

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	932.0	954.0	896.0
On Roll Special Ed Full-Time	146.0	146.0	174.0
On Roll Special Ed Shared-Time	3.0	2.0	0.0
On Roll Subtotal	1,081.0	1,102.0	1,070.0
In Private School Placements	7.0	7.0	0.0
Sent to Other Districts Special Ed	23.0	23.0	3.0
In State Facilities	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	9,547,666	9,817,994	10,014,354
	Unrestricted Miscellaneous Revenues	10-1XXX	55,302	90,505	115,796
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	500
	Total Revenues from Local Sources		9,602,968	9,908,699	10,131,150
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	154,764	154,764	154,764
	Extraordinary Aid	10-3131	133,322	155,000	155,000
	Categorical Special Education Aid	10-3132	686,228	686,228	686,228
	Equalization Aid	10-3176	5,719,489	5,719,489	5,719,489
	Categorical Security Aid	10-3177	63,955	63,955	63,955
	Adjustment Aid	10-3178	3,424	3,424	3,424
	Total Revenues from State Sources		6,761,182	6,782,860	6,782,860
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	43,970	39,969	41,447
	Total Revenues from Federal Sources		43,970	39,969	41,447
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	113,253	192,396
	Adjustment for Prior Year Encumbrances		0	66,573	0
	Actual Revenues (Over)/Under Expenditures		480,288	0	0
General Fund Revenues	Total Operating Budget		16,888,408	16,911,354	17,147,853
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	80,699	134,595
	Preschool Education Aid	20-3218	666,842	1,008,345	858,750
	Total Revenues from State Sources		666,842	1,089,044	993,345
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	410,579	421,911	358,624
	Title II	20-4451-4455	42,091	46,453	39,485
	Title III	20-4491-4494	1,856	3,190	2,712
	Title IV	20-4471-4474	14,696	23,649	20,102
	I.D.E.A. Part B (Handicapped)	20-4420-4429	329,899	314,570	267,385
	Total Revenues from Federal Sources		799,121	809,773	688,308
Special Revenue Fund Revenues	Total Grants and Entitlements		1,465,963	1,898,817	1,681,653

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	597,763	596,668	593,439
	Other Miscellaneous	40-1XXX	11,776	0	0
	Miscellaneous	40-1XXX	11,776	0	0
	Total Revenues from Local Sources		609,539	596,668	593,439
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	4,122	11,776
	Total Local Repayment of Debt		609,539	600,790	605,215
	Actual Revenues (Over)/Under Expenditures		-8,549	0	0
Debt Service Fund Revenues	Total Repayment of Debt		600,990	600,790	605,215
All Fund Revenues	Total Revenues/Sources		18,955,361	19,410,961	19,434,721
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,955,361	19,410,961	19,434,721

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	5,502,740	5,212,426	5,734,255
	Special Education-Instruction	11-2XX-100-XXX	1,438,842	1,788,999	1,787,665
	Basic Skills/Remedial-Instruction	11-230-100-XXX	236	500	500
	Bilingual Education-Instruction	11-240-100-XXX	65,775	68,345	68,712
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	56,236	84,180	79,285
	School-Sponsored Athletics-Instruction	11-402-100-XXX	188,152	217,327	224,761
	Summer School	11-422-XXX-XXX	0	3,600	7,466
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,582,479	1,747,353	1,564,710
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	5,882	9,000	10,800
	Undistributed Expenditures-Health Services	11-000-213-XXX	162,598	180,414	183,665
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	159,493	127,504	129,178
	Undistributed Expenditures-Guidance	11-000-218-XXX	262,755	292,202	299,700
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	582,465	585,510	565,235
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	146,215	152,911	172,414
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	156,783	179,046	84,736
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	16,177	17,000	7,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	442,455	504,125	519,183
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	665,603	786,273	711,515
	Undistributed Expenditures-Central Services	11-000-251-XXX	307,844	317,865	301,648
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	70,030	89,660	89,626
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,217,305	1,292,166	1,324,747
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	982,318	912,711	927,287
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,543,893	2,323,599	2,335,850
	Total Undistributed Expenditures		9,304,295	9,517,339	9,227,594
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	500
General Fund Current Expenses	Total General Current Expense		16,556,276	16,892,816	17,130,738

