

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,357.0	1,348.0	1,400.0
On Roll Special Ed Full-Time	309.0	296.0	325.0
On Roll Subtotal	1,666.0	1,644.0	1,725.0
In Private School Placements	14.0	9.0	0.0
Sent to Contracted Preschool	14.0	15.0	15.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	4.0	6.0	0.0
Received	62.0		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	10,235,266	10,119,336	10,138,841
	Unrestricted Miscellaneous Revenues	10-1XXX	0	30,000	30,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	5	0
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	0
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apslds Only)	10-1XXX	87,169	0	0
	Total Revenues from Local Sources		10,322,435	10,149,351	10,168,841
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	407,350	407,350	407,350
	Extraordinary Aid	10-3131	308,526	308,526	275,000
	Categorical Special Education Aid	10-3132	1,438,457	1,438,457	1,438,457
	Equalization Aid	10-3176	11,277,039	12,668,954	14,765,525
	Categorical Security Aid	10-3177	739,721	739,721	739,721
	Other State Aids	10-3XXX	2,591	0	0
	Total Revenues from State Sources		14,173,684	15,563,008	17,626,053
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	165,547	152,170	145,593
	Total Revenues from Federal Sources		165,547	152,170	145,593
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	771,917	717,217
	Withdrawal from Capital Reserve for Local Share	10-307	0	492,359	0
	Withdrawal from Maintenance Reserve	10-310	0	89,788	0
	Adjustment for Prior Year Encumbrances		0	884,251	0
	Actual Revenues (Over)/Under Expenditures		-680,048	0	0
General Fund Revenues	Total Operating Budget		23,981,618	28,102,844	28,657,704
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	59,788	0	0
	Total Revenues from Local Sources	20-1XXX	59,788	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	213,435	1,130,642	1,127,385
	Other Restricted Entitlements	20-32XX	0	110,000	110,000
	State Grants Through Intermediate Sources	20-3700	171,444	0	0
	Total Revenues from State Sources		384,879	1,240,642	1,237,385

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	993,866	972,402	826,542
	Title II	20-4451-4455	71,664	77,757	66,093
	Title III	20-4491-4494	56,872	64,080	54,468
	Title IV	20-4471-4474	16,269	15,965	13,570
	I.D.E.A. Part B (Handicapped)	20-4420-4429	464,801	398,565	338,780
	Preschool Development Expansion Grant	20-4527	1,114,306	0	0
	Other	20-4XXX	541,782	500,000	500,000
	Total Revenues from Federal Sources		3,259,560	2,028,769	1,799,453
Special Revenue Fund Revenues	Total Grants and Entitlements		3,704,227	3,269,411	3,036,838
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	118,520	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	590,351	655,836	636,331
	Total Revenues from Local Sources		590,351	655,836	636,331
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	381,057	507,619	518,066
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	55,920	66,653
	Total Local Repayment of Debt		1,089,928	1,219,375	1,221,050
	Actual Revenues (Over)/Under Expenditures		-78,520	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,011,408	1,219,375	1,221,050
All Fund Revenues	Total Revenues/Sources		28,697,253	32,591,630	32,915,592
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		28,697,253	32,591,630	32,915,592

