

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	113.0	86.0	87.0
On Roll Special Ed Full-Time	18.0	22.0	22.0
On Roll Subtotal	131.0	108.0	109.0
In Private School Placements	1.0	1.0	1.0
Received	11.0	1.0	8.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,016,992	2,129,519	2,172,109
	Total Tuition	10-1300	55,935	66,000	53,000
	Rents and Royalties	10-1910	3,300	3,300	3,300
	Unrestricted Miscellaneous Revenues	10-1XXX	15,235	3,600	1,900
	Interest Earned on Capital Reserve Funds	10-1XXX	0	25	5
	Total Revenues from Local Sources		2,091,462	2,202,444	2,230,314
General Fund Revenues from State Sources	School Choice Aid	10-3116	67,448	89,760	143,316
	Extraordinary Aid	10-3131	10,925	0	0
	Categorical Special Education Aid	10-3132	65,461	65,461	65,461
	Equalization Aid	10-3176	450,527	366,620	251,929
	Total Revenues from State Sources		594,361	521,841	460,706
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	50,000	102,955	10,000
	Withdrawal from Maintenance Reserve	10-310	0	20,000	0
	Adjustment for Prior Year Encumbrances		0	10,250	0
	Actual Revenues (Over)/Under Expenditures		-79,243	0	0
General Fund Revenues	Total Operating Budget		2,656,580	2,857,490	2,701,020
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	250	756	0
	Total Revenues from Local Sources	20-1XXX	250	756	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	1,251	385	325
	Total Revenues from State Sources		1,251	385	325
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	20,997	17,163	0
	Title II	20-4451-4455	3,311	3,078	2,616
	Title III	20-4491-4494	0	895	760
	Title IV	20-4471-4474	8,787	13,186	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	26,864	50,284	42,740
	CARES Act Education Stabilization Fund	20-4530	0	13,749	0
	Coronavirus Relief Fund (CRF)	20-4532	0	4,689	0
	Other	20-4XXX	12,577	15,669	13,665
	Total Revenues from Federal Sources		72,536	118,713	68,281

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		74,037	119,854	68,606
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	113,294	110,894	113,419
	Total Revenues from Local Sources		113,294	110,894	113,419
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		113,294	110,894	113,420
Debt Service Fund Revenues	Total Repayment of Debt		113,294	110,894	113,420
All Fund Revenues	Total Revenues/Sources		2,843,911	3,088,238	2,883,046
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,843,911	3,088,238	2,883,046

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	813,500	886,055	799,225
	Special Education-Instruction	11-2XX-100-XXX	280,050	260,519	292,720
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,822	8,885	16,325
	School-Sponsored Athletics-Instruction	11-402-100-XXX	12,353	13,040	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	43,687	26,795	27,763
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	10,000	10,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,276	60,828	67,250
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	34,554	52,250	71,250
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	33,680	41,399	39,058
	Undistributed Expenditures-Guidance	11-000-218-XXX	24,766	25,656	26,136
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	118,657	125,439	127,896
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	44,000	47,360	40,467
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	36,192	37,925	37,250
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	207	1,000	1,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	120,862	116,350	44,320
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	67,195	61,351	64,872
	Undistributed Expenditures-Central Services	11-000-251-XXX	77,501	79,181	79,683
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	219,750	304,886	253,881
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	26,303	31,838	49,917
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	596,417	650,861	639,194
		Total Undistributed Expenditures		1,502,047	1,673,119
General Fund Current Expenses for Increased Reserves	Increase In Current Expense Emergency Reserve	10-607	30,000	0	0
General Fund Current Expenses	Total General Current Expense		2,643,772	2,841,618	2,688,207
Capital Outlay	Equipment	12-XXX-XXX-730	0	3,039	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,808	12,808	12,808
	Interest Deposit to Capital Reserve	10-604	0	25	5
		Total Capital Outlay		12,808	15,872
General Fund Expenses and Transfers	General Fund Grand Total		2,656,580	2,857,490	2,701,020
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	250	756	0

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	158	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	385	385	325
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	108	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	600	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,251	385	325
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	20,997	17,163	0
	Title II	20-XXX-XXX-XXX	3,311	3,078	2,616
	Title III	20-XXX-XXX-XXX	0	895	760
	Title IV	20-XXX-XXX-XXX	8,787	13,186	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	26,864	50,284	42,740
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	13,749	0
	Other	20-XXX-XXX-XXX	12,577	15,669	13,665
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	4,689	0
	Total Federal Projects	20-XXX-XXX-XXX	72,536	118,713	68,281
Special Revenue Fund Expenses	Total Special Revenue Funds		74,037	119,854	68,606
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	113,294	110,894	113,420
	Total Debt Service Funds		113,294	110,894	113,420
All Fund Expenses	Total Expenditures/Appropriations		2,843,911	3,088,238	2,883,046
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,843,911	3,088,238	2,883,046

