

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	135.0	129.0	130.0
On Roll Special Ed Full-Time	25.0	30.0	30.0
On Roll Subtotal	160.0	159.0	160.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,090,892	2,153,412	2,196,480
	Total Tuition	10-1300	18,326	4,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	7,691	5,900	5,900
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	50
	Total Revenues from Local Sources			2,116,909	2,163,412
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,923	5,923	5,923
	Categorical Special Education Aid	10-3132	94,325	94,325	94,325
	Equalization Aid	10-3176	504,290	504,290	493,271
	Categorical Security Aid	10-3177	27,049	27,049	27,049
	Adjustment Aid	10-3178	172,951	114,151	0
	Total Revenues from State Sources			804,538	745,738
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	141,803	199,224
	Adjustment for Prior Year Encumbrances		0	109,147	0
	Actual Revenues (Over)/Under Expenditures		25,105	0	0
General Fund Revenues	Total Operating Budget		2,946,552	3,160,100	3,022,272
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,152	30,000	30,000
	Other Revenue from Local Sources	20-1XXX	3,173	0	0
	Total Revenues from Local Sources	20-1XXX	8,325	30,000	30,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	18,220	59,138
	Preschool Education Aid	20-3218	306,728	367,119	374,139
	Total Revenues from State Sources		306,728	385,339	433,277
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	10,467	26,230	22,295
	Title II	20-4451-4455	5,177	3,852	3,274
	Title IV	20-4471-4474	6,872	15,041	12,784
	IDEA Part B (Handicapped)	20-4420-4429	47,432	45,512	38,685
	ARP-ESSER	20-4540	0	0	72,466
	CARES Act Education Stabilization Fund	20-4530	19,360	0	0
	Coronavirus Relief Fund (CRF)	20-4532	8,961	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		98,269	90,635	149,504
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,194	41,571
Special Revenue Fund Revenues	Total Grants and Entitlements		416,044	533,168	654,352
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	203,463	207,627	208,386
	Total Revenues from Local Sources		203,463	207,627	208,386
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	104,536	106,673	107,064
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		307,999	314,300	315,450
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		308,000	314,300	315,450
All Fund Revenues	Total Revenues/Sources		3,670,596	4,007,568	3,992,074
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,194	41,571
	Total Revenues/Sources Net of Transfers		3,670,596	3,980,374	3,950,503

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	944,740	1,084,655	979,785
	Special Education-Instruction	11-2XX-100-XXX	430,596	494,510	492,510
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	5,400	5,400
	Before/After School Programs	11-421-XXX-XXX	1,968	0	0
	Summer School	11-422-XXX-XXX	3,000	17,000	17,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	73,755	41,613	47,224
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,321	64,188	65,028
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	67,799	67,194	75,628
	Undistributed Expenditures-Guidance	11-000-218-XXX	55,901	36,438	29,249
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	125,691	133,054	160,439
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	131,186	101,401	113,875
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,929	3,000	3,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	141,702	57,651	60,062
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	59,129	71,974	64,275
	Undistributed Expenditures-Central Services	11-000-251-XXX	97,918	102,519	105,464
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	228,557	225,520	293,592
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	167	15,000	14,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	521,739	638,429	495,187
	Total Undistributed Expenditures			1,565,794	1,557,981
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		2,946,098	3,159,596	3,021,768
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	454	454	454
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		454	504	504
General Fund Expenses and Transfers	General Fund Grand Total		2,946,552	3,160,100	3,022,272
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,173	0	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	174,264	155,229	161,413
	Support Services	20-218-200-XXX	132,464	257,304	273,435
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	40,000
	Total Preschool Education Aid	20-218-XXX-XXX	306,728	412,533	474,848
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	306,728	412,533	474,848
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	10,467	26,230	22,295
	Title II	20-XXX-XXX-XXX	5,177	3,852	3,274
	Title IV	20-XXX-XXX-XXX	6,872	15,041	12,784
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	47,432	45,512	38,685
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	19,360	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	8,961	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	0	72,466
	Total Federal Projects	20-XXX-XXX-XXX	98,269	90,635	149,504
Special Revenue Fund Expenses	Total Special Revenue Funds		416,044	533,168	654,352
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	308,000	314,300	315,450
	Total Debt Service Funds		308,000	314,300	315,450
All Fund Expenses	Total Expenditures/Appropriations		3,670,596	4,007,568	3,992,074
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	27,194	41,571
	Total Expenditures Net of Transfers		3,670,596	3,980,374	3,950,503

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	291,152	250,000	250,000	250,000
	Repayment of Debt	1	0	0	0
Restricted for General Operating Budget	Capital Reserve	41,819	41,722	41,772	41,822
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	63,000	63,000	63,050	63,100
	Legal Reserve	235,214	341,027	199,224	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	18,837	16,115	16,115	16,115
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,249	\$19,895	\$19,779	\$22,201	\$21,256
Total Classroom Instruction	\$10,276	\$12,037	\$12,292	\$14,081	\$12,463
Classroom-Salaries and Benefits	\$10,005	\$11,434	\$12,063	\$13,800	\$12,184
Classroom-General Supplies and Textbooks	\$269	\$428	\$229	\$281	\$279
Classroom-Purchased Services	\$2	\$174	\$0	\$0	\$0
Total Support Services	\$2,952	\$4,130	\$4,205	\$4,669	\$5,022
Support Services-Salaries and Benefits	\$1,722	\$2,596	\$2,819	\$3,128	\$3,266
Total Administrative Costs	\$2,353	\$2,165	\$1,647	\$1,804	\$1,704
Administration Salaries and Benefits	\$1,983	\$1,702	\$1,325	\$1,465	\$1,356
Total Operations and Maintenance of Plant	\$1,571	\$1,506	\$1,534	\$1,535	\$1,957
Operations and Maintenance-Salaries and Benefits	\$385	\$484	\$359	\$499	\$619
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$23	\$0	\$31	\$34	\$34
Total Equipment Costs	\$82	\$0	\$0	\$0	\$250
Legal Costs	\$18	\$20	\$28	\$30	\$30
Employee Benefits as a percentage of salaries*	23.93%	28.31%	32.60%	30.65%	24.61%

*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 2021-22 revised appropriations and the 2022-23 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)
Special Education Services	Shared Service Agreement with Howell BOE for Child Study Team	0
Technology Services	Shared Service Agreement with Howell BOE for IT	0

Estimated Tax Rates

Municipality	Category	Amount
Farmingdale	(A) General Fund School Levy	2,196,480
	(D) Total School Levy	2,404,866
	(B) Estimated Net Taxable Valuation (as of 11/01/21)	192,087,300
	(H) Estimated Equalized Valuation (as of 10/01/21)	187,872,671
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1435
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2520
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1691
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2801

Employee Contract List for District

Name	Category	Measure
Christina Moskal	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,450
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,125
	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	\$13,152
	Contractual Post-Employment Benefit Description of Payout of Sick days	after 25 years of service \$60 per day up to 100 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate up to 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	per diem rate up to 4 days
	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
Christina Moskal	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
Edith Conroy	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$155,398
	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	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Edith Conroy	Total Allowances Amount	\$5,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,793
	Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate of \$60 uo to 100 days after 15 years of service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	per diem rate up to 3 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
	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	