

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	135.0	135.0	144.0
On Roll Special Ed Full-Time	27.0	25.0	29.0
On Roll Subtotal	162.0	160.0	173.0
Received	4.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,070,190	2,090,892	2,153,412
	Total Tuition	10-1300	11,570	4,000	4,000
	Unrestricted Miscellaneous Revenues	10-1XXX	37,997	5,900	5,900
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	50
	Total Revenues from Local Sources		2,119,757	2,100,842	2,163,412
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,923	5,923	5,923
	Categorical Special Education Aid	10-3132	94,325	94,325	94,325
	Equalization Aid	10-3176	504,290	504,290	504,290
	Categorical Security Aid	10-3177	27,049	27,049	27,049
	Adjustment Aid	10-3178	174,253	172,951	114,151
	Total Revenues from State Sources		805,840	804,538	745,738
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	134,563	141,803
	Withdrawal from Capital Reserve for Local Share	10-307	0	150	0
	Adjustment for Prior Year Encumbrances		0	198,816	0
	Actual Revenues (Over)/Under Expenditures		-170,074	0	0
General Fund Revenues	Total Operating Budget		2,755,523	3,238,909	3,050,953
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	30,000
	Total Revenues from Local Sources	20-1XXX	0	0	30,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	18,220
	Preschool Education Aid	20-3218	139,544	347,646	367,119
	Total Revenues from State Sources		139,544	347,646	385,339
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	10,278	21,070	17,909
	Title II	20-4451-4455	3,949	4,325	3,676
	Title IV	20-4471-4474	8,087	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-4420-4429	42,413	36,699	31,194
	Total Revenues from Federal Sources		64,727	70,594	60,004
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	27,194
Special Revenue Fund Revenues	Total Grants and Entitlements		204,271	418,240	502,537

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	195,167	203,463	207,627
	Total Revenues from Local Sources		195,167	203,463	207,627
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	100,273	104,536	106,673
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		295,440	308,000	314,300
Debt Service Fund Revenues	Total Repayment of Debt		295,440	308,000	314,300
All Fund Revenues	Total Revenues/Sources		3,255,234	3,965,149	3,867,790
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	27,194
	Total Revenues/Sources Net of Transfers		3,255,234	3,965,149	3,840,596

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	792,188	865,734	973,807
	Special Education-Instruction	11-2XX-100-XXX	507,064	509,960	494,510
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,793	5,400	5,400
	Before/After School Programs	11-421-XXX-XXX	10,411	14,000	0
	Summer School	11-422-XXX-XXX	0	3,000	17,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,203	25,997	41,613
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,985	70,010	64,188
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	69,215	87,900	67,194
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	19,750	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	28,434	33,227	23,630
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	65,443	115,623	129,054
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	155,294	124,440	99,925
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,886	4,500	3,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	136,650	133,394	57,651
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	81,463	74,947	68,430
	Undistributed Expenditures-Central Services	11-000-251-XXX	110,108	79,005	102,519
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	249,420	282,920	250,049
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	7,542	14,000	14,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	428,970	774,598	638,429
	Total Undistributed Expenditures		1,441,613	1,840,311	1,559,682
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		2,755,069	3,238,455	3,050,449
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	454	454	454
	Interest Deposit to Capital Reserve	10-604	0	0	50
	Total Capital Outlay		454	454	504
General Fund Expenses and Transfers	General Fund Grand Total		2,755,523	3,238,909	3,050,953
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	30,000

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	80,398	187,019	155,229
	Support Services	20-218-200-XXX	45,564	152,627	257,304
	Facility Acquisition and Construction Services	20-218-400-XXX	13,582	8,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	139,544	347,646	412,533
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	139,544	347,646	412,533
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	10,278	21,070	17,909
	Title II	20-XXX-XXX-XXX	3,949	4,325	3,676
	Title IV	20-XXX-XXX-XXX	8,087	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	42,413	36,699	31,194
	Total Federal Projects	20-XXX-XXX-XXX	64,727	70,594	60,004
Special Revenue Fund Expenses	Total Special Revenue Funds		204,271	418,240	502,537
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	295,440	308,000	314,300
	Total Debt Service Funds		295,440	308,000	314,300
All Fund Expenses	Total Expenditures/Appropriations		3,255,234	3,965,149	3,867,790
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	27,194
	Total Expenditures Net of Transfers		3,255,234	3,965,149	3,840,596

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	41,819	41,819	41,669	41,719
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	75,000	63,000	63,050	63,100
	Legal Reserve	176,438	235,214	141,803	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	328,743	291,152	250,000	250,000
	Repayment of Debt	1	1	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,711	\$17,249	\$19,013	\$22,275	\$19,779
Total Classroom Instruction	\$10,757	\$10,276	\$11,474	\$13,584	\$12,292
Classroom-Salaries and Benefits	\$10,531	\$10,005	\$11,086	\$13,155	\$12,063
Classroom-General Supplies and Textbooks	\$226	\$269	\$360	\$398	\$229
Classroom-Purchased Services	\$0	\$2	\$28	\$31	\$0
Total Support Services	\$2,866	\$2,952	\$3,738	\$4,320	\$4,205
Support Services-Salaries and Benefits	\$1,668	\$1,722	\$2,299	\$2,728	\$2,819
Total Administrative Costs	\$2,230	\$2,353	\$2,008	\$2,356	\$1,647
Administration Salaries and Benefits	\$1,867	\$1,983	\$1,675	\$1,987	\$1,325
Total Operations and Maintenance of Plant	\$1,829	\$1,571	\$1,692	\$1,905	\$1,534
Operations and Maintenance-Salaries and Benefits	\$427	\$385	\$409	\$485	\$359
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$29	\$23	\$31	\$34	\$31
Total Equipment Costs	\$0	\$82	\$45	\$50	\$0
Legal Costs	\$47	\$18	\$27	\$30	\$28
Employee Benefits as a percentage of salaries*	22.81%	23.93%	29.86%	39.29%	32.60%

*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 2020-21 revised appropriations and the 2021-22 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)
Special Education Services	Shared Service Agreement with Howell BOE for Child Study Team	0
Technology Services	Shared Service Agreement with Howell BOE for IT	0

Estimated Tax Rates

Municipality	Category	Amount
Farmingdale	(A) General Fund School Levy	2,153,412
	(D) Total School Levy	2,361,039
	(B) Estimated Net Taxable Valuation (as of 01/01/21)	177,524,200
	(H) Estimated Equalized Valuation (as of 10/01/20)	175,392,966
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2130
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3300
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2278
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3461

Employee Contract List for District

Name	Category	Measure
Christina Moskal	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$115,000
	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	12/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	\$1,125
	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	\$14,584
	Contractual Post-Employment Benefit Description of Payout of Sick days	after 25 years of service \$60 per day up to 100 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate up to 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	per diem rate up to 3 days
	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
Christina Moskal	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
Edith Conroy	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$152,351
	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	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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
Edith Conroy	Total Allowances Amount	\$5,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,757
	Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate of \$60 up to 100 days after 15 years of service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	per diem rate up to 3 days
	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	