

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	3,337.0	3,352.0	3,342.0
On Roll Special Ed Full-Time	430.0	436.0	436.0
On Roll Special Ed Shared-Time	9.0	8.0	8.0
On Roll Subtotal	3,776.0	3,796.0	3,786.0
In Private School Placements	23.0	21.0	21.0
Sent to Contracted Preschool	81.0	112.0	0.0
Sent to Other Districts Regular	6.0	5.0	104.0
Sent to Other Districts Special Ed	49.5	60.0	60.0
Received	2.0		0.0
In State Facilities	3.0	1.0	0.0

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	27,057,788	27,098,944	27,711,201
	Total Tuition	10-1300	47,076	0	0
	Rents and Royalties	10-1910	0	5,000	5,000
	Unrestricted Miscellaneous Revenues	10-1XXX	177,466	45,000	45,000
	Total Revenues from Local Sources		27,282,330	27,148,944	27,761,201
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	511,027	511,027	511,027
	Extraordinary Aid	10-3131	787,115	787,115	600,000
	Categorical Special Education Aid	10-3132	2,809,761	2,809,761	2,809,761
	Equalization Aid	10-3176	24,379,037	26,717,472	30,666,472
	Categorical Security Aid	10-3177	1,526,650	1,526,650	1,526,650
	Other State Aids	10-3XXX	36,910	36,910	0
	Total Revenues from State Sources		30,050,500	32,388,935	36,113,910
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	126,736	91,558	100,871
	Total Revenues from Federal Sources		126,736	91,558	100,871
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,223,915	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	500,000
	Adjustment for Prior Year Encumbrances		0	1,596,477	0
	Actual Revenues (Over)/Under Expenditures		-145,810	0	0
General Fund Revenues	Total Operating Budget		57,313,756	62,449,829	64,475,982
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	177,080	249,363
	Preschool Education Aid	20-3218	2,205,131	2,370,776	2,491,576
	Other Restricted Entitlements	20-32XX	377,990	416,322	404,430
	Total Revenues from State Sources		2,583,121	2,964,178	3,145,369
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	966,478	1,197,872	1,018,191
	Title II	20-4451-4455	154,290	170,343	144,792
	Title III	20-4491-4494	113,018	114,771	97,555
	Title IV	20-4471-4474	51,433	70,272	59,731
	I.D.E.A. Part B (Handicapped)	20-4420-4429	893,677	1,151,778	979,011
	Total Revenues from Federal Sources		2,178,896	2,705,036	2,299,280

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		4,762,017	5,669,214	5,444,649
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,388,109	597,036	1,551,076
	Total Revenues from Local Sources		1,388,109	597,036	1,551,076
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	663,985	217,027	217,512
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	19,188	0
	Total Local Repayment of Debt		2,052,094	833,251	1,768,588
	Actual Revenues (Over)/Under Expenditures		9,718	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,061,812	833,251	1,768,588
All Fund Revenues	Total Revenues/Sources		64,137,585	68,952,294	71,689,219
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		64,137,585	68,952,294	71,689,219

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	19,207,374	20,373,233	20,891,997
	Special Education-Instruction	11-2XX-100-XXX	6,414,867	6,347,787	5,980,646
	Bilingual Education-Instruction	11-240-100-XXX	1,810,393	1,994,218	2,047,498
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	89,905	117,161	102,161
	School-Sponsored Athletics-Instruction	11-402-100-XXX	347,619	396,515	417,719
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,423,303	4,804,206	4,692,183
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	321,342	366,069	389,562
	Undistributed Expenditures-Health Services	11-000-213-XXX	462,906	477,631	500,037
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	321,885	362,046	347,042
	Undistributed Expenditures-Guidance	11-000-218-XXX	946,852	1,247,559	1,386,504
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,873,529	2,482,384	2,690,496
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	629,171	608,474	680,048
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	38,597	41,922	7,577
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,502	93,250	64,501
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,112,450	1,842,357	1,080,029
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,031,389	2,169,331	2,166,252
	Undistributed Expenditures-Central Services	11-000-251-XXX	481,321	518,161	522,545
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	335,822	357,949	364,680
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,242,596	4,940,874	4,691,719
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	3,433,039	3,368,416	3,400,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	8,499,010	9,140,445	10,830,329
	Total Undistributed Expenditures		29,171,714	32,821,074	33,813,504
	General Fund Current Expenses	Total General Current Expense		57,041,872	62,049,988
Capital Outlay	Equipment	12-XXX-XXX-730	111,814	168,358	100,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	348	348	821,447
	Total Capital Outlay		112,162	168,706	921,447

