

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 of the Freehold Borough Board of Education will be held remotely, on May 4, 2020 at 7:00 pm, for the purpose of conducting a public hearing on the following budget for the 2020-2021 school year. On May 4, 2020 go to www.freeholdboro.k12.nj.us for call in instructions

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2018	15, 2019	15, 2020 Estimated
Pupils On Roll Regular Full-Time	1,357	1,348	1,400
Pupils On Roll - Special Full-Time	309	296	325
Subtotal - Pupils On Roll	1,666	1,644	1,725
Private School Placements	14	9	0
Pupils Sent to Contracted Preschool Prog	14	15	15
Pupils Sent to Other Districts - Reg Prog	0	1	0
Pupils Sent to Other Dists - Spec Ed Prog	4	6	0
Pupils Received	62	0	0

Monmouth - Freehold Boro
Advertised Revenues

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Operating Budget:				
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	10-1XXX	87,169	0	0
Total Revenues from Local Sources		10,322,435	10,149,351	10,168,841
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
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
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	771,917	717,217
Withdrawal from Maintenance Reserve	10-307	0	492,359	0
Adjustment for Prior Year Encumbrances	10-310	0	89,788	0
Actual Revenues (Over)/Under Expenditures		0	884,251	0
Total Operating Budget		-680,048	0	0
Total Operating Budget		23,981,618	28,102,844	28,657,704
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	59,788	0	0
Total Revenues from Local Sources	20-1XXX	59,788	0	0
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
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
Total Grants and Entitlements		3,704,227	3,269,411	3,036,838
Repayment of Debt:				
Transfers from Other Funds	40-5200	118,520	0	0
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
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	381,057	507,619	518,066
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
Total Repayment of Debt		1,011,408	1,219,375	1,221,050
Total Revenues/Sources		28,697,253	32,591,630	32,915,592
Total Revenues/Sources Net of Transfers		28,697,253	32,591,630	32,915,592

Monmouth - Freehold Boro
Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	6,123,649	6,550,196	6,764,924
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
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
Interest Earned on Maintenance Reserve	10-606	0	5	0
Total General Current Expense		23,726,254	26,892,096	27,934,805
Capital Expenditures:				
Equipment	12-XXX-XXX-730	11,880	530,316	0
Facilities Acquisition and Construction Services	12-000-400-XXX	243,484	680,422	722,899
Interest Deposit to Capital Reserve	10-604	0	10	0
Total Capital Outlay		255,364	1,210,748	722,899
General Fund Grand Total		23,981,618	28,102,844	28,657,704
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	59,788	0	0
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
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
Total Other State Projects		171,444	110,000	110,000
Total State Projects	20-XXX-XXX-XXX	384,879	1,240,642	1,237,385
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
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
Total Special Revenue Funds		3,704,227	3,269,411	3,036,838

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Monmouth - Freehold Boro
Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Repayment of Debt:				
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
Total Expenditures/Appropriations		28,697,253	32,591,630	32,915,592
Total Expenditures Net of Transfers		28,697,253	32,591,630	32,915,592

Monmouth - Freehold Boro
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
Unrestricted:				
--General Operating Budget	446,059	690,749	390,749	390,749
--Repayment of Debt	95,920	174,440	66,653	0
Restricted for Specific Purposes - 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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Monmouth - Freehold Boro
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	\$15,416
Total Classroom Instruction	\$7,538	\$8,242	\$9,224	\$9,672	\$9,680
Classroom-Salaries and Benefits	\$7,076	\$7,680	\$8,541	\$8,874	\$8,854
Classroom-General Supplies and Textbooks	\$238	\$235	\$277	\$285	\$312
Classroom-Purchased Services	\$224	\$327	\$406	\$513	\$514
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 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.

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
HVAC	1640	\$700,000	N	N	

The complete budget will be on file and open to examination, which is contained in this notice will also be posted on the District's website www.freeholdboro.k12.nj.us.