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	159,750	159,750	159,775	159,780
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	86,089	86,089	66,089	66,089
	Legal Reserve	6,547	6,547	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	30,000	30,000	30,000
	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	313,593	334,981	238,573	228,573
	Repayment of Debt	0	0	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,220	\$20,484	\$19,938	\$25,101	\$23,950
Total Classroom Instruction	\$12,112	\$11,874	\$12,047	\$14,601	\$13,808
Classroom-Salaries and Benefits	\$11,463	\$11,364	\$11,438	\$13,724	\$12,681
Classroom-General Supplies and Textbooks	\$342	\$185	\$388	\$502	\$526
Classroom-Purchased Services	\$307	\$325	\$221	\$376	\$601
Total Support Services	\$4,407	\$3,851	\$3,839	\$4,922	\$5,075
Support Services-Salaries and Benefits	\$3,645	\$3,582	\$3,179	\$4,094	\$4,077
Total Administrative Costs	\$1,979	\$2,594	\$1,824	\$2,267	\$2,079
Administration Salaries and Benefits	\$1,200	\$1,332	\$1,075	\$1,338	\$1,158
Total Operations and Maintenance of Plant	\$2,512	\$2,017	\$2,051	\$3,090	\$2,762
Operations and Maintenance-Salaries and Benefits	\$1,304	\$1,005	\$975	\$1,365	\$1,450
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$209	\$148	\$172	\$214	\$182
Total Equipment Costs	\$0	\$0	\$0	\$28	\$0
Legal Costs	\$13	\$482	\$15	\$16	\$18
Employee Benefits as a percentage of salaries*	37.30%	38.22%	40.60%	40.74%	42.64%

*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 2020-21 revised appropriations and the 2021-22 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	Subcontracted Business Services with Delaware Valley Regional High School	0
Curriculum Services	Curriculum mapping software and other software shared with Delaware Valley Regional High School	0
Custodial and Maintenance Services	Shared Facility Manager and Custodial/Maintenance Agreement with Delaware Valley Regional High School	0
Food Services	Consolidated Food Service Program with Delaware Valley Regional High School	0
Insurance Coverages and Benefits	Member of New Jersey Schools Insurance Group, a joint insurance fund	0
	Member of Public Employers Trust for Health Benefits, a pool of public employers for health benefits	0
Municipal/Public Works	Snow removal and athletic field maintenance agreement with Frenchtown Borough	0
Others	Internet Bandwidth through Delaware Valley Technology Consortium	0
Purchasing	Member of several purchasing cooperatives such as Hunterdon County ESC, and ESCNJ	0
Recycling	Trash and recycling provided by the Borough of Frenchtown	0
Social Worker/Psychologist	School Psychologist and LDT-C services provided by Delaware Valley Regional High School	0
Staffing - Other	World Language Teacher shared with Milford Public School and ESL Teacher share with Delaware Valley Regional	0
	Shared Speech Therapist with Kingwood Township School District	0
Superintendent and Assistant Sup.	Shared Superintendent Services with Delaware Valley Regional High School	0
Technology Services	Shared Service Technology Contract with Delaware Valley Regional	0
Transportation Services, including Fuel	Joint transportation with multiple districts for spec ed, nonpublic, athletic and field trips	0
	Vehicle maintenance and inspection services provided by Delaware Valley Regional	0

Estimated Tax Rates

Municipality	Category	Amount
Frenchtown	(A) General Fund School Levy	2,172,109
	(D) Total School Levy	2,285,528
	(B) Estimated Net Taxable Valuation (as of 02/16/21)	147,554,870
	(H) Estimated Equalized Valuation (as of 02/16/21)	170,781,100
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4721
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5489
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2719
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3383

Employee Contract List for District

Name	Category	Measure
James Hintenach	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$112,200
	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	07/01/20
	End Date of Contract	06/30/21
	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	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$3,500
	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	\$19,315
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 10 days upon separation
	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
James Hintenach	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
Share Service Agreement	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared County	19
	Shared District	1050
	Job Title Other District	Superintendent
	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	0
	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
Share Service Agreement	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	No sick day allowance
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation day allowance
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day allowance
	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	Contract amount paid to Delaware Valley Regional High School
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Subcontract Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared County	19
	Shared District	1050

Employee Contract List for District

Name	Category	Measure
Subcontract Agreement	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	0
	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
	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	No sick day allowance
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation day allowance
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day allowance
	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
Subcontract Agreement	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Contract amount paid to Delaware Valley Regional High School
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported