

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	146.0	137.0	148.0
On Roll Special Ed Full-Time	27.0	24.0	25.0
On Roll Subtotal	173.0	161.0	173.0
Sent to Other Districts Regular		1.0	1.0
Sent to Other Districts Special Ed		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,289,952	2,514,722	2,620,156
	Total Tax Levy	10-121x	2,289,952	2,514,722	2,620,156
	Unrestricted Miscellaneous Revenues	10-1XXX	297,892	194,063	161,197
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,500	1,750
	Interest Earned on Capital Reserve Funds	10-1XXX	130	750	750
	Total Revenues from Local Sources		2,587,974	2,711,035	2,783,853
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,923	5,923	14,121
	Categorical Special Education Aid	10-3132	94,325	142,148	491,836
	Equalization Aid	10-3176	413,995	413,995	0
	Categorical Security Aid	10-3177	27,049	27,049	65,485
	Other State Aids	10-3XXX	30,674	0	0
	Total Revenues from State Sources		571,966	589,115	571,442
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	103,708	203,720
	Withdrawal from Maintenance Reserve	10-310	0	31,252	89,172
	Adjustment for Prior Year Encumbrances		0	32,345	0
	Actual Revenues (Over)/Under Expenditures		-48,418	0	0
General Fund Revenues	Total Operating Budget		3,111,522	3,467,455	3,648,187
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	9,927	0	0
	Other Revenue from Local Sources	20-1XXX	77,342	0	0
	Total Revenues from Local Sources	20-1XXX	87,269	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	26,514	93,613	163,600
	Preschool Education Aid	20-3218	322,718	434,588	377,050
	Total Revenues from State Sources		349,232	528,201	540,650
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	33,622	279	0
	Title II	20-4451-4455	6,352	2,432	1,824
	Title IV	20-4471-4474	5,617	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	49,825	49,414	37,061
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	13,615	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	6,042	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	8,029	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	30,448	0	0
	ARP-ESSER	20-4540	83,179	0	0
	CRRSA Act-ESSER II	20-4534	77,019	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	1,937	0	0
	Other	20-4XXX	4,865	0	0
	CRRSA Act-Mental Health Grant	20-4536	8,961	0	0
	Total Revenues from Federal Sources		329,511	62,125	46,385
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	44,007	31,042	16,075
Special Revenue Fund Revenues	Total Grants and Entitlements		809,375	621,368	603,110
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	209,080	209,706	209,575
	Total Revenues from Local Sources		209,080	209,706	209,575
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	107,420	107,744	107,675
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		316,500	317,450	317,250
Debt Service Fund Revenues	Total Repayment of Debt		316,500	317,450	317,250
All Fund Revenues	Total Revenues/Sources		4,237,397	4,406,273	4,568,547
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	44,007	31,042	16,075
	Total Revenues/Sources Net of Transfers		4,193,390	4,375,231	4,552,472

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,078,706	1,252,865	1,310,148
	Special Education-Instruction	11-2XX-100-XXX	446,536	399,517	416,070
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	5,400	13,800
	Before/After School Programs	11-421-XXX-XXX	3,633	0	0
	Summer School	11-422-XXX-XXX	0	17,500	17,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	32,820	58,809	15,311
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	7,310	12,725
	Undistributed Expenditures-Health Services	11-000-213-XXX	88,034	70,147	76,723
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	73,528	92,258	79,940
	Undistributed Expenditures-Guidance	11-000-218-XXX	39,881	55,524	37,819
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	170,812	175,721	173,775
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	82,292	79,250	94,634
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,623	3,000	3,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	44,694	76,270	85,413
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	68,699	61,415	63,552
	Undistributed Expenditures-Central Services	11-000-251-XXX	16,577	84,860	83,972
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	115,720	0	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	293,455	349,003	384,759
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	14,201	40,000	55,611
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	514,043	612,902	698,982
	Total Undistributed Expenditures			1,561,379	1,766,469
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,500	1,750
General Fund Current Expenses	Total General Current Expense		3,090,254	3,443,251	3,625,484
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	454	454	454
	Interest Deposit to Capital Reserve	10-604	0	750	750
	Total Capital Outlay		454	1,204	1,204