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	14,232	8,000	6,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	308,780	1,230	1,230
	Interest Deposit to Capital Reserve	10-604	0	100	500
	Total Capital Outlay		323,012	9,330	7,730
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	9,120	9,208	9,385
	General Fund Grand Total		16,888,408	16,911,354	17,147,853
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	209,061	304,988	344,510
	Support Services	20-218-200-XXX	457,781	751,056	648,835
	Facility Acquisition and Construction Services	20-218-400-XXX	0	33,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	666,842	1,089,044	993,345
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	666,842	1,089,044	993,345
Special Revenue Fund Expenses for Preschool Expansion Grant	Preschool Expansion Grant Facility Acquisition and Construction Services	20-220-400-XXX	9,886	0	0
	Preschool Expansion Grant	20-220-XXX-XXX	9,886	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	400,693	421,911	358,624
	Title II	20-XXX-XXX-XXX	42,091	46,453	39,485
	Title III	20-XXX-XXX-XXX	1,856	3,190	2,712
	Title IV	20-XXX-XXX-XXX	14,696	23,649	20,102
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	329,899	314,570	267,385
	Total Federal Projects	20-XXX-XXX-XXX	799,121	809,773	688,308
Special Revenue Fund Expenses	Total Special Revenue Funds		1,465,963	1,898,817	1,681,653
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	600,990	600,790	605,215
	Total Debt Service Funds		600,990	600,790	605,215
All Fund Expenses	Total Expenditures/Appropriations		18,955,361	19,410,961	19,434,721
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,955,361	19,410,961	19,434,721

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	344,572	119,572	119,672	120,172
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	164,895	164,895	164,995	165,495
	Legal Reserve	205,885	267,921	168,384	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	25,000	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	404,171	374,624	360,908	336,896
	Repayment of Debt	7,349	15,898	11,776	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	\$12,652	\$13,372	\$13,823	\$13,681	\$14,376
Total Classroom Instruction	\$7,657	\$8,337	\$8,522	\$8,154	\$8,969
Classroom-Salaries and Benefits	\$7,348	\$7,812	\$7,930	\$7,498	\$8,232
Classroom-General Supplies and Textbooks	\$144	\$329	\$318	\$359	\$462
Classroom-Purchased Services	\$166	\$195	\$273	\$297	\$275
Total Support Services	\$1,731	\$1,814	\$1,884	\$2,053	\$1,911
Support Services-Salaries and Benefits	\$1,446	\$1,514	\$1,549	\$1,563	\$1,553
Total Administrative Costs	\$1,735	\$1,662	\$1,729	\$1,830	\$1,776
Administration Salaries and Benefits	\$1,414	\$1,346	\$1,384	\$1,484	\$1,386
Total Operations and Maintenance of Plant	\$1,182	\$1,280	\$1,341	\$1,307	\$1,373
Operations and Maintenance-Salaries and Benefits	\$636	\$714	\$709	\$686	\$715
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$295	\$273	\$333	\$324	\$333
Total Equipment Costs	\$5	\$13	\$7	\$37	\$6
Legal Costs	\$27	\$34	\$32	\$32	\$36
Employee Benefits as a percentage of salaries*	28.77%	26.30%	25.64%	23.88%	22.99%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	City of South Amboy	50,000	PILOT Money Agreed Upon

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	NJSAIF	0
	School Employee Health Benefit Plan	0
Others	Municipal Public Works - City of South Amboy	0
	City of South Amboy - Community School Sign	20,000
Recycling	City of South Amboy	40,000
Special Education Services	Special Education Services - Sayreville School District	0
	Special Education Services - ESCNJ	0
	ABA Para	8,000
Transportation Services, including Fuel	ESCNJ	0

Estimated Tax Rates

Municipality	Category	Amount
South Amboy City	(A) General Fund School Levy	9,916,174
	(D) Total School Levy	10,511,228
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	895,177,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	948,984,734
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1077
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1742
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0449
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1076

Employee Contract List for District

Name	Category	Measure
Jorge E. Diaz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,500
	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	01/01/17
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	\$2,200
	Total Bonuses Amount	\$16,287
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout for retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract - not paid
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract - not paid
	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
Jorge E. Diaz	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
Peter Frascella	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,181
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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
Peter Frascella	Total Allowances Amount	\$1,515
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement value per diam
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract - not paid
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract - not paid
	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 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	
Sheri Kemprowski	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Manager
	Base Annual Salary Amount	\$81,765
	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
Sheri Kemprowski	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$100
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement 1 day equals \$80
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract - not paid
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract - not paid
	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 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	

Employee Contract List for District

Name	Category	Measure
Sheri Kemprowski	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