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	88,264	85,366	152,000
	Summer School-Support Services	13-422-200-XXX	0	25,954	26,520
	Total Summer School	13-422-X00-XXX	88,264	111,320	178,520
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	88,264	111,320	178,520
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	71,458	119,815	122,490
	General Fund Grand Total		57,313,756	62,449,829	64,475,982
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	951,649	1,235,610	1,355,691
	Support Services	20-218-200-XXX	1,253,482	1,312,246	1,385,248
	Total Preschool Education Aid	20-218-XXX-XXX	2,205,131	2,547,856	2,740,939
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	8,064	10,200	6,317
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,854	44,840	28,846
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	15,889	13,480	29,394
	Nonpublic Nursing Services	20-XXX-XXX-XXX	15,035	15,051	12,368
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,420	5,436	4,315
	Nonpublic Security Aid	20-XXX-XXX-XXX	23,250	23,250	19,125
	Other	20-XXX-XXX-XXX	270,478	304,065	304,065
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,583,121	2,964,178	3,145,369
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	966,478	1,197,872	1,018,191
	Title II	20-XXX-XXX-XXX	154,290	170,343	144,792
	Title III	20-XXX-XXX-XXX	113,018	114,771	97,555
	Title IV	20-XXX-XXX-XXX	51,433	70,272	59,731
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	893,677	1,151,778	979,011
	Total Federal Projects	20-XXX-XXX-XXX	2,178,896	2,705,036	2,299,280
Special Revenue Fund Expenses	Total Special Revenue Funds		4,762,017	5,669,214	5,444,649
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,061,812	833,251	1,768,588
	Total Debt Service Funds		2,061,812	833,251	1,768,588
All Fund Expenses	Total Expenditures/Appropriations		64,137,585	68,952,294	71,689,219
Expenses Net of Transfers	Total Expenditures Net of Transfers		64,137,585	68,952,294	71,689,219

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	500,000	500,000	500,000	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	107,411	107,411	0	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	1,978,596	1,998,922	882,418	882,418
	Repayment of Debt	19,188	9,470	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	\$12,587	\$13,466	\$13,574	\$14,782	\$15,213
Total Classroom Instruction	\$8,599	\$9,173	\$9,081	\$9,725	\$10,131
Classroom-Salaries and Benefits	\$7,977	\$8,172	\$8,321	\$8,694	\$9,297
Classroom-General Supplies and Textbooks	\$105	\$371	\$108	\$303	\$213
Classroom-Purchased Services	\$517	\$630	\$652	\$728	\$621
Total Support Services	\$1,416	\$1,558	\$1,699	\$1,825	\$2,042
Support Services-Salaries and Benefits	\$1,157	\$1,207	\$1,322	\$1,299	\$1,477
Total Administrative Costs	\$1,243	\$1,265	\$1,265	\$1,527	\$1,358
Administration Salaries and Benefits	\$1,100	\$1,080	\$1,087	\$1,144	\$1,170
Total Operations and Maintenance of Plant	\$1,142	\$1,268	\$1,315	\$1,480	\$1,442
Operations and Maintenance-Salaries and Benefits	\$714	\$717	\$782	\$834	\$875
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$124	\$137	\$149	\$159	\$167
Total Equipment Costs	\$16	\$30	\$25	\$45	\$27
Legal Costs	\$61	\$45	\$31	\$32	\$33
Employee Benefits as a percentage of salaries*	28.26%	25.75%	29.29%	26.21%	29.26%

*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)
Insurance Coverages and Benefits	The district participates in the Joint Insurance Program for the property, liability, worker's compensation, etc. administered by NJSBAIG and ERIC North.	0
Municipal/Public Works	The district has a shared services agreement with Woodbridge Township to provide fuel for the district vehicles.	0
Nursing Services	The Educational Services Commission of NJ provides non-public nursing services	0
Purchasing	The district utilizes state contracts for purchasing.	0
	Supplies - the district participates in consortiums with Education Data Services and Educational Services Commission of NJ for teaching/technology/custodial/maintenances supplies and time and material bids.	0
	Power/Utilities - The district is part of the cooperative for Natural Gas with Educational Services Commission of NJ. The district is part of the Demand Response Program for Electric usage with the Educational Services Commission of NJ.	0
Recycling	The district participates with the Borough of Carteret in the recycling program.	0
Social Worker/Psychologist	The district has entered in an agreement to hire part-time staff such as social workers and paraprofessionals. The Educational Services Commission of NJ provides various evaluation services for Child Study Team.	0
Special Education Services	The district participates with Rutgers University incorporating an in-district behavioral program for our district students	0
	The district participates with Education Services Commission of NJ by sending our students to Commission schools	0
Staffing - Other	The Educational Services Commission of NJ provides the district paraprofessionals at substantial savings to the district.	0
Transportation Services, including Fuel	The district participates in joint transportation for special education students with the Educational Services Commission of NJ. The district has a ten year agreement with ESCNJ. The district has a shared services agreement with Woodbridge Township for fuel.	0

Estimated Tax Rates

Municipality	Category	Amount
Carteret Borough	(A) General Fund School Levy	27,405,073
	(D) Total School Levy	28,006,149
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,441,364,903
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,710,519,488
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1225
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1472
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0111
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0332

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$171,073
	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	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	\$2,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,423
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	PER NJSA 18A:30-1
	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Hector Berrios	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
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	none
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	none
	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
Melissa Jones	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,729
	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	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

Employee Contract List for District

Name	Category	Measure
Melissa Jones	Total Allowances Amount	\$15,845
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,423
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	PER NJSA 18A:30-1
	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
	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
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	none
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	none
	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	
Rosa Diaz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$187,751
	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
Rosa Diaz	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	30
	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	\$16,125
	Total Bonuses Amount	\$12,326
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,423
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	PER NJSA 18A:30-1
	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
	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
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	none
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	none
	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
Rosa Diaz	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