,738,868	1,735,868
General Fund Revenues from State Sources	School Choice Aid	10-3116	230,080	277,890	217,403
	Categorical Transportation Aid	10-3121	63,927	63,927	63,927
	Categorical Special Education Aid	10-3132	68,205	68,205	68,205
	Equalization Aid	10-3176	459,853	396,353	401,798
	Categorical Security Aid	10-3177	8,957	8,957	8,957
	Total Revenues from State Sources		831,022	815,332	760,290
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	255,351	346,659
	Adjustment for Prior Year Encumbrances		0	12,926	0
	Actual Revenues (Over)/Under Expenditures		-185,495	0	0
General Fund Revenues	Total Operating Budget		2,351,230	2,822,477	2,842,817
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	1,500
	Other Revenue from Local Sources	20-1XXX	7,511	1,530	1,530
	Total Revenues from Local Sources	20-1XXX	7,511	1,530	3,030
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,750	1,630	1,385
	I.D.E.A. Part B (Handicapped)	20-4420-4429	25,953	24,180	20,553
	Crrsa Act-Esser II	20-4534		0	42,552
	Crrsa Act-Learning Acceleration Grant	20-4535		0	25,000
	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		28,703	25,810	134,490
Special Revenue Fund Revenues	Total Grants and Entitlements		36,214	27,340	137,520

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	59,945	60,377	55,791
	Total Revenues from Local Sources		59,945	60,377	55,791
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	3,551
	Total Local Repayment of Debt		59,945	60,377	59,342
	Actual Revenues (Over)/Under Expenditures		-3,551	0	0
Debt Service Fund Revenues	Total Repayment of Debt		56,394	60,377	59,342
All Fund Revenues	Total Revenues/Sources		2,443,838	2,910,194	3,039,679
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,443,838	2,910,194	3,039,679

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	709,728	737,277	759,421
	Special Education-Instruction	11-2XX-100-XXX	56,498	59,899	61,465
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,186	1,500	3,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	580,096	661,888	610,952
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,840	27,000	27,660
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,203	62,984	65,967
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	50,500	53,431	54,391
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	21,540	41,673	43,042
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	94,550	114,500	114,600
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	13,314	16,032	16,628
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,106	12,000	12,350
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	73,817	83,500	88,275
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	19,500	19,500	19,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	62,231	41,000	35,750
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	188,158	281,101	294,849
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	117,498	201,000	210,100
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	245,226	362,250	377,725
	Total Undistributed Expenditures		1,544,579	1,977,859	1,971,789
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50
General Fund Current Expenses	Total General Current Expense		2,312,991	2,776,585	2,796,425
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	33,951	45,842	46,342
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		33,951	45,892	46,392
General Fund Expenses and Transfers	General Fund Contribution to School Based Budgeting	10-000-520-930	1,460	0	0
	General Fund Grand Total		2,348,402	2,822,477	2,842,817
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	7,511	1,530	1,530
	Student Activity Fund	20-475-XXX-XXX	0	0	1,500

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,750	1,630	1,385
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	25,953	24,180	20,553
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	42,552
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	28,703	25,810	134,490
Special Revenue Fund Expenses	Total Special Revenue Funds		36,214	27,340	137,520
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	56,394	60,377	59,342
	Total Debt Service Funds		56,394	60,377	59,342
All Fund Expenses	Total Expenditures/Appropriations		2,441,010	2,910,194	3,039,679
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,441,010	2,910,194	3,039,679

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	431,177	381,177	381,227	381,277
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	32,615	32,615	32,665	32,715
	Legal Reserve	318,229	600,850	346,659	0
	Tuition Reserve	59,472	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	251,740	251,160	250,000	250,000
	Repayment of Debt	0	3,551	3,551	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	\$23,075	\$20,828	\$23,180	\$26,578	\$27,435
Total Classroom Instruction	\$14,511	\$11,864	\$12,701	\$14,645	\$15,146
Classroom-Salaries and Benefits	\$13,412	\$11,253	\$11,368	\$13,126	\$12,964
Classroom-General Supplies and Textbooks	\$832	\$455	\$599	\$683	\$694
Classroom-Purchased Services	\$267	\$156	\$734	\$836	\$1,488
Total Support Services	\$4,316	\$4,243	\$5,001	\$5,695	\$5,827
Support Services-Salaries and Benefits	\$4,030	\$4,029	\$4,267	\$4,859	\$4,971
Total Administrative Costs	\$2,081	\$2,184	\$2,141	\$2,195	\$2,194
Administration Salaries and Benefits	\$651	\$681	\$647	\$737	\$742
Total Operations and Maintenance of Plant	\$2,031	\$2,508	\$3,318	\$4,022	\$4,217
Operations and Maintenance-Salaries and Benefits	\$543	\$612	\$623	\$710	\$733
Board Contribution to Food Services	\$4	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$133	\$28	\$18	\$21	\$51
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$73	\$140	\$49	\$56	\$83
Employee Benefits as a percentage of salaries*	23.43%	23.52%	35.38%	34.94%	36.96%

*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)
Business Services	Share Business Office Services including Business Administrator/Board Secretary with Millstone Township	0
Curriculum Services	Purchase curriculum services from Millstone Township	0
Insurance Coverages and Benefits	Member of the SEHBP	0
Professional Staff Development	Use surrounding districts such as Millstone and East Windsor for PD.	0
Purchasing	Use ESCNJ, Ed-Date, Hunterdon ESC and State contract.	0
Special Education Services	Use Millstone Township for LDTC services	0
Technology Services	Use Millstone Township for technology services.	0
Transportation Services, including Fuel	Share Transportation Supervision services and transportation with Millstone, Upper Freehold and East Windsor	0

Estimated Tax Rates

Municipality	Category	Amount
Roosevelt Borough	(A) General Fund School Levy	1,696,268
	(D) Total School Levy	1,752,059
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	87,023,022
	(H) Estimated Equalized Valuation (as of 10/01/20)	86,858,217
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.9492
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.0133
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.9529
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	2.0171

Employee Contract List for District

Name	Category	Measure
Mary Robinson Cohen	Job Title	Superintendent
	Job Title II	CSA
	Base Annual Salary Amount	\$130,000
	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	07/01/18
	End Date of Contract	06/30/22
	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	\$3,900
	Total Bonuses Amount	\$19,500
	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	\$32,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	per diem capped at 15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem capped at 35 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted to sick days
	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
Mary Robinson Cohen	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