

Middlesex - Sayreville Boro

Notice is hereby given to the legal voters of the Sayreville school district, in the County of Middlesex, of the State of New Jersey, that a Public Hearing will be held via online streaming available through the Sayreville Board of Education website, [http://sayrevillek12.net/board\\_of\\_education/BOE\\_Meetings\\_Live\\_stream](http://sayrevillek12.net/board_of_education/BOE_Meetings_Live_stream), on Tuesday, May 5, 2020 at 7:30 PM, for the purpose of conducting a public hearing on the following budget for the 2020-2021 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2018	15, 2019	15, 2020
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	5,262	5,260	5,319
Pupils On Roll - Special Full-Time	963	986	983
Pupils On Roll - Special Shared-Time	7	10	10
Subtotal - Pupils On Roll	6,232	6,256	6,312
Private School Placements	27	25	25
Pupils Sent to Contracted Preschool Prog	0	0	240
Pupils Sent to Other Districts - Reg Prog	7	9	9
Pupils Sent to Other Dists - Spec Ed Prog	21	27	27
Pupils Received	2	2	2
Pupils in State Facilities	2	3	1

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Advertised Revenues

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	61,917,499	63,155,849	64,418,966
Total Tuition	10-1300	71,299	200,000	200,000
Transportation Fees from Other Local Education Authorities	10-1420-1440	2,520	10,000	10,000
Rents and Royalties	10-1910	164,982	60,000	75,000
Unrestricted Miscellaneous Revenues	10-1XXX	830,050	352,943	357,943
Interest Earned On Current Expense Emergency Reserve	10-1XXX	3,717	0	10
Interest Earned on Maintenance Reserve	10-1XXX	14,156	100	90
Interest Earned on Capital Reserve Funds	10-1XXX	19,563	100	100
<b>Total Revenues from Local Sources</b>		<b>63,023,786</b>	<b>63,778,992</b>	<b>65,062,109</b>
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	2,289,895	2,289,895	2,289,895
Extraordinary Aid	10-3131	753,629	650,000	650,000
Categorical Special Education Aid	10-3132	5,243,822	5,243,822	5,243,822
Equalization Aid	10-3176	16,439,333	18,960,941	22,363,172
Categorical Security Aid	10-3177	1,481,817	1,481,817	1,481,817
Other State Aids	10-3XXX	85,597	35,000	35,000
<b>Total Revenues from State Sources</b>		<b>26,294,093</b>	<b>28,661,475</b>	<b>32,063,706</b>
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	119,520	114,085	115,742
Other Federal Grant Revenue-Passed Through State	10-42XX	61,865	0	0
<b>Total Revenues from Federal Sources</b>		<b>181,385</b>	<b>114,085</b>	<b>115,742</b>
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	2,023,393	1,613,326
Withdrawal from Maintenance Reserve	10-309	1,096,113	1,349,645	0
Withdrawal from Current Expense Emergency Reserve	10-310	426,210	188,971	177,000
Withdrawal from Current Expense Emergency Reserve	10-312	0	250,000	209,443
Transfers from Other Funds	10-5200	210,000	295,000	300,000
Adjustment for Prior Year Encumbrances		0	1,634,500	0
Actual Revenues (Over)/Under Expenditures		-237,526	0	0
<b>Total Operating Budget</b>		<b>90,994,061</b>	<b>98,296,061</b>	<b>99,541,326</b>
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	15,728	23,423	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>15,728</b>	<b>23,423</b>	<b>0</b>
Revenues from State Sources:				
Preschool Education Aid	20-3218	0	2,799,801	6,572,940
Other Restricted Entitlements	20-32XX	202,879	209,043	151,275
<b>Total Revenues from State Sources</b>		<b>202,879</b>	<b>3,008,844</b>	<b>6,724,215</b>
Revenues from Federal Sources:				
Title I	20-4411-4416	651,677	905,350	695,135
Title II	20-4451-4455	177,226	277,294	143,148
Title III	20-4491-4494	33,290	70,582	24,999
Title IV	20-4471-4474	21,942	51,667	30,784
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,606,924	1,566,094	1,309,817
<b>Total Revenues from Federal Sources</b>		<b>2,491,059</b>	<b>2,870,987</b>	<b>2,203,883</b>
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	313,830
<b>Total Grants and Entitlements</b>		<b>2,709,666</b>	<b>5,903,254</b>	<b>9,241,928</b>
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,439,865	3,531,727	3,538,127
<b>Total Revenues from Local Sources</b>		<b>3,439,865</b>	<b>3,531,727</b>	<b>3,538,127</b>
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	80,642	79,436	79,242
Budgeted Fund Balance	40-303	0	1	0
<b>Total Local Repayment of Debt</b>		<b>3,520,507</b>	<b>3,611,164</b>	<b>3,617,369</b>
Actual Revenues (Over)/Under Expenditures		74,933	0	0
<b>Total Repayment of Debt</b>		<b>3,595,440</b>	<b>3,611,164</b>	<b>3,617,369</b>
<b>Total Revenues/Sources</b>		<b>97,299,167</b>	<b>107,810,479</b>	<b>112,400,623</b>
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	313,830
<b>Total Revenues/Sources Net of Transfers</b>		<b>97,299,167</b>	<b>107,810,479</b>	<b>112,086,793</b>