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	6,123,649	6,550,196	6,964,924	
	Special Education-Instruction	11-2XX-100-XXX	2,965,720	3,704,717	3,860,645	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	252,382	307,354	319,561	
	Bilingual Education-Instruction	11-240-100-XXX	807,079	904,899	945,918	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	57,154	62,195	67,595	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	49,703	88,407	94,375	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	978,195	1,211,693	1,264,883	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	43,008	45,336	46,629	
	Undistributed Expenditures-Health Services	11-000-213-XXX	230,212	268,965	278,861	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	538,655	617,411	637,790	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	175,160	356,888	385,656	
	Undistributed Expenditures-Guidance	11-000-218-XXX	276,686	339,270	359,808	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	650,156	729,011	726,492	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	388,888	434,761	457,170	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	109,496	127,708	141,137	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	76,767	137,608	101,486	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	538,623	573,459	615,618	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	812,011	842,565	873,767	
	Undistributed Expenditures-Central Services	11-000-251-XXX	532,507	542,816	523,475	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	300,343	314,254	311,508	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,721,033	2,035,577	1,947,492	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	868,208	1,056,710	1,082,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,230,619	5,640,291	6,128,015	
	Total Undistributed Expenditures			13,470,567	15,274,323	15,881,787
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	0
General Fund Current Expenses	Total General Current Expense		23,726,254	26,892,096	28,134,805	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	11,880	530,316	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	243,484	680,422	522,899
	Interest Deposit to Capital Reserve	10-604	0	10	0
	Total Capital Outlay		255,364	1,210,748	522,899
General Fund Expenses and Transfers	General Fund Grand Total		23,981,618	28,102,844	28,657,704
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	59,788	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	159,284	562,860	573,485
	Support Services	20-218-200-XXX	54,151	563,782	553,900
	Facility Acquisition and Construction Services	20-218-400-XXX	0	4,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	213,435	1,130,642	1,127,385
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	13,450	10,000	10,000
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	36,336	27,000	27,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	50,606	40,000	40,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	24,415	18,000	18,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,980	5,000	5,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	37,484	10,000	10,000
	Other	20-XXX-XXX-XXX	173	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	384,879	1,240,642	1,237,385
Special Revenue Fund Expenses for Preschool Expansion Grant	Preschool Expansion Grant Instruction	20-220-100-XXX	368,189	0	0
	Preschool Expansion Grant Support Services	20-220-200-XXX	742,405	0	0
	Preschool Expansion Grant Facility Acquisition and Construction Services	20-220-400-XXX	3,712	0	0
	Preschool Expansion Grant	20-220-XXX-XXX	1,114,306	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	993,866	972,402	826,542
	Title II	20-XXX-XXX-XXX	71,664	77,757	66,093
	Title III	20-XXX-XXX-XXX	56,872	64,080	54,468
	Title IV	20-XXX-XXX-XXX	16,269	15,965	13,570
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	464,801	398,565	338,780
	Other	20-XXX-XXX-XXX	541,782	500,000	500,000
	Total Federal Projects	20-XXX-XXX-XXX	3,259,560	2,028,769	1,799,453

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		3,704,227	3,269,411	3,036,838
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,011,408	1,219,375	1,221,050
	Total Debt Service Funds		1,011,408	1,219,375	1,221,050
All Fund Expenses	Total Expenditures/Appropriations		28,697,253	32,591,630	32,915,592
Expenses Net of Transfers	Total Expenditures Net of Transfers		28,697,253	32,591,630	32,915,592

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	1,884,582	1,790,901	1,598,552	1,598,552
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	704,303	382,668	292,885	292,885
	Legal Reserve	1,406,965	1,489,134	717,217	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	446,059	690,749	390,749	390,749
	Repayment of Debt	95,920	174,440	66,653	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	\$11,991	\$13,096	\$14,791	\$15,646	\$15,532
Total Classroom Instruction	\$7,538	\$8,242	\$9,224	\$9,672	\$9,796
Classroom-Salaries and Benefits	\$7,076	\$7,680	\$8,541	\$8,874	\$8,854
Classroom-General Supplies and Textbooks	\$238	\$235	\$277	\$285	\$382
Classroom-Purchased Services	\$224	\$327	\$406	\$513	\$561
Total Support Services	\$1,834	\$1,934	\$2,601	\$2,704	\$2,566
Support Services-Salaries and Benefits	\$1,626	\$1,650	\$2,062	\$2,093	\$2,050
Total Administrative Costs	\$1,584	\$1,641	\$1,708	\$1,742	\$1,738
Administration Salaries and Benefits	\$1,358	\$1,351	\$1,402	\$1,422	\$1,408
Total Operations and Maintenance of Plant	\$957	\$1,196	\$1,146	\$1,413	\$1,314
Operations and Maintenance-Salaries and Benefits	\$512	\$629	\$647	\$660	\$668
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$78	\$83	\$112	\$114	\$119
Total Equipment Costs	\$44	\$7	\$2	\$325	\$0
Legal Costs	\$25	\$18	\$18	\$15	\$15
Employee Benefits as a percentage of salaries*	40.14%	38.10%	39.64%	36.12%	38.35%

*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	School Alliance Insurance Fund JIF	0
Municipal/Public Works	Municipality provides garbage pickup and snow removal over 5" various line striping in parking lots	0
Purchasing	ESCNJ & Ed-Data	0
Transportation Services, including Fuel	In district special education busing provided through Howell Township Public Schools. OOD Transportation through MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Freehold Boro	(A) General Fund School Levy	10,129,089
	(D) Total School Levy	10,774,061
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,083,860,600
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,110,626,704
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9345
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9940
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9120
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9701

Employee Contract List for District

Name	Category	Measure
Joseph Howe	Job Title	Business Administrator
	Job Title II	Assistant Superintendent
	Base Annual Salary Amount	\$152,806
	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	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
	Total Allowances Amount	\$13,850
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$189
	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	At Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per Diem
	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	\$108,345
	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	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	

Employee Contract List for District

Name	Category	Measure
Patricia Saxton	Total Allowances Amount	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$189
	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	At Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per Diem
	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	\$176,544
	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
	Total Allowances Amount	\$5,786
	Total Bonuses Amount	\$26,464
	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
	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