

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,400.0	1,387.0	1,440.0
On Roll Special Ed Full-Time	277.0	294.0	329.0
On Roll Subtotal	1,677.0	1,681.0	1,769.0
In Private School Placements	12.0	15.0	0.0
Sent to Contracted Preschool	15.0	0.0	15.0
Sent to Other Districts Regular	0.0	13.0	0.0
Sent to Other Districts Special Ed	7.0	3.0	0.0
Received	48.0	60.0	68.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,054,967	11,235,266	11,235,266
Unrestricted Miscellaneous Revenues	10-1XXX	299,771	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
Subtotal - Revenues From Local Sources		11,354,738	11,265,281	11,265,281
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	54,775	54,775	407,350
Extraordinary Aid	10-3131	181,876	100,000	100,000
Categorical Special Education Aid	10-3132	842,591	842,591	982,255
Equalization Aid	10-3176	8,149,685	9,105,477	9,105,477
Categorical Security Aid	10-3177	212,987	212,987	739,721
Under Adequacy Aid	10-3180	435,142	435,142	0
Parcc Readiness Aid	10-3181	15,960	15,960	0
Per Pupil Growth Aid	10-3182	15,960	15,960	0
Professional Learning Community Aid	10-3183	16,920	16,920	0
Other State Aids	10-3XXX	696	0	0
Subtotal - Revenues From State Sources		9,926,592	10,799,812	11,334,803
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	85,575	105,129	107,746
ARRA/SEMI Revenue	10-4210	2,239	0	0
Subtotal - Revenues From Federal Sources		87,814	105,129	107,746
Budgeted Fund Balance - Operating Budget	10-303	0	823,414	635,048
Withdrawal From Cap Res-For Local Share	10-307	141,745	110,161	0
Withdrawal From Maint. Reserve	10-310	36,600	0	0
Adjustment For Prior Year Encumbrances		0	23,535	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		-57,981	0	0
Total Operating Budget		21,489,508	23,127,332	23,342,878
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	46,725	0	0
Total Revenues From Local Sources	20-1XXX	46,725	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	181,815	213,435	213,435
Other Restricted Entitlements	20-32XX	129,046	153,195	110,000
Total Revenues From State Sources		310,861	366,630	323,435
Revenues from Federal Sources:				
Title I	20-4411-4416	977,563	1,088,502	739,668
Title II	20-4451-4455	50,889	90,060	45,659
Title III	20-4491-4494	74,435	103,162	60,333
I.D.E.A. Part B (Handicapped)	20-4420-4429	494,046	471,705	350,000
Preschool Development Expansion Grant	20-4527	1,120,153	1,104,760	1,083,154
Other	20-4XXX	505,513	650,124	500,000
Total Revenues From Federal Sources		3,222,599	3,508,313	2,778,814
Total Grants And Entitlements		3,580,185	3,874,943	3,102,249
Repayment of Debt:				
Transfers From Other Funds	40-5200	90,562	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	524,928	353,320	590,351
Interest Earned On Debt Service Reserve	40-1XXX	0	39,009	0
Total Revenues From Local Sources		524,928	392,329	590,351

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	125,734	0	381,057
Budgeted Fund Balance	40-303	0	12	991
Withdrawal From Debt Service Reserve	40-313	0	0	39,009
Total Local Repayment Of Debt		741,224	392,341	1,011,408
Actual Revenues (Over)/Under Expenditures		-643	0	0
Total Repayment Of Debt		740,581	392,341	1,011,408
Total Revenues/Sources		25,810,274	27,394,616	27,456,535
Total Revenues/Sources Net of Transfers		25,810,274	27,394,616	27,456,535

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,411,939	5,853,465	5,772,347
Special Education - Instruction	11-2XX-100-XXX	2,476,351	2,703,175	2,943,366
Basic Skills/Remedial - Instruction	11-230-100-XXX	2,155	109,878	0
Bilingual Education - Instruction	11-240-100-XXX	708,279	775,227	797,517
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	47,154	55,713	58,595
School-Sponsored Athletics - Instruction	11-402-100-XXX	47,116	73,066	74,701
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	925,634	1,027,100	1,049,086
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	39,555	41,210	43,008
Undist. Expenditures - Health Services	11-000-213-XXX	222,387	261,548	248,205
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	495,977	589,455	501,805
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	27,613	59,128	47,700
Undist. Expenditures - Guidance	11-000-218-XXX	256,001	286,360	298,378
Undist. Expenditures - Child Study Teams	11-000-219-XXX	616,613	666,457	704,284
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	350,014	393,396	409,631
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	86,472	91,842	96,267
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	84,139	90,169	92,676
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	479,355	530,864	566,370
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	770,738	814,805	848,643
Undist. Expend. - Central Services	11-000-251-XXX	439,531	465,731	491,091
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	267,432	306,556	307,566
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,300,139	1,380,300	1,474,868
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	587,618	919,612	819,302
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,622,911	5,499,200	5,674,558
Total Undistributed Expenditures		11,572,129	13,423,733	13,673,438
Interest Earned On Maintenance Reserve	10-606	0	5	5
Increase In Maintenance Reserve	10-606	200,000	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		20,465,123	22,994,262	23,319,969
Capital Expenditures:				
Equipment	12-XXX-XXX-730	294,986	74,233	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	22,899	58,827	22,899
Increase In Capital Reserve	10-604	706,500	0	0
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		1,024,385	133,070	22,909
General Fund Grand Total		21,489,508	23,127,332	23,342,878
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	46,725	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	147,400	148,649	158,684
Support Services	20-218-200-XXX	34,415	64,786	54,751
Total Preschool Education Aid	20-218-XXX-XXX	181,815	213,435	213,435
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	13,923	13,969	10,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	35,950	34,216	27,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	38,110	51,715	40,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	21,488	24,735	18,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,331	9,435	5,000
Nonpublic Security Aid	20-XXX-XXX-XXX	12,400	19,125	10,000
Other	20-XXX-XXX-XXX	844	0	0
Total Other State Projects		129,046	153,195	110,000
Total State Projects	20-XXX-XXX-XXX	310,861	366,630	323,435
Preschool Expansion Grant Instruction	20-220-100-XXX	320,357	317,962	355,584
Preschool Expansion Grant Support Services	20-220-200-XXX	796,277	783,169	723,570
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	3,519	3,629	4,000
Preschool Expansion Grant	20-220-XXX-XXX	1,120,153	1,104,760	1,083,154

