

Monmouth - Freehold Boro

Notice is hereby given to the legal voters of the Freehold Borough school district, in the County of Monmouth, of the State of New Jersey, that a Public Hearing will be held in the Park Avenue Complex Gymnasium & Virtually of the Freehold Borough Board of Education, 280 Park Avenue, Freehold, NJ 07728, on Monday, May 3, 2021 at 7:00 pm, for the purpose of conducting a public hearing on the following budget for the 2021-2022 school year.

Advertised Enrollments

Enrollment Categories	October		
	15, 2019 Actual	15, 2020 Actual	15, 2021 Estimated
Pupils On Roll Regular Full-Time	1,348	1,339	1,367
Pupils On Roll - Special Full-Time	296	286	310
Subtotal - Pupils On Roll	1,644	1,625	1,677
Private School Placements	9	11	0
Pupils Sent to Contracted Preschool Prog	15	15	0
Pupils Sent to Other Districts - Reg Prog	1	0	15
Pupils Sent to Other Dists - Spec Ed Prog	6	6	0

Monmouth - Freehold Boro

Advertised Revenues

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Operating Budget:				
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
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
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
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	889,174	887,805
Withdrawal from Maintenance Reserve	10-307	0	376,375	0
Adjustment for Prior Year Encumbrances	10-310	0	58,725	0
Actual Revenues (Over)/Under Expenditures		0	1,239,203	0
Total Operating Budget		365,928	0	0
Total Operating Budget		26,257,867	29,073,655	30,527,918
Grants and Entitlements:				
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
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
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	0	3,027,993
Crrsa Act-Learning Acceleration Grant	20-4535	0	0	194,321
Other	20-4XXX	493,570	500,000	500,000
Crrsa Act-Mental Health Grant	20-4536	0	0	45,000

Total Revenues from Federal Sources		2,007,600	3,308,100	5,432,314
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	407,910
Total Grants and Entitlements		3,289,402	4,548,485	6,940,325
Repayment of Debt:				
Transfers from Other Funds	40-5200	74,646	0	0
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
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	507,619	518,066	528,086
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
Total Repayment of Debt		1,219,375	1,221,050	1,215,875
Total Revenues/Sources		30,766,644	34,843,190	38,684,118
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	407,910

**Monmouth - Freehold Boro
Advertised Revenues**

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Total Revenues/Sources Net of Transfers		30,766,644	34,843,190	38,276,208

**Monmouth - Freehold Boro
Advertised Appropriations**

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Current Expense:				
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
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	16,582,539
Interest Earned on Maintenance Reserve	10-606	0	0	5
Increase In Maintenance Reserve	10-606	500	0	0
Total General Current Expense		24,965,112	27,669,882	29,913,099
Capital Expenditures:				
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 Grand Total		26,257,867	29,073,655	30,527,918
Special 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
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
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
Total Other State Projects		146,691	110,000	110,000
Total State Projects	20-XXX-XXX-XXX	1,232,712	1,237,385	1,505,011
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
Total Federal Projects	20-XXX-XXX-XXX	2,007,600	3,308,100	5,432,314
Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Total Special Revenue Funds		3,289,402	4,548,485	6,940,325
Repayment of Debt:				
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
Total Expenditures/Appropriations		30,766,644	34,843,190	38,684,118
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

Monmouth - Freehold Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2019	Audited Balance 06-30-2020	Estimated Balance 06-30-2021	Estimated Balance 06-30-2022
Unrestricted:				
--General Operating Budget	690,749	697,104	525,147	525,147
--Repayment of Debt	174,440	193,166	25,000	0
Restricted for Specific Purposes - 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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Monmouth - Freehold Boro
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 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.

**Monmouth - Freehold Boro
Capital Projects**

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Awning at Park Avenue Complex	1	\$353,910	N	N	
Lighting at Freehold Learning Center	2	\$88,000	N	N	
Floor Replacement at Freehold Learning Center	3	\$150,000	N	N	

The complete budget will be on file and open to examination at the Park Avenue Complex Administrative Offices, 280 Park Avenue, Freehold, NJ 07728, Monmouth County New Jersey between the hours of 9:00 am and 4:00 pm Monday through Friday, excluding holidays.