

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	76.0	76.0	76.0
On Roll Special Ed Full-Time	5.0	6.0	6.0
On Roll Subtotal	81.0	82.0	82.0
Sent to Other Districts Regular	29.0	31.0	38.0
Sent to Other Districts Special Ed	6.0	5.0	7.0
Received	8.0	18.0	18.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,524,462	1,648,219	1,696,268
	Total Tuition	10-1300	51,647	38,000	38,000
	Rents and Royalties	10-1910	1,550	2,300	1,500
	Unrestricted Miscellaneous Revenues	10-1XXX	4,792	3,000	3,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	5,137	50	50
	Total Revenues from Local Sources		1,587,588	1,691,619	1,738,868
General Fund Revenues from State Sources	School Choice Aid	10-3116	330,290	230,080	277,890
	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	470,385	459,853	396,353
	Categorical Security Aid	10-3177	8,957	8,957	8,957
	Adjustment Aid	10-3178	37,717	0	0
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		980,641	831,022	815,332
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	64,618	255,351
	Withdrawal from Capital Reserve for Local Share	10-307	0	50,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	57,950	0	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	59,472	0
	Actual Revenues (Over)/Under Expenditures		-76,348	0	0
General Fund Revenues	Total Operating Budget		2,549,831	2,696,731	2,809,551
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	10,560	1,530	1,530
	Total Revenues from Local Sources	20-1XXX	10,560	1,530	1,530
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,750	1,630	1,630
	Title IV	20-4471-4474	3,940	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	28,891	24,180	24,180
	Total Revenues from Federal Sources		35,581	25,810	25,810
Special Revenue Fund Revenues	Total Grants and Entitlements		46,141	27,340	27,340

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	57,257	59,945	60,377
	Total Revenues from Local Sources		57,257	59,945	60,377
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		57,257	59,945	60,377
Debt Service Fund Revenues	Total Repayment of Debt		57,257	59,945	60,377
All Fund Revenues	Total Revenues/Sources		2,653,229	2,784,016	2,897,268
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,653,229	2,784,016	2,897,268

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	848,515	674,130	724,351	
	Special Education-Instruction	11-2XX-100-XXX	120,240	149,358	59,899	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,657	1,500	1,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	534,373	603,490	661,888	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,125	16,500	27,000	
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,633	66,388	62,984	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	53,689	52,156	53,431	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	25,864	29,706	41,673	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	95,162	95,188	114,500	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	15,867	15,638	16,032	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	539	11,812	12,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	73,124	83,501	83,500	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	19,500	19,500	19,500	
	Undistributed Expenditures-Central Services	11-000-251-XXX	60,733	58,746	58,500	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	156,125	243,640	263,601	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	108,958	170,320	201,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	284,674	354,216	362,250	
	Undistributed Expenditures-Food Services	11-000-310-930	309	0	0	
		Total Undistributed Expenditures		1,509,675	1,820,801	1,977,859
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		2,489,087	2,645,839	2,763,659	
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	60,744	50,842	45,842	
	Interest Deposit to Capital Reserve	10-604	0	50	50	
	Total Capital Outlay		60,744	50,892	45,892	
General Fund Expenses and Transfers	General Fund Grand Total		2,549,831	2,696,731	2,809,551	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	10,560	1,530	1,530	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,750	1,630	1,630
	Title IV	20-XXX-XXX-XXX	3,940	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	28,891	24,180	24,180
	Total Federal Projects	20-XXX-XXX-XXX	35,581	25,810	25,810
Special Revenue Fund Expenses	Total Special Revenue Funds		46,141	27,340	27,340
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	57,257	59,945	60,377
	Total Debt Service Funds		57,257	59,945	60,377
All Fund Expenses	Total Expenditures/Appropriations		2,653,229	2,784,016	2,897,268
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,653,229	2,784,016	2,897,268

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	501,027	431,177	381,227	381,277
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	32,565	32,615	32,665	32,715
	Legal Reserve	119,311	318,229	254,191	0
	Tuition Reserve	117,422	59,472	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	251,276	251,740	251,160	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,473	\$23,075	\$17,644	\$22,829	\$23,180
Total Classroom Instruction	\$13,428	\$14,511	\$9,871	\$13,099	\$12,701
Classroom-Salaries and Benefits	\$12,470	\$13,412	\$9,159	\$11,840	\$11,368
Classroom-General Supplies and Textbooks	\$580	\$832	\$436	\$564	\$599
Classroom-Purchased Services	\$378	\$267	\$275	\$695	\$734
Total Support Services	\$4,129	\$4,316	\$3,369	\$4,496	\$5,001
Support Services-Salaries and Benefits	\$3,804	\$4,030	\$2,905	\$3,957	\$4,267
Total Administrative Costs	\$2,329	\$2,081	\$1,918	\$2,141	\$2,141
Administration Salaries and Benefits	\$621	\$651	\$499	\$645	\$647
Total Operations and Maintenance of Plant	\$2,449	\$2,031	\$2,471	\$3,075	\$3,318
Operations and Maintenance-Salaries and Benefits	\$505	\$543	\$452	\$584	\$623
Board Contribution to Food Services	\$4	\$4	\$0	\$0	\$0
Total Extracurricular Costs	\$134	\$133	\$14	\$18	\$18
Total Equipment Costs	\$244	\$0	\$0	\$0	\$0
Legal Costs	\$5	\$73	\$38	\$56	\$49
Employee Benefits as a percentage of salaries*	19.79%	23.43%	34.55%	33.96%	35.38%

*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 2019-20 revised appropriations and the 2020-21 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	Business Administrator, Board Secretary, Asst. BA, payroll, accounts payable and clerical all shared with Millstone Township School District	0
Curriculum Services	Curriculum development and PD shared with Millstone.	0
Custodial and Maintenance Services	Maintenance supervision and repairs shared with Millstone.	0
Food Services	Roosevelt does not have a food service program. Meals are satellite in from Millstone up to two days a week.	0
Insurance Coverages and Benefits	All lines of insurance currently with SAIF.	0
Purchasing	Purchasing department shared with Millstone. Purchases made through State contract, Ed-Data, ESCNJ, MOESC and Hunterdon ESC	0
Special Education Services	LDTC outsourced to Millstone.	0
Staffing - Other	Multiple teachers have been shared with other districts including Middlesex, Farmingdale, and Millstone	0
Transportation Services, including Fuel	Transportation Supervision shared with Millstone Township School District	0
	Jointures with East Windsor and Millstone	0

Estimated Tax Rates

Municipality	Category	Amount
Roosevelt Borough	(A) General Fund School Levy	1,696,268
	(D) Total School Levy	1,756,645
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	86,045,661
	(H) Estimated Equalized Valuation (as of 10/01/19)	91,365,367
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.9714
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.0415
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.8566
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.9227

Employee Contract List for District

Name	Category	Measure
Mary Robinson Cohen	Job Title	Other
	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)	\$751
	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
	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