

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	127.0	120.0	109.0
On Roll Special Ed Full-Time	29.0	22.0	20.0
On Roll Subtotal	156.0	142.0	129.0
Received	6.0	7.0	6.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,060,909	2,102,128	2,144,171
	Total Tuition	10-1300	0	15,000	15,000
	Rents and Royalties	10-1910	0	7,800	7,800
	Unrestricted Miscellaneous Revenues	10-1XXX	52,005	3,000	3,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	2,125	100	100
	Total Revenues from Local Sources		2,115,039	2,128,128	2,170,171
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	81,177	81,177	81,177
	Extraordinary Aid	10-3131	1,050	0	0
	Categorical Special Education Aid	10-3132	122,858	122,858	122,858
	Equalization Aid	10-3176	274,195	274,195	246,133
	Categorical Security Aid	10-3177	12,976	12,976	12,976
	Adjustment Aid	10-3178	93,916	46,562	0
	Total Revenues from State Sources		586,172	537,768	463,144
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	980	100,335
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	13,000	0
	Withdrawal from Maintenance Reserve	10-310	0	21,000	0
	Adjustment for Prior Year Encumbrances		0	22,373	0
	Actual Revenues (Over)/Under Expenditures		-188,776	0	0
General Fund Revenues	Total Operating Budget		2,512,435	2,723,249	2,733,650
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,281	2,535	2,155
	I.D.E.A. Part B (Handicapped)	20-4420-4429	33,518	37,846	32,169
	Other	20-4XXX	24,978	24,708	25,162
	Total Revenues from Federal Sources		60,777	65,089	59,486
Special Revenue Fund Revenues	Total Grants and Entitlements		60,777	65,089	59,486
All Fund Revenues	Total Revenues/Sources		2,573,212	2,788,338	2,793,136
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,573,212	2,788,338	2,793,136

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	843,838	914,474	908,265
	Special Education-Instruction	11-2XX-100-XXX	187,020	204,304	125,208
	Basic Skills/Remedial-Instruction	11-230-100-XXX	3,407	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	398	7,176	7,176
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	14,687	1,500	1,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	76,695	84,352	85,754
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	90,501	80,206	79,256
	Undistributed Expenditures-Guidance	11-000-218-XXX	75,682	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	8,388	57,941	50,217
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	5,995	12,700	26,700
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	9,194	42,180	47,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	113,997	109,736	106,205
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	76,149	68,307	57,297
	Undistributed Expenditures-Central Services	11-000-251-XXX	76,846	85,060	72,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	314,781	344,806	401,634
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	173,106	158,810	171,400
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	315,185	397,880	377,169
	Undistributed Expenditures-Food Services	11-000-310-930	6,556	2,367	0
		Total Undistributed Expenditures		1,357,762	1,445,845
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		2,392,425	2,571,899	2,517,881
Capital Outlay	Equipment	12-XXX-XXX-730	3,510	16,250	40,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	5,600	23,000	38,897
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		9,110	39,350	78,997
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	110,900	112,000	136,772
	General Fund Grand Total		2,512,435	2,723,249	2,733,650

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,281	2,535	2,155
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	33,518	37,846	32,169
	Other	20-XXX-XXX-XXX	24,978	24,708	25,162
	Total Federal Projects	20-XXX-XXX-XXX	60,777	65,089	59,486
Special Revenue Fund Expenses	Total Special Revenue Funds		60,777	65,089	59,486
All Fund Expenses	Total Expenditures/Appropriations		2,573,212	2,788,338	2,793,136
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,573,212	2,788,338	2,793,136

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	153,522	244,646	231,746	231,846
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	149,968	145,220	124,320	124,420
	Legal Reserve	0	99,285	99,285	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	251,060	252,030	251,050	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,930	\$15,145	\$17,199	\$17,602	\$19,064
Total Classroom Instruction	\$8,994	\$9,084	\$10,652	\$10,840	\$11,217
Classroom-Salaries and Benefits	\$8,241	\$8,133	\$9,523	\$9,494	\$9,791
Classroom-General Supplies and Textbooks	\$133	\$306	\$428	\$495	\$483
Classroom-Purchased Services	\$619	\$645	\$702	\$850	\$942
Total Support Services	\$2,131	\$1,982	\$2,107	\$2,197	\$2,541
Support Services-Salaries and Benefits	\$1,280	\$1,319	\$1,304	\$1,398	\$1,731
Total Administrative Costs	\$1,761	\$1,858	\$1,936	\$1,964	\$1,963
Administration Salaries and Benefits	\$1,587	\$1,591	\$1,685	\$1,710	\$1,684
Total Operations and Maintenance of Plant	\$1,984	\$2,172	\$2,450	\$2,530	\$3,283
Operations and Maintenance-Salaries and Benefits	\$649	\$627	\$820	\$833	\$1,125
Board Contribution to Food Services	\$56	\$45	\$0	\$17	\$0
Total Extracurricular Costs	\$2	\$3	\$52	\$53	\$59
Total Equipment Costs	\$75	\$24	\$117	\$119	\$325
Legal Costs	\$26	\$12	\$25	\$26	\$28
Employee Benefits as a percentage of salaries*	23.09%	22.64%	27.22%	27.25%	26.85%

*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 2019-20 revised appropriations and the 2020-21 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 Twp Recreation uses the the gym for indoor basketball, indoor soccer and softball training during the winter months	0
Professional Staff Development	Frelinghuysen School District invites cluster districts for professional development opportunities	0
Special Education Services	Child Study Team services (LDT-C, School Psychologist, Social Worker) agreement with Blairstown School District	0
Staffing - Other	Agreement with Pohatcong School District for a one day a week Spanish Teacher	0
Transportation Services, including Fuel	Non public transportation provided by North Warren Regional School District	0
	Home to School transportation provided by Allamuchy School District	0

Estimated Tax Rates

Municipality	Category	Amount
Frelinghuysen	(A) General Fund School Levy	2,144,171
	(D) Total School Levy	2,144,171
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	290,191,119
	(H) Estimated Equalized Valuation (as of 10/01/19)	284,483,340
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.7389
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.7389
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7537
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7537

Employee Contract List for District

Name	Category	Measure
Jennifer Moriarity	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Student Services
	Base Annual Salary Amount	\$76,500
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	210
	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	\$1,400
	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	No payout for sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for 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 Moriarity	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
Molly Petty	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$12,000
	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	07/01/19
	End Date of Contract	06/30/20
	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
Molly Petty	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	Not eligible for payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible for payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible for payout
	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	\$132,615
	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	\$4,500
	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 payout \$15,000 upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payment available upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payment available upon separation
	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