

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,387.0	1,357.0	1,381.0
On Roll Special Ed Full-Time	294.0	309.0	327.0
On Roll Subtotal	1,681.0	1,666.0	1,708.0
In Private School Placements	15.0	14.0	0.0
Sent to Contracted Preschool	0.0	14.0	0.0
Sent to Other Districts Regular	13.0	0.0	0.0
Sent to Other Districts Special Ed	3.0	4.0	0.0
Received	60.0	62.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,235,266	10,235,266	10,119,336
	Unrestricted Miscellaneous Revenues	10-1XXX	0	30,000	30,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	5	5
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	10
	Other Restricted Miscellaneous Revenues	10-1XXX	96,003	0	0
	Total Revenues from Local Sources		11,331,269	10,265,281	10,149,351
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	54,775	407,350	407,350
	Extraordinary Aid	10-3131	201,670	100,000	100,000
	Categorical Special Education Aid	10-3132	842,591	1,438,457	1,438,457
	Equalization Aid	10-3176	9,105,477	11,277,039	12,668,954
	Categorical Security Aid	10-3177	212,987	739,721	739,721
	Under Adequacy Aid	10-3180	435,142	0	0
	PARCC Readiness Aid	10-3181	15,960	0	0
	Per Pupil Growth Aid	10-3182	15,960	0	0
	Professional Learning Community Aid	10-3183	16,920	0	0
	Other State Aids	10-3XXX	2,180	0	0
	Total Revenues from State Sources		10,903,662	13,962,567	15,354,482
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	220,252	107,746	152,170
	Total Revenues from Federal Sources		220,252	107,746	152,170
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	635,048	771,917
	Withdrawal from Capital Reserve for Local Share	10-307	0	91,800	0
	Withdrawal from Maintenance Reserve	10-310	0	142,499	0
	Adjustment for Prior Year Encumbrances		0	115,746	0
	Actual Revenues (Over)/Under Expenditures		-152,225	0	0
General Fund Revenues	Total Operating Budget		22,302,958	25,320,687	26,427,920
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	34,121	0	0
	Total Revenues from Local Sources	20-1XXX	34,121	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	213,435	213,435	1,130,642
	Other Restricted Entitlements	20-32XX	0	110,000	110,000
	State Grants Through Intermediate Sources	20-3700	145,752	0	0
	Total Revenues from State Sources		359,187	323,435	1,240,642
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,021,341	1,144,002	972,402
	Title II	20-4451-4455	66,440	91,479	77,757
	Title III	20-4491-4494	90,558	75,388	64,080
	Title IV	20-4471-4474	0	18,782	15,965
	I.D.E.A. Part B (Handicapped)	20-4420-4429	470,438	468,900	398,565
	Preschool Development Expansion Grant	20-4527	1,073,606	1,083,154	0
	Other	20-4XXX	500,944	500,000	500,000
	Total Revenues from Federal Sources		3,223,327	3,381,705	2,028,769
Special Revenue Fund Revenues	Total Grants and Entitlements		3,616,635	3,705,140	3,269,411
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	94,928	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	353,320	590,351	655,836
	Total Revenues from Local Sources		353,320	590,351	655,836
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	381,057	507,619
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	40,000	55,920
	Total Local Repayment of Debt		448,248	1,011,408	1,219,375
	Actual Revenues (Over)/Under Expenditures		-94,917	0	0
Debt Service Fund Revenues	Total Repayment of Debt		353,331	1,011,408	1,219,375
All Fund Revenues	Total Revenues/Sources		26,272,924	30,037,235	30,916,706
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		26,272,924	30,037,235	30,916,706

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,699,285	6,120,124	6,463,356
	Special Education-Instruction	11-2XX-100-XXX	2,641,882	3,051,113	3,432,925
	Basic Skills/Remedial-Instruction	11-230-100-XXX	98,749	252,382	259,811
	Bilingual Education-Instruction	11-240-100-XXX	763,468	817,376	894,942
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	54,965	58,595	62,195
	School-Sponsored Athletics-Instruction	11-402-100-XXX	44,767	74,701	88,407
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,123,214	1,046,086	1,211,693
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	41,210	43,008	44,836
	Undistributed Expenditures-Health Services	11-000-213-XXX	236,080	264,205	270,495
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	539,900	574,067	617,411
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	43,491	267,588	276,920
	Undistributed Expenditures-Guidance	11-000-218-XXX	267,364	298,378	339,270
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	655,466	704,284	729,011
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	378,395	409,631	431,761
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	88,887	124,078	121,366
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	73,148	94,626	136,578
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	497,641	566,370	573,459
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	786,929	848,643	842,565
	Undistributed Expenditures-Central Services	11-000-251-XXX	470,260	539,611	506,806
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	278,200	307,566	314,254
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,375,363	1,641,218	1,644,468
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	896,844	819,302	1,056,710
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,114,389	5,595,181	6,085,767
	Total Undistributed Expenditures			12,866,781	14,143,842
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	5
General Fund Current Expenses	Total General Current Expense		22,169,897	24,518,138	26,405,011

