

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,387.0	1,357.0	1,381.0
On Roll Special Ed Full-Time	294.0	309.0	327.0
On Roll Subtotal	1,681.0	1,666.0	1,708.0
In Private School Placements	15.0	14.0	0.0
Sent to Contracted Preschool	0.0	14.0	0.0
Sent to Other Districts Regular	13.0	0.0	0.0
Sent to Other Districts Special Ed	3.0	4.0	0.0
Received	60.0	62.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,235,266	10,235,266	10,119,336
Unrestricted Miscellaneous Revenues	10-1XXX	0	30,000	30,000
Interest Earned On Maintenance Reserve	10-1XXX	0	5	5
Interest Earned On Capital Reserve Funds	10-1XXX	0	10	10
Other Restricted Miscellaneous Revenues	10-1XXX	96,003	0	0
Subtotal - Revenues From Local Sources		11,331,269	10,265,281	10,149,351
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	54,775	407,350	407,350
Extraordinary Aid	10-3131	201,670	100,000	100,000
Categorical Special Education Aid	10-3132	842,591	1,438,457	1,438,457
Equalization Aid	10-3176	9,105,477	11,277,039	12,668,954
Categorical Security Aid	10-3177	212,987	739,721	739,721
Under Adequacy Aid	10-3180	435,142	0	0
PARCC Readiness Aid	10-3181	15,960	0	0
Per Pupil Growth Aid	10-3182	15,960	0	0
Professional Learning Community Aid	10-3183	16,920	0	0
Other State Aids	10-3XXX	2,180	0	0
Subtotal - Revenues From State Sources		10,903,662	13,962,567	15,354,482
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	220,252	107,746	152,170
Subtotal - Revenues From Federal Sources		220,252	107,746	152,170
Budgeted Fund Balance - Operating Budget	10-303	0	635,048	771,917
Withdrawal From Cap Res-For Local Share	10-307	0	91,800	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Maint. Reserve	10-310	0	142,499	0
Adjustment For Prior Year Encumbrances		0	115,746	0
Actual Revenues (Over)/Under Expenditures		-152,225	0	0
Total Operating Budget		22,302,958	25,320,687	26,427,920
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	34,121	0	0
Total Revenues From Local Sources	20-1XXX	34,121	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	213,435	213,435	1,130,642
Other Restricted Entitlements	20-32XX	0	110,000	110,000
State Grants Through Intermediate Sources	20-3700	145,752	0	0
Total Revenues From State Sources		359,187	323,435	1,240,642
Revenues from Federal Sources:				
Title I	20-4411-4416	1,021,341	1,144,002	972,402
Title II	20-4451-4455	66,440	91,479	77,757
Title III	20-4491-4494	90,558	75,388	64,080
Title IV	20-4471-4474	0	18,782	15,965
I.D.E.A. Part B (Handicapped)	20-4420-4429	470,438	468,900	398,565
Preschool Development Expansion Grant	20-4527	1,073,606	1,083,154	0
Other	20-4XXX	500,944	500,000	500,000
Total Revenues From Federal Sources		3,223,327	3,381,705	2,028,769
Total Grants And Entitlements		3,616,635	3,705,140	3,269,411
Repayment of Debt:				
Transfers From Other Funds	40-5200	94,928	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from Local Sources:				
Local Tax Levy	40-1210	353,320	590,351	655,836
Total Revenues From Local Sources		353,320	590,351	655,836
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	381,057	507,619
Budgeted Fund Balance	40-303	0	40,000	55,920
Total Local Repayment Of Debt		448,248	1,011,408	1,219,375
Actual Revenues (Over)/Under Expenditures		-94,917	0	0
Total Repayment Of Debt		353,331	1,011,408	1,219,375
Total Revenues/Sources		26,272,924	30,037,235	30,916,706
Total Revenues/Sources Net of Transfers		26,272,924	30,037,235	30,916,706

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,699,285	6,120,124	6,463,356
Special Education - Instruction	11-2XX-100-XXX	2,641,882	3,051,113	3,432,925
Basic Skills/Remedial - Instruction	11-230-100-XXX	98,749	252,382	259,811
Bilingual Education - Instruction	11-240-100-XXX	763,468	817,376	894,942
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	54,965	58,595	62,195
School-Sponsored Athletics - Instruction	11-402-100-XXX	44,767	74,701	88,407
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,123,214	1,046,086	1,211,693
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	41,210	43,008	44,836
Undist. Expenditures - Health Services	11-000-213-XXX	236,080	264,205	270,495
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	539,900	574,067	617,411
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	43,491	267,588	276,920
Undist. Expenditures - Guidance	11-000-218-XXX	267,364	298,378	339,270
Undist. Expenditures - Child Study Teams	11-000-219-XXX	655,466	704,284	729,011
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	378,395	409,631	431,761
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,887	124,078	121,366
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	73,148	94,626	136,578
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	497,641	566,370	573,459
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	786,929	848,643	842,565
Undist. Expend. - Central Services	11-000-251-XXX	470,260	539,611	506,806
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	278,200	307,566	314,254
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,375,363	1,641,218	1,644,468
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	896,844	819,302	1,056,710
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,114,389	5,595,181	6,085,767
Total Undistributed Expenditures		12,866,781	14,143,842	15,203,370

