

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	121.0	127.0	119.0
On Roll Special Ed Full-Time	29.0	29.0	27.0
On Roll Subtotal	150.0	156.0	146.0
Sent to Other Districts Special Ed	1.0		0.0
Received		6.0	5.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,020,499	2,060,909	2,102,128
	Total Tuition	10-1300	0	0	15,000
	Rents and Royalties	10-1910	0	7,800	7,800
	Unrestricted Miscellaneous Revenues	10-1XXX	17,921	3,000	3,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	100
	Interest Earned on Capital Reserve Funds	10-1XXX	1,428	50	100
	Total Revenues from Local Sources		2,039,848	2,071,809	2,128,128
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	81,177	81,177	81,177
	Categorical Special Education Aid	10-3132	103,313	122,858	122,858
	Equalization Aid	10-3176	274,195	274,195	274,195
	Categorical Security Aid	10-3177	12,976	12,976	12,976
	Adjustment Aid	10-3178	129,792	93,916	46,562
	PARCC Readiness Aid	10-3181	1,540	0	0
	Per Pupil Growth Aid	10-3182	1,540	0	0
	Professional Learning Community Aid	10-3183	1,460	0	0
	Other State Aids	10-3XXX	13,427	0	0
	Total Revenues from State Sources		619,420	585,122	537,768
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	41,700	980
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	11,000	13,000
	Withdrawal from Maintenance Reserve	10-310	0	81,000	21,000
	Adjustment for Prior Year Encumbrances		0	20,228	0
	Actual Revenues (Over)/Under Expenditures		-158,243	0	0
General Fund Revenues	Total Operating Budget		2,501,025	2,810,859	2,700,876
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,285	2,330	1,980
	I.D.E.A. Part B (Handicapped)	20-4420-4429	34,501	36,728	31,219
	Other	20-4XXX	19,807	18,740	15,929
	Total Revenues from Federal Sources		56,593	57,798	49,128
Special Revenue Fund Revenues	Total Grants and Entitlements		56,593	57,798	49,128

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
All Fund Revenues	Total Revenues/Sources		2,557,618	2,868,657	2,750,004
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,557,618	2,868,657	2,750,004

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	822,136	881,004	906,036
	Special Education-Instruction	11-2XX-100-XXX	155,996	164,129	205,804
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	48,232	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	306	2,176	7,176
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	56,060	27,756	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	92,002	85,024	84,352
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	99,777	87,300	80,206
	Undistributed Expenditures-Guidance	11-000-218-XXX	17,157	75,000	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	34,992	8,404	57,941
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	6,110	6,800	12,700
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	24,366	30,687	34,254
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	98,992	119,979	109,736
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	67,974	75,910	68,307
	Undistributed Expenditures-Central Services	11-000-251-XXX	73,715	87,060	85,060
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	275,042	366,711	338,797
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	185,528	204,113	158,810
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	309,764	373,846	400,247
	Undistributed Expenditures-Food Services	11-000-310-930	7,800	3,991	0
		Total Undistributed Expenditures		1,349,279	1,552,581
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	100
General Fund Current Expenses	Total General Current Expense		2,327,717	2,648,172	2,549,526
Capital Outlay	Equipment	12-XXX-XXX-730	10,487	5,400	16,250
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	5,600	23,000
	Interest Deposit to Capital Reserve	10-604	0	50	100
	Total Capital Outlay		10,487	11,050	39,350
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	162,821	151,637	112,000
	General Fund Grand Total		2,501,025	2,810,859	2,700,876

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,285	2,330	1,980
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	34,501	36,728	31,219
	Other	20-XXX-XXX-XXX	19,807	18,740	15,929
	Total Federal Projects	20-XXX-XXX-XXX	56,593	57,798	49,128
Special Revenue Fund Expenses	Total Special Revenue Funds		56,593	57,798	49,128
All Fund Expenses	Total Expenditures/Appropriations		2,557,618	2,868,657	2,750,004
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,557,618	2,868,657	2,750,004

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	75,592	153,522	142,572	129,672
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	89,220	149,968	69,018	48,118
	Legal Reserve	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,080	251,060	250,980	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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	\$15,498	\$14,930	\$15,641	\$16,216	\$17,199
Total Classroom Instruction	\$9,894	\$8,994	\$9,651	\$9,642	\$10,652
Classroom-Salaries and Benefits	\$8,817	\$8,241	\$8,594	\$8,478	\$9,523
Classroom-General Supplies and Textbooks	\$456	\$133	\$404	\$521	\$428
Classroom-Purchased Services	\$620	\$619	\$652	\$644	\$702
Total Support Services	\$1,704	\$2,131	\$1,805	\$2,121	\$2,107
Support Services-Salaries and Benefits	\$764	\$1,280	\$1,252	\$1,375	\$1,304
Total Administrative Costs	\$2,227	\$1,761	\$1,933	\$1,940	\$1,936
Administration Salaries and Benefits	\$1,874	\$1,587	\$1,675	\$1,650	\$1,685
Total Operations and Maintenance of Plant	\$1,613	\$1,984	\$2,237	\$2,471	\$2,450
Operations and Maintenance-Salaries and Benefits	\$597	\$649	\$709	\$699	\$820
Board Contribution to Food Services	\$57	\$56	\$0	\$27	\$0
Total Extracurricular Costs	\$3	\$2	\$15	\$15	\$52
Total Equipment Costs	\$320	\$75	\$41	\$36	\$117
Legal Costs	\$104	\$26	\$24	\$23	\$25
Employee Benefits as a percentage of salaries*	31.69%	23.09%	26.12%	25.72%	27.22%

*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Frelinghuysen Twp Recreation uses ball fields for softball, baseball, soccer during fall and spring	0
	Frelinghuysen Township provides snowplowing services to the district	0
	Frelinghuysen Township Recreation uses the gym for indoor basketball and indoor soccer training during the winter months	0
Professional Staff Development	Frelinghuysen School District invites cluster districts for professional development	0
Special Education Services	OT, PT, Speech services with Blairstown School District	0
Transportation Services, including Fuel	Non public transportation provided by North Warren Regional School District	0
	Home to School and Field trip transportation provided by Allamuchy School District	0
	Charter school transportation provided by Allamuchy School District	0

Estimated Tax Rates

Municipality	Category	Amount
Frelinghuysen	(A) General Fund School Levy	2,102,128
	(D) Total School Levy	2,102,128
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	290,401,700
	(H) Estimated Equalized Valuation (as of 10/01/18)	286,342,878
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7239
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7239
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7341
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7341

Employee Contract List for District

Name	Category	Measure
Jennifer Moriarty	Job Title	Other
	Job Title II	Supv of Student Svcs
	Base Annual Salary Amount	\$75,000
	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	09/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	10
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$1,300
	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	\$1,875
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout of sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	5 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

Employee Contract List for District

Name	Category	Measure
Jennifer Moriarty	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
Lisa DeLong	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$10,000
	Full-Time Equivalent (FTE)	0.1
	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	09/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	24
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
Lisa DeLong	Total Allowances Amount	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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	
Stephanie Bonaparte	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$128,750
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Stephanie Bonaparte	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/20
	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	10
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$5,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	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	Maximum 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
	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	

Employee Contract List for District

Name	Category	Measure
Stephanie Bonaparte	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