

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,348.0	1,339.0	1,367.0
On Roll Special Ed Full-Time	296.0	286.0	310.0
On Roll Subtotal	1,644.0	1,625.0	1,677.0
In Private School Placements	9.0	11.0	0.0
Sent to Contracted Preschool	15.0	15.0	0.0
Sent to Other Districts Regular	1.0	0.0	15.0
Sent to Other Districts Special Ed	6.0	6.0	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	10,119,336	10,138,841	10,081,604
	Unrestricted Miscellaneous Revenues	10-1XXX	45,053	30,000	29,985
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	5
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	10
	Total Revenues from Local Sources		10,164,389	10,168,841	10,111,604
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	407,350	407,350	407,350
	Extraordinary Aid	10-3131	307,303	275,000	275,000
	Categorical Special Education Aid	10-3132	1,438,457	1,438,457	1,438,457
	Equalization Aid	10-3176	12,668,954	13,335,216	16,516,446
	Categorical Security Aid	10-3177	739,721	739,721	739,721
	Total Revenues from State Sources		15,561,785	16,195,744	19,376,974
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	165,765	145,593	151,535
	Total Revenues from Federal Sources		165,765	145,593	151,535
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	889,174	887,805
	Withdrawal from Capital Reserve for Local Share	10-307	0	376,375	0
	Withdrawal from Maintenance Reserve	10-310	0	58,725	0
	Adjustment for Prior Year Encumbrances		0	1,239,203	0
	Actual Revenues (Over)/Under Expenditures		365,928	0	0
General Fund Revenues	Total Operating Budget		26,257,867	29,073,655	30,527,918
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	3,000	3,000
	Other Revenue from Local Sources	20-1XXX	49,090	0	0
	Total Revenues from Local Sources	20-1XXX	49,090	3,000	3,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	21,343	0	44,621
	Preschool Education Aid	20-3218	1,064,678	1,127,385	942,480
	Other Restricted Entitlements	20-32XX	146,691	110,000	110,000
	Total Revenues from State Sources		1,232,712	1,237,385	1,097,101

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	974,485	1,122,488	950,000
	Title II	20-4451-4455	68,037	99,103	95,000
	Title III	20-4491-4494	30,935	91,209	90,000
	Title IV	20-4471-4474	12,098	30,605	30,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	428,475	519,555	500,000
	CARES Act Education Stabilization Fund	20-4530	0	739,074	0
	Coronavirus Relief Fund (CRF)	20-4532	0	206,066	0
	CRRSA Act-ESSER II	20-4534		0	3,027,993
	CRRSA Act-Learning Acceleration Grant	20-4535		0	194,321
	Other	20-4XXX	493,570	500,000	500,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			2,007,600	3,308,100
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	407,910
Special Revenue Fund Revenues	Total Grants and Entitlements		3,289,402	4,548,485	6,940,325
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	74,646	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	655,836	636,331	662,789
	Total Revenues from Local Sources		655,836	636,331	662,789
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	507,619	518,066	528,086
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	66,653	25,000
	Total Local Repayment of Debt		1,238,101	1,221,050	1,215,875
	Actual Revenues (Over)/Under Expenditures		-18,726	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,219,375	1,221,050	1,215,875
All Fund Revenues	Total Revenues/Sources		30,766,644	34,843,190	38,684,118
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	407,910
	Total Revenues/Sources Net of Transfers		30,766,644	34,843,190	38,276,208

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	6,414,620	6,800,596	7,714,288
	Special Education-Instruction	11-2XX-100-XXX	3,519,600	3,922,611	4,112,125
	Basic Skills/Remedial-Instruction	11-230-100-XXX	303,872	98,199	283,001
	Bilingual Education-Instruction	11-240-100-XXX	892,847	888,086	1,049,091
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	59,964	67,595	72,675
	School-Sponsored Athletics-Instruction	11-402-100-XXX	58,634	94,375	99,375
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	798,341	1,264,883	1,315,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	45,020	46,629	48,144
	Undistributed Expenditures-Health Services	11-000-213-XXX	255,407	293,006	306,488
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	564,493	632,040	648,668
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	140,763	384,556	391,700
	Undistributed Expenditures-Guidance	11-000-218-XXX	314,088	359,808	385,019
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	640,089	754,142	751,399
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	398,461	462,352	474,776
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	123,513	141,137	152,350
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	76,493	102,586	105,491
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	551,353	616,628	618,175
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	848,533	904,572	911,914
	Undistributed Expenditures-Central Services	11-000-251-XXX	513,273	528,725	529,104
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	289,747	324,968	320,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,931,563	2,177,212	2,036,610
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	896,618	1,082,000	1,092,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,327,320	5,723,176	6,495,501
	Total Undistributed Expenditures			13,715,075	15,798,420
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	5
	Increase In Maintenance Reserve	10-606	500	0	0
General Fund Current Expenses	Total General Current Expense		24,965,112	27,669,882	29,913,099

