

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	130.0	128.0	137.0
On Roll Special Ed Full-Time	30.0	27.0	38.0
On Roll Subtotal	160.0	155.0	175.0
Sent to Other Districts Special Ed	1.0		0.0
Received	6.0	8.0	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	1,911,592	1,961,779	2,070,190
Total Tuition	10-1300	18,073	13,892	14,092
Unrestricted Miscellaneous Revenues	10-1XXX	18,274	4,654	5,900
Interest Earned On Maintenance Reserve	10-1XXX	0	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	157	150	150
Subtotal - Revenues From Local Sources		1,948,096	1,980,525	2,090,382
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	2,836	5,923	5,923
Categorical Special Education Aid	10-3132	84,317	94,325	94,325
Equalization Aid	10-3176	503,920	503,920	504,290
Categorical Security Aid	10-3177	16,038	27,049	27,049
Adjustment Aid	10-3178	174,253	174,253	174,253
PARCC Readiness Aid	10-3181	1,440	0	0
Per Pupil Growth Aid	10-3182	1,440	0	0
Professional Learning Community Aid	10-3183	1,580	0	0
Other State Aids	10-3XXX	1,450	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	550	0	0
Subtotal - Revenues From State Sources		787,824	805,470	805,840
Budgeted Fund Balance - Operating Budget	10-303	0	159,767	159,767
Withdrawal From Maint. Reserve	10-310	8,000	12,000	12,000
Actual Revenues (Over)/Under Expenditures		-17,445	0	0
Total Operating Budget		2,726,475	2,957,762	3,067,989
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Other Revenue From Local Sources	20-1XXX	1,617	0	0
Total Revenues From Local Sources	20-1XXX	1,617	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	25,629	21,784	21,945
Title II	20-4451-4455	3,546	3,014	3,171
Title IV	20-4471-4474	10,000	8,500	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	43,700	37,142	37,184
Total Revenues From Federal Sources		82,875	70,440	70,800
Total Grants And Entitlements		84,492	70,440	70,800
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	104,519	195,167
Total Revenues From Local Sources		0	104,519	195,167
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	53,699	100,273
Total Local Repayment Of Debt		0	158,218	295,440
Total Repayment Of Debt		0	158,218	295,440
Total Revenues/Sources		2,810,967	3,186,420	3,434,229
Total Revenues/Sources Net of Transfers		2,810,967	3,186,420	3,434,229

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	867,349	876,630	855,847
Special Education - Instruction	11-2XX-100-XXX	461,038	479,483	523,540
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,184	5,400	5,400
Before/After School Programs	11-421-XXX-XXX	15,460	18,000	18,000
Summer School	11-422-XXX-XXX	0	3,000	3,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	48,408	0	0
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	24,277	24,824	25,382
Undist. Expenditures - Health Services	11-000-213-XXX	78,238	71,660	73,553
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	90,092	92,768	92,768
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	33,500	18,250
Undist. Expenditures - Guidance	11-000-218-XXX	0	0	32,678
Undist. Expenditures - Child Study Teams	11-000-219-XXX	71,535	118,058	120,077
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	106,914	109,040	114,724
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,359	1,000	2,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	126,750	135,964	142,179
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	77,573	79,139	80,784
Undist. Expend. - Central Services	11-000-251-XXX	74,755	73,641	75,475
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	253,020	250,215	290,764
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	11,118	16,072	17,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	382,569	568,714	575,914
Total Undistributed Expenditures		1,349,608	1,574,595	1,661,548
Interest Earned On Maintenance Reserve	10-606	0	50	50
Total General Current Expense		2,696,639	2,957,158	3,067,385

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	29,382	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	454	454	454
Interest Deposit To Capital Reserve	10-604	0	150	150
Total Capital Outlay		29,836	604	604
General Fund Grand Total		2,726,475	2,957,762	3,067,989
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,617	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	25,629	21,784	21,945
Title II	20-XXX-XXX-XXX	3,546	3,014	3,171
Title IV	20-XXX-XXX-XXX	10,000	8,500	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	43,700	37,142	37,184
Total Federal Projects	20-XXX-XXX-XXX	82,875	70,440	70,800
Total Special Revenue Funds		84,492	70,440	70,800
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	158,218	295,440
Total Debt Service Funds		0	158,218	295,440
Total Expenditures/Appropriations		2,810,967	3,186,420	3,434,229
Total Expenditures Net of Transfers		2,810,967	3,186,420	3,434,229

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	366,868	334,558	251,450	174,710
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	31,502	31,659	31,809	31,959
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	35,000	39,000	27,050	15,100
Restricted for General Operating Budget	Legal Reserve	121,124	159,686	83,027	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	\$15,918	\$16,673	\$17,710	\$19,995	\$19,119
Total Classroom Instruction	\$9,752	\$10,192	\$10,193	\$11,508	\$10,324
Classroom-Salaries and Benefits	\$9,552	\$9,947	\$9,981	\$11,269	\$10,112
Classroom-General Supplies and Textbooks	\$201	\$245	\$203	\$230	\$203
Classroom-Purchased Services	\$0	\$0	\$9	\$10	\$9
Total Support Services	\$2,473	\$2,617	\$2,951	\$3,332	\$3,145
Support Services-Salaries and Benefits	\$1,387	\$1,429	\$1,611	\$1,819	\$1,767
Total Administrative Costs	\$2,027	\$2,059	\$2,051	\$2,316	\$2,108
Administration Salaries and Benefits	\$1,647	\$1,729	\$1,724	\$1,947	\$1,754
Total Operations and Maintenance of Plant	\$1,643	\$1,664	\$1,510	\$1,705	\$1,754
Operations and Maintenance-Salaries and Benefits	\$347	\$379	\$346	\$391	\$403
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$23	\$20	\$31	\$35	\$31
Total Equipment Costs	\$220	\$186	\$0	\$0	\$0
Legal Costs	\$102	\$15	\$57	\$65	\$57
Employee Benefits as a percentage of salaries*	19.98%	20.56%	30.35%	30.35%	29.80%

*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.

ID=Farmingdale

Category	Amount
(A) General Fund School Levy	2,070,190
(D) Total School Levy	2,265,357
(B) Estimated Net Taxable Valuation (as of 10/01/18)	166,874,600
(H) Estimated Equalized Valuation (as of 10/01/18)	159,094,861
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2406
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3575
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.3012
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4239

Name=Edith Conroy

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$149,364
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	248
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	\$5,600
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	\$22,723
Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate \$60.00 up to 100 days after 15yrs of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to \$15,000.00
Contractual Post-Employment Benefit Description of Payout of Personal days	salary divided by 260 x 3days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Edith Conroy

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=Karen Minutolo

Category	Measure
Job Title	Business Administrator
Job Title II	BS
Base Annual Salary Amount	\$88,517
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	248
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	\$1,300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,428
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$14,160
Contractual Post-Employment Benefit Description of Payout of Sick days	after 15 years of service and 100 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem for 20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	4 days max
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Karen Minutolo

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