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	20,814	23,000	21,499
	General Fund Grand Total		3,111,522	3,467,455	3,648,187
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	77,342	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	193,126	202,821	192,516
	Support Services	20-218-200-XXX	200,113	346,422	354,209
	Facility Acquisition and Construction Services	20-218-400-XXX	0	10,000	10,000
	Total Preschool Education Aid	20-218-XXX-XXX	393,239	559,243	556,725
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	393,239	559,243	556,725
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	33,622	279	0
	Title II	20-XXX-XXX-XXX	6,352	2,432	1,824
	Title IV	20-XXX-XXX-XXX	5,617	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	49,825	49,414	37,061
	Other	20-XXX-XXX-XXX	4,865	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	77,019	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,937	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	8,961	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	83,179	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	13,615	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	6,042	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	8,029	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	30,448	0	0
	Total Federal Projects	20-XXX-XXX-XXX	329,511	62,125	46,385
	Special Revenue Fund Expenses	Total Special Revenue Funds		809,375	621,368
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	316,500	317,450	317,250
	Total Debt Service Funds		316,500	317,450	317,250
All Fund Expenses	Total Expenditures/Appropriations		4,237,397	4,406,273	4,568,547

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	44,007	31,042	16,075
	Total Expenditures Net of Transfers		4,193,390	4,375,231	4,552,472

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	306,066	257,464	253,720	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	62,194	254,827	255,577	256,327
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	155,041	186,293	156,541	69,119
	Legal Reserve	458,988	299,964	200,000	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	17,579	18,223	18,223	18,223
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,870	\$20,125	\$21,879	\$24,132	\$23,741
Total Classroom Instruction	\$12,463	\$12,690	\$13,982	\$15,286	\$14,873
Classroom-Salaries and Benefits	\$12,174	\$12,568	\$13,501	\$14,756	\$14,303
Classroom-General Supplies and Textbooks	\$274	\$74	\$481	\$530	\$541
Classroom-Purchased Services	\$15	\$47	\$0	\$0	\$29
Total Support Services	\$3,898	\$3,890	\$4,361	\$4,844	\$4,760
Support Services-Salaries and Benefits	\$2,691	\$2,789	\$3,033	\$3,314	\$3,188
Total Administrative Costs	\$1,718	\$1,614	\$1,352	\$1,616	\$1,590
Administration Salaries and Benefits	\$1,402	\$718	\$750	\$878	\$908
Total Operations and Maintenance of Plant	\$1,672	\$1,921	\$2,145	\$2,346	\$2,414
Operations and Maintenance-Salaries and Benefits	\$639	\$830	\$589	\$644	\$682
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$118	\$0	\$31	\$34	\$97
Total Equipment Costs	\$59	\$0	\$57	\$63	\$58
Legal Costs	\$12	\$1	\$17	\$89	\$94
Employee Benefits as a percentage of salaries*	25.45%	27.82%	34.48%	34.38%	35.01%

*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 2024-25 revised appropriations and the 2025-26 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)
Business Services	Shared services agreement with Howell BOE for IDEA grant application	0
	Shared services agreement with Howell BOE for business office services	0
Custodial and Maintenance Services	Shared Shared services agreement with Howell BOE for snow removal	0
	Shared services agreement with Howell BOE for miscellaneous facilities services	0
Food Services	Shared services agreement with Howell BOE for breakfast and lunch for students	0
Social Worker/Psychologist	Shared services agreement with Howell BOE for CST and case management services	0
Staffing - Other	Shared services agreement with Howell BOE for technology and infrastructure support	0
Transportation Services, including Fuel	Shared services agreement with Howell BOE for transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Farmingdale	(A) General Fund School Levy	2,620,156
	(D) Total School Levy	2,829,731
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	260,730,500
	(H) Estimated Equalized Valuation (as of 10/01/24)	275,584,505
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0049
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0853
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9508
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0268

Employee Contract List for District

Name	Category	Measure
Edith Conroy	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$173,213
	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	07/01/23
	End Date of Contract	06/30/28
	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
	Total Allowances Amount	\$1,600
	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	\$21,180
	Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate of \$60 up 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 of \$60 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	

Employee Contract List for District

Name	Category	Measure
Edith Conroy	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