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	549,015	174,517	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	743,740	1,229,256	614,809
	Interest Deposit to Capital Reserve	10-604	0	0	10
	Total Capital Outlay		1,292,755	1,403,773	614,819
General Fund Expenses and Transfers	General Fund Grand Total		26,257,867	29,073,655	30,527,918
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	49,090	0	0
	Student Activity Fund	20-475-XXX-XXX	0	3,000	3,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	534,675	573,485	645,774
	Support Services	20-218-200-XXX	547,710	553,900	747,737
	Facility Acquisition and Construction Services	20-218-400-XXX	3,636	0	1,500
	Total Preschool Education Aid	20-218-XXX-XXX	1,086,021	1,127,385	1,395,011
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	11,953	10,000	10,000
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	25,653	27,000	27,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	53,086	40,000	40,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	21,285	18,000	18,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,008	5,000	5,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	26,706	10,000	10,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,232,712	1,237,385	1,505,011
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	974,485	1,122,488	950,000
	Title II	20-XXX-XXX-XXX	68,037	99,103	95,000
	Title III	20-XXX-XXX-XXX	30,935	91,209	90,000
	Title IV	20-XXX-XXX-XXX	12,098	30,605	30,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	428,475	519,555	500,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	739,074	0
	Other	20-XXX-XXX-XXX	493,570	500,000	500,000
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	206,066	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	3,027,993
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	194,321
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	2,007,600	3,308,100	5,432,314
Special Revenue Fund Expenses	Total Special Revenue Funds		3,289,402	4,548,485	6,940,325
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,219,375	1,221,050	1,215,875
	Total Debt Service Funds		1,219,375	1,221,050	1,215,875
All Fund Expenses	Total Expenditures/Appropriations		30,766,644	34,843,190	38,684,118
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	407,910
	Total Expenditures Net of Transfers		30,766,644	34,843,190	38,276,208

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	1,790,901	1,006,640	630,265	630,275
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	382,668	324,306	265,581	265,586
	Legal Reserve	1,489,134	1,605,022	887,805	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	690,749	697,104	525,147	525,147
	Repayment of Debt	174,440	193,166	25,000	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	\$13,096	\$14,546	\$15,532	\$16,202	\$16,914
Total Classroom Instruction	\$8,242	\$9,239	\$9,796	\$9,991	\$10,805
Classroom-Salaries and Benefits	\$7,680	\$8,548	\$8,854	\$9,131	\$9,892
Classroom-General Supplies and Textbooks	\$235	\$287	\$382	\$321	\$333
Classroom-Purchased Services	\$327	\$405	\$561	\$538	\$580
Total Support Services	\$1,934	\$2,217	\$2,566	\$2,716	\$2,724
Support Services-Salaries and Benefits	\$1,650	\$1,916	\$2,050	\$2,143	\$2,166
Total Administrative Costs	\$1,641	\$1,664	\$1,738	\$1,852	\$1,847
Administration Salaries and Benefits	\$1,351	\$1,370	\$1,408	\$1,466	\$1,505
Total Operations and Maintenance of Plant	\$1,196	\$1,333	\$1,314	\$1,518	\$1,406
Operations and Maintenance-Salaries and Benefits	\$629	\$659	\$668	\$670	\$672
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$83	\$93	\$119	\$125	\$132
Total Equipment Costs	\$7	\$332	\$0	\$107	\$1
Legal Costs	\$18	\$12	\$15	\$15	\$12
Employee Benefits as a percentage of salaries*	38.10%	35.18%	38.35%	36.30%	39.82%

\*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)
Municipal/Public Works	Borough provides trash collection and plows parking lots for snow	0
Purchasing	Use of ESCNJ and ED-Data purchasing co-ops	0
Special Education Services	Students sent to Freehold Twp and Howell School District autism and multiply disabled programs	0
Staffing - Other	MOESC provides paraprofessional aides	0
Transportation Services, including Fuel	Transportation provided by Howell Twp School District for door to door in district special needs 9 routes	0

Estimated Tax Rates

Municipality	Category	Amount
Freehold Boro	(A) General Fund School Levy	10,110,222
	(D) Total School Levy	10,782,784
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,105,879,000
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,153,639,683
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9142
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9750
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8764
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9347

Employee Contract List for District

Name	Category	Measure
Joseph Howe	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$155,762
	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	07/01/20
	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	15
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	104
	Description of Other Contracted Non-Working Days	Weekends
	Total Allowances Amount	\$13,140
	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	At retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None in contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None in contract
	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	\$112,609
	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	07/01/20
	End Date of Contract	06/30/21
	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	104
	Description of Other Contracted Non-Working Days	Weekends

Employee Contract List for District

Name	Category	Measure
Patricia Saxton	Total Allowances Amount	\$1,600
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
	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	\$180,075
	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	09/01/17
	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	104
	Description of Other Contracted Non-Working Days	Weekends
	Total Allowances Amount	\$5,786
	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	At retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None in contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None in contract
	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