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Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	27,040,925	28,741,053	29,848,944
Special Education-Instruction	11-2XX-100-XXX	10,450,840	10,325,744	10,758,857
Basic Skills/Remedial-Instruction	11-230-100-XXX	1,577,702	1,850,955	2,027,763
Bilingual Education-Instruction	11-240-100-XXX	340,956	397,838	458,493
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	287,092	300,256	304,459
School-Sponsored Athletics-Instruction	11-402-100-XXX	856,656	934,427	1,049,170
Community Services Programs/Operations	11-800-330-XXX	3,128	5,000	5,000
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,584,417	2,918,108	3,335,084
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	2,346	0
Undistributed Expenditures-Health Services	11-000-213-XXX	777,045	848,400	825,732
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	2,127,507	2,397,162	2,592,797
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,253,235	1,438,004	1,494,152
Undistributed Expenditures-Guidance	11-000-218-XXX	1,586,705	1,696,081	1,780,452
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,661,189	1,816,803	1,845,579
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	948,843	1,041,911	1,042,919
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	605,964	666,936	690,274
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	171,401	211,616	203,162
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,714,157	1,942,313	1,787,769
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,958,823	3,549,246	3,234,626
Undistributed Expenditures-Central Services	11-000-251-XXX	835,710	1,068,784	1,043,784
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,092,939	1,528,970	1,922,103
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,287,781	8,442,871	8,640,049
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,406,125	5,818,522	6,184,550
Personal Services-Employee Benefits	11-XXX-XXX-2XX	15,014,797	16,237,046	17,364,756
<b>Total Undistributed Expenditures</b>		<b>45,026,638</b>	<b>51,625,119</b>	<b>53,987,788</b>
Interest Earned on Maintenance Reserve	10-606	14,156	100	90
Increase In Maintenance Reserve	10-606	568,000	0	0
Increase In Current Expense Emergency Reserve	10-607	250,000	0	0
Interest Earned on Current Expense Emergency Res	10-607	3,717	0	10
<b>Total General Current Expense</b>		<b>86,419,810</b>	<b>94,180,492</b>	<b>98,440,574</b>
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	395,422	40,440	32,500
Facilities Acquisition and Construction Services	12-000-400-XXX	1,672,620	3,432,607	298,533
Increase In Capital Reserve	10-604	2,016,124	0	0
Interest Deposit to Capital Reserve	10-604	19,563	100	100
<b>Total Capital Outlay</b>		<b>4,103,729</b>	<b>3,473,147</b>	<b>331,133</b>
<b>Special Schools:</b>				
<b>Summer School:</b>				
Summer School-Instruction	13-422-100-XXX	101,513	30,000	30,000
<b>Total Summer School</b>	13-422-X00-XXX	<b>101,513</b>	<b>30,000</b>	<b>30,000</b>
Other Special Schools-Instruction	13-4XX-100-XXX	0	120,000	120,000
<b>Total Other Special Schools</b>	13-4XX-X00-XXX	<b>0</b>	<b>120,000</b>	<b>120,000</b>
<b>Total Special Schools</b>	13-XXX-XXX-XXX	<b>101,513</b>	<b>150,000</b>	<b>150,000</b>
Transfer of Funds to Charter Schools	10-000-100-56X	369,009	492,422	619,619
<b>General Fund Grand Total</b>		<b>90,994,061</b>	<b>98,296,061</b>	<b>99,541,326</b>
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	15,728	23,423	0
<b>Preschool Education Aid:</b>				
Preschool Education Aid Instruction	20-218-100-XXX	0	1,098,668	1,962,883
Support Services	20-218-200-XXX	0	1,701,133	4,923,887
<b>Total Preschool Education Aid</b>	20-218-XXX-XXX	<b>0</b>	<b>2,799,801</b>	<b>6,886,770</b>
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	15,687	13,704	11,648
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	61,097	56,252	47,815
Nonpublic Handicapped Services	20-XXX-XXX-XXX	33,366	34,433	29,268
Nonpublic Nursing Services	20-XXX-XXX-XXX	28,504	25,220	21,437
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,545	9,360	7,956
Nonpublic Security Aid	20-XXX-XXX-XXX	36,854	39,000	33,151
Other	20-XXX-XXX-XXX	16,826	31,074	0
<b>Total Other State Projects</b>		<b>202,879</b>	<b>209,043</b>	<b>151,275</b>
<b>Total State Projects</b>	20-XXX-XXX-XXX	<b>202,879</b>	<b>3,008,844</b>	<b>7,038,045</b>
<b>Federal Projects:</b>				