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Federal Projects:				
Title I	20-XXX-XXX-XXX	977,563	1,088,502	739,668
Title II	20-XXX-XXX-XXX	50,889	90,060	45,659
Title III	20-XXX-XXX-XXX	74,435	103,162	60,333
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	494,046	471,705	350,000
Other	20-XXX-XXX-XXX	505,513	650,124	500,000
Total Federal Projects	20-XXX-XXX-XXX	3,222,599	3,508,313	2,778,814
Total Special Revenue Funds		3,580,185	3,874,943	3,102,249
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	740,581	353,332	1,011,408
Interest Earned On Debt Service Reserve	40-608	0	39,009	0
Total Debt Service Funds		740,581	392,341	1,011,408
Total Expenditures/Appropriations		25,810,274	27,394,616	27,456,535
Total Expenditures Net of Transfers		25,810,274	27,394,616	27,456,535

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	418,875	687,007	462,076	462,076
Unrestricted	Repayment of Debt	360	1,003	991	0
Restricted for General Operating Budget	Capital Reserve	1,242,715	1,807,470	1,697,319	1,697,329
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	540,903	704,303	704,308	704,313
Restricted for General Operating Budget	Legal Reserve	1,241,132	1,183,115	635,048	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	39,009	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$10,653	\$11,105	\$11,956	\$12,646	\$12,247
Total Classroom Instruction	\$6,606	\$6,962	\$7,400	\$7,909	\$7,609
Classroom-Salaries and Benefits	\$6,314	\$6,665	\$7,004	\$7,369	\$7,154
Classroom-General Supplies and Textbooks	\$186	\$151	\$228	\$274	\$226
Classroom-Purchased Services	\$107	\$145	\$168	\$266	\$228
Total Support Services	\$1,590	\$1,690	\$1,873	\$1,984	\$1,860
Support Services-Salaries and Benefits	\$1,413	\$1,497	\$1,603	\$1,701	\$1,601
Total Administrative Costs	\$1,449	\$1,495	\$1,619	\$1,677	\$1,676
Administration Salaries and Benefits	\$1,197	\$1,280	\$1,355	\$1,400	\$1,417
Total Operations and Maintenance of Plant	\$928	\$886	\$972	\$979	\$1,007
Operations and Maintenance-Salaries and Benefits	\$458	\$448	\$535	\$527	\$578
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$79	\$73	\$91	\$98	\$97
Total Equipment Costs	\$282	\$173	\$0	\$44	\$0
Legal Costs	\$34	\$20	\$26	\$24	\$25
Employee Benefits as a percentage of salaries*	32.50%	37.84%	44.61%	42.67%	42.72%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	2080	Contractual Increases	590,278	Contractual Increases
1	3000	All new Aides hired through MOESC	195,181	All new Aides hired through MOESC

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Use of Bayshore Jointure	0
Transportation Services, including Fuel	Transportation provided by Freehold Twp. Schools and MOESC	0
Purchasing	Use of ESCNJ and State Contract	0
Municipal/Public Works	Municipality plows snow in parking lots	0
Insurance Coverages and Benefits	Member of joint insurance fund	0

ID=Freehold Boro

Category	Amount
(A) General Fund School Levy	11,235,266
(D) Total School Levy	11,732,705
(B) Estimated Net Taxable Valuation (as of 02/01/18)	1,057,493,600
(H) Estimated Equalized Valuation (as of 10/01/17)	1,049,932,001
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0624
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1095
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0701
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1175

Name=Joseph Howe

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$139,000
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	07/01/17
End Date of Contract	06/30/18
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	\$13,280
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$189
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,796
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Joseph Howe

Category	Measure
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	\$99,831
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	06/30/18
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	\$3,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$189
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,519
Contractual Post-Employment Benefit Description of Payout of Sick days	At 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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Patricia Saxton

Category	Measure
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	\$169,689
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	\$25,436
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	No payout of vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal 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

Name=Rocco Tomazic

Category	Measure
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