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	74,233	11,880	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	58,828	790,659	22,899
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		133,061	802,549	22,909
General Fund Expenses and Transfers	General Fund Grand Total		22,302,958	25,320,687	26,427,920
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	34,121	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	154,004	158,684	562,860
	Support Services	20-218-200-XXX	59,431	54,751	563,782
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	4,000
	Total Preschool Education Aid	20-218-XXX-XXX	213,435	213,435	1,130,642
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	13,961	10,000	10,000
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,560	27,000	27,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	39,072	40,000	40,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	24,603	18,000	18,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,431	5,000	5,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	19,125	10,000	10,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	359,187	323,435	1,240,642
Special Revenue Fund Expenses for Preschool Expansion Grant	Preschool Expansion Grant Instruction	20-220-100-XXX	318,942	355,584	0
	Preschool Expansion Grant Support Services	20-220-200-XXX	751,062	723,570	0
	Preschool Expansion Grant Facility Acquisition and Construction Services	20-220-400-XXX	3,601	4,000	0
	Preschool Expansion Grant	20-220-XXX-XXX	1,073,605	1,083,154	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,021,341	1,144,002	972,402
	Title II	20-XXX-XXX-XXX	66,440	91,479	77,757
	Title III	20-XXX-XXX-XXX	90,558	75,388	64,080
	Title IV	20-XXX-XXX-XXX	0	18,782	15,965
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	470,439	468,900	398,565
	Other	20-XXX-XXX-XXX	500,944	500,000	500,000
	Total Federal Projects	20-XXX-XXX-XXX	3,223,327	3,381,705	2,028,769
Special Revenue Fund Expenses	Total Special Revenue Funds		3,616,635	3,705,140	3,269,411

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	353,331	1,011,408	1,219,375
	Total Debt Service Funds		353,331	1,011,408	1,219,375
All Fund Expenses	Total Expenditures/Appropriations		26,272,924	30,037,235	30,916,706
Expenses Net of Transfers	Total Expenditures Net of Transfers		26,272,924	30,037,235	30,916,706

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,807,470	1,884,582	1,792,792	1,792,802
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	704,303	704,303	561,809	561,814
	Legal Reserve	1,183,115	1,406,965	771,917	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	687,007	446,059	446,059	446,059
	Repayment of Debt	1,003	95,920	55,920	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,105	\$11,991	\$12,247	\$13,692	\$14,791
Total Classroom Instruction	\$6,962	\$7,538	\$7,609	\$8,515	\$9,224
Classroom-Salaries and Benefits	\$6,665	\$7,076	\$7,154	\$7,894	\$8,541
Classroom-General Supplies and Textbooks	\$151	\$238	\$226	\$265	\$277
Classroom-Purchased Services	\$145	\$224	\$228	\$356	\$406
Total Support Services	\$1,690	\$1,834	\$1,860	\$2,173	\$2,601
Support Services-Salaries and Benefits	\$1,497	\$1,626	\$1,601	\$1,753	\$2,062
Total Administrative Costs	\$1,495	\$1,584	\$1,676	\$1,736	\$1,708
Administration Salaries and Benefits	\$1,280	\$1,358	\$1,417	\$1,430	\$1,402
Total Operations and Maintenance of Plant	\$886	\$957	\$1,007	\$1,166	\$1,146
Operations and Maintenance-Salaries and Benefits	\$448	\$512	\$578	\$629	\$647
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$73	\$78	\$97	\$101	\$112
Total Equipment Costs	\$173	\$44	\$0	\$7	\$2
Legal Costs	\$20	\$25	\$25	\$18	\$18
Employee Benefits as a percentage of salaries*	37.84%	40.14%	42.72%	40.43%	39.64%

*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 2018-19 revised appropriations and the 2019-20 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	Member of School Alliance Insurance Fund	0
Municipal/Public Works	Municipality plows snow in parking lots	0
Purchasing	Ed Services Commission of NJ, Ed-Data, State Contract, WCSA, Camden Ed. Services	0
Special Education Services	Use of Bayshore jointure	0
Transportation Services, including Fuel	Fuel purchased from municipality, Busing from surrounding school districts, MOESC for out of district routes	0

Estimated Tax Rates

Municipality	Category	Amount
Freehold Boro	(A) General Fund School Levy	10,177,301
	(D) Total School Levy	10,813,404
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,055,470,500
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,091,828,385
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9642
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0245
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9321
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9904

Employee Contract List for District

Name	Category	Measure
Joseph Howe	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$141,780
	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	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	100
	Description of Other Contracted Non-Working Days	Weekends/Holidays
	Total Allowances Amount	\$3,350
	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	\$25,898
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	Only upon retirement
	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
Joseph Howe	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
Patricia Saxton	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$103,999
	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	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	100
	Description of Other Contracted Non-Working Days	Weekends/Holidays

Employee Contract List for District

Name	Category	Measure
Patricia Saxton	Total Allowances Amount	\$3,600
	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	\$24,600
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
	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 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	
Rocco Tomazic	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$173,083
	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
Rocco Tomazic	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	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	15
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	100
	Description of Other Contracted Non-Working Days	Weekends/Holidays
	Total Allowances Amount	\$5,786
	Total Bonuses Amount	\$25,945
	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	Only payable upon retirement
	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 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
Rocco Tomazic	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