**(Continued)**

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Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Title I	20-XXX-XXX-XXX	651,677	905,350	695,135
Title II	20-XXX-XXX-XXX	177,226	277,294	143,148
Title III	20-XXX-XXX-XXX	33,291	70,582	24,999
Title IV	20-XXX-XXX-XXX	21,942	51,667	30,784
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,606,923	1,566,094	1,309,817
Total Federal Projects	20-XXX-XXX-XXX	2,491,059	2,870,987	2,203,883
Total Special Revenue Funds		2,709,666	5,903,254	9,241,928
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,595,440	3,611,164	3,617,369
Total Debt Service Funds		3,595,440	3,611,164	3,617,369
Total Expenditures/Appropriations		97,299,167	107,810,479	112,400,623
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	313,830
Total Expenditures Net of Transfers		97,299,167	107,810,479	112,086,793

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
Unrestricted:				
--General Operating Budget	2,459,352	1,823,047	1,823,047	1,383,797
--Repayment of Debt	74,934	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,829,643	2,769,217	1,097,759	1,097,859
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,001,009	1,156,955	968,084	791,174
--Legal Reserve	3,137,276	3,197,469	1,174,076	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	503,717	253,717	44,284
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

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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	\$11,853	\$12,475	\$13,795	\$14,104	\$14,875
Total Classroom Instruction	\$7,625	\$7,947	\$8,610	\$8,590	\$9,052
Classroom-Salaries and Benefits	\$7,250	\$7,557	\$8,153	\$8,125	\$8,554
Classroom-General Supplies and Textbooks	\$210	\$209	\$251	\$254	\$267
Classroom-Purchased Services	\$165	\$181	\$207	\$210	\$231
Total Support Services	\$1,765	\$1,798	\$2,000	\$2,104	\$2,377
Support Services-Salaries and Benefits	\$1,541	\$1,548	\$1,668	\$1,753	\$1,855
Total Administrative Costs	\$1,213	\$1,262	\$1,404	\$1,545	\$1,499
Administration Salaries and Benefits	\$911	\$952	\$1,034	\$1,149	\$1,042
Total Operations and Maintenance of Plant	\$968	\$1,169	\$1,459	\$1,545	\$1,592
Operations and Maintenance-Salaries and Benefits	\$641	\$732	\$836	\$829	\$919
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$207	\$219	\$237	\$238	\$261
Total Equipment Costs	\$49	\$64	\$4	\$7	\$5
Legal Costs	\$13	\$12	\$20	\$17	\$16
Employee Benefits as a percentage of salaries*	26.60%	27.09%	28.59%	27.42%	28.44%

\*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 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.

The complete budget will be on file and open to examination by contacting Erin Hill at [erin.hill@sayrevillek12.net](mailto:erin.hill@sayrevillek12.net)

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