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	0	5	5
Total General Current Expense		22,169,897	24,518,138	26,405,011
Capital Expenditures:				
Equipment	12-XXX-XXX-730	74,233	11,880	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	58,828	790,659	22,899
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		133,061	802,549	22,909
General Fund Grand Total		22,302,958	25,320,687	26,427,920
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	34,121	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	154,004	158,684	562,860
Support Services	20-218-200-XXX	59,431	54,751	563,782
Fac Acquisition And Constr. Services	20-218-400-XXX	0	0	4,000
Total Preschool Education Aid	20-218-XXX-XXX	213,435	213,435	1,130,642
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	13,961	10,000	10,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,560	27,000	27,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	39,072	40,000	40,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	24,603	18,000	18,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,431	5,000	5,000
Nonpublic Security Aid	20-XXX-XXX-XXX	19,125	10,000	10,000
Total Other State Projects		145,752	110,000	110,000
Total State Projects	20-XXX-XXX-XXX	359,187	323,435	1,240,642
Preschool Expansion Grant Instruction	20-220-100-XXX	318,942	355,584	0
Preschool Expansion Grant Support Services	20-220-200-XXX	751,062	723,570	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	3,601	4,000	0
Preschool Expansion Grant	20-220-XXX-XXX	1,073,605	1,083,154	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,021,341	1,144,002	972,402
Title II	20-XXX-XXX-XXX	66,440	91,479	77,757
Title III	20-XXX-XXX-XXX	90,558	75,388	64,080
Title IV	20-XXX-XXX-XXX	0	18,782	15,965
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	470,439	468,900	398,565
Other	20-XXX-XXX-XXX	500,944	500,000	500,000
Total Federal Projects	20-XXX-XXX-XXX	3,223,327	3,381,705	2,028,769
Total Special Revenue Funds		3,616,635	3,705,140	3,269,411
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	353,331	1,011,408	1,219,375
Total Debt Service Funds		353,331	1,011,408	1,219,375
Total Expenditures/Appropriations		26,272,924	30,037,235	30,916,706
Total Expenditures Net of Transfers		26,272,924	30,037,235	30,916,706

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	687,007	446,059	446,059	446,059
Unrestricted	Repayment of Debt	1,003	95,920	55,920	0
Restricted for General Operating Budget	Capital Reserve	1,807,470	1,884,582	1,792,792	1,792,802
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	704,303	704,303	561,809	561,814
Restricted for General Operating Budget	Legal Reserve	1,183,115	1,406,965	771,917	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,105	\$11,991	\$12,247	\$13,692	\$14,791
Total Classroom Instruction	\$6,962	\$7,538	\$7,609	\$8,515	\$9,224
Classroom-Salaries and Benefits	\$6,665	\$7,076	\$7,154	\$7,894	\$8,541
Classroom-General Supplies and Textbooks	\$151	\$238	\$226	\$265	\$277
Classroom-Purchased Services	\$145	\$224	\$228	\$356	\$406
Total Support Services	\$1,690	\$1,834	\$1,860	\$2,173	\$2,601
Support Services-Salaries and Benefits	\$1,497	\$1,626	\$1,601	\$1,753	\$2,062
Total Administrative Costs	\$1,495	\$1,584	\$1,676	\$1,736	\$1,708
Administration Salaries and Benefits	\$1,280	\$1,358	\$1,417	\$1,430	\$1,402
Total Operations and Maintenance of Plant	\$886	\$957	\$1,007	\$1,166	\$1,146
Operations and Maintenance-Salaries and Benefits	\$448	\$512	\$578	\$629	\$647
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$73	\$78	\$97	\$101	\$112
Total Equipment Costs	\$173	\$44	\$0	\$7	\$2
Legal Costs	\$20	\$25	\$25	\$18	\$18
Employee Benefits as a percentage of salaries*	37.84%	40.14%	42.72%	40.43%	39.64%

*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 2018-19 revised appropriations and the 2019-20 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Use of Bayshore jointure	0
Transportation Services, including Fuel	Fuel purchased from municipality, Busing from surrounding school districts, MOESC for out of district routes	0
Purchasing	Ed Services Commission of NJ, Ed-Data, State Contract, WCSA, Camden Ed. Services	0
Municipal/Public Works	Municipality plows snow in parking lots	0
Insurance Coverages and Benefits	Member of School Alliance Insurance Fund	0

ID=Freehold Boro

Category	Amount
(A) General Fund School Levy	10,177,301
(D) Total School Levy	10,813,404
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,055,470,500
(H) Estimated Equalized Valuation (as of 10/01/18)	1,091,828,385
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9642
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0245
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9321
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9904

Name=Joseph Howe

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$141,780
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	06/30/19
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/Holidays
Total Allowances Amount	\$3,350
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	\$25,898
Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	Only upon retirement
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Joseph Howe

Category	Measure
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

Name=Patricia Saxton

Category	Measure
Job Title	Assistant Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$103,999
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	06/30/19
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/Holidays
Total Allowances Amount	\$3,600
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	\$24,600
Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Patricia Saxton

Category	Measure
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

Name=Rocco Tomazic

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$173,083
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	07/01/17
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/Holidays
Total Allowances Amount	\$5,786
Total Bonuses Amount	\$25,945
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	Only payable upon retirement
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

Name=Rocco Tomazic

Category	Measure
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