

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	116.0	123.0	129.0
On Roll Special Ed Full-Time	19.0	13.0	12.0
On Roll Subtotal	135.0	136.0	141.0
Sent to Other Districts Special Ed		1.0	0.0
Received	6.0	15.0	16.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,144,171	2,224,585	2,269,077
	Total Tuition	10-1300	0	15,000	56,700
	Rents and Royalties	10-1910	0	8,400	8,400
	Unrestricted Miscellaneous Revenues	10-1XXX	31,432	3,000	3,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	916	100	100
	Total Revenues from Local Sources		2,176,519	2,251,235	2,337,427
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	81,177	81,177	81,177
	Categorical Special Education Aid	10-3132	122,858	122,858	122,858
	Equalization Aid	10-3176	246,133	146,342	49,112
	Categorical Security Aid	10-3177	12,976	12,976	12,976
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		464,304	363,353	266,123
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	93,808	56,659
	Withdrawal from Maintenance Reserve	10-310	0	65,000	57,000
	Adjustment for Prior Year Encumbrances		0	37,302	0
	Actual Revenues (Over)/Under Expenditures		-214,722	0	0
General Fund Revenues	Total Operating Budget		2,426,101	2,810,698	2,717,209
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	14,066	0	0
	Title II	20-4451-4455	3,323	2,825	2,814
	Arp-Idea Preschool	20-4409	3,215	0	0
	Arp-Idea Basic	20-4419	34,371	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	31,948	31,190
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	42,500
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	34,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	34,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	38,250
	Arp-ESSER	20-4540	0	0	85,553

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES Act Education Stabilization Fund	20-4530	8,820	0	0
	CARES-Digital Divide Grant	20-4531	3,000	0	0
	Coronavirus Relief Fund (CRF)	20-4532	4,018	0	0
	CRRSA Act-ESSER II	20-4534	5,918	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	6,542	0	0
	Other	20-4XXX	35,360	25,543	24,678
	Total Revenues from Federal Sources			118,633	60,316
Special Revenue Fund Revenues	Total Grants and Entitlements		118,633	60,316	292,985
All Fund Revenues	Total Revenues/Sources		2,544,734	2,871,014	3,010,194
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,544,734	2,871,014	3,010,194

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	846,635	891,062	884,479	
	Special Education-Instruction	11-2XX-100-XXX	120,632	138,961	142,385	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	4,026	3,875	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	26,211	1,500	
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,079	86,405	88,439	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	86,645	114,891	77,668	
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	27,815	27,210	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	53,157	24,032	60,900	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	17,000	34,541	30,127	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	6,894	54,621	56,193	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	99,549	119,160	140,566	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	57,297	51,484	52,770	
	Undistributed Expenditures-Central Services	11-000-251-XXX	69,396	60,603	50,125	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	319,874	395,463	394,967	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	153,648	167,590	169,361	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	274,153	361,806	379,407	
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	2,300	0	
	Total Undistributed Expenditures			1,226,692	1,526,922	1,529,233
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
Interest Earned on Current Expense Emergency Res		10-607	0	50	50	
General Fund Current Expenses	Total General Current Expense		2,193,959	2,561,121	2,560,122	
Capital Outlay	Equipment	12-XXX-XXX-730	91,303	31,300	0	
	Interest Deposit to Capital Reserve	10-604	0	100	100	
	Total Capital Outlay		91,303	31,400	100	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	140,839	218,177	156,987	
	General Fund Grand Total		2,426,101	2,810,698	2,717,209	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	14,066	0	0
	Title II	20-XXX-XXX-XXX	3,323	2,825	2,814
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	31,948	31,190
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	3,215	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	34,371	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	8,820	0	0
	Other	20-XXX-XXX-XXX	35,360	25,543	24,678
	Bridging the Digital Divide Program	20-478-XXX-XXX	3,000	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	4,018	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	5,918	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	6,542	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	85,553
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	42,500
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	34,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	34,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	38,250
	Total Federal Projects	20-XXX-XXX-XXX	118,633	60,316	292,985
Special Revenue Fund Expenses	Total Special Revenue Funds		118,633	60,316	292,985
All Fund Expenses	Total Expenditures/Appropriations		2,544,734	2,871,014	3,010,194
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,544,734	2,871,014	3,010,194

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	251,910	252,020	251,160	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	321,745	471,846	471,946	472,046
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	179,128	239,228	174,328	117,428
	Legal Reserve	192,233	148,447	55,499	0
	Unemployment Fund	24,582	22,465	22,465	22,465
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	25,000	94,000	94,050	94,100
	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	0	0	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,009	\$16,171	\$19,718	\$18,494	\$17,697
Total Classroom Instruction	\$9,440	\$9,607	\$11,817	\$10,693	\$10,238
Classroom-Salaries and Benefits	\$8,613	\$8,892	\$10,883	\$9,873	\$9,498
Classroom-General Supplies and Textbooks	\$232	\$238	\$207	\$205	\$74
Classroom-Purchased Services	\$595	\$477	\$727	\$615	\$667
Total Support Services	\$2,127	\$2,137	\$2,726	\$2,801	\$2,652
Support Services-Salaries and Benefits	\$1,364	\$1,381	\$1,955	\$1,844	\$2,022
Total Administrative Costs	\$1,920	\$1,836	\$1,856	\$1,844	\$1,835
Administration Salaries and Benefits	\$1,690	\$1,630	\$1,571	\$1,484	\$1,017
Total Operations and Maintenance of Plant	\$2,441	\$2,550	\$3,284	\$3,104	\$2,942
Operations and Maintenance-Salaries and Benefits	\$848	\$923	\$1,226	\$1,158	\$1,207
Board Contribution to Food Services	\$76	\$40	\$0	\$18	\$0
Total Extracurricular Costs	\$3	\$0	\$34	\$32	\$29
Total Equipment Costs	\$29	\$724	\$0	\$245	\$0
Legal Costs	\$11	\$13	\$29	\$57	\$593
Employee Benefits as a percentage of salaries*	23.71%	20.21%	24.05%	24.24%	25.44%

\*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 2021-22 revised appropriations and the 2022-23 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)
Insurance Coverages and Benefits	JIF (Joint Insurance Fund)	0
Municipal/Public Works	Frelinghuysen Twp Recreation uses ball fields for softball, baseball and soccer during the fall and spring	0
	Frelinghuysen Twp Recreation uses the gym for indoor basketball, indoor soccer and softball training during the winter months	0
	Frelinghuysen Twp provides snowplowing services to the district	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
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	2,269,077
	(D) Total School Levy	2,269,077
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	289,800,319
	(H) Estimated Equalized Valuation (as of 10/01/21)	292,781,444
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7830
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7830
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7750
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7750

Employee Contract List for District

Name	Category	Measure
Jenny Deuel	Job Title	Business Administrator
	Job Title II	None
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	None
	Total Allowances Amount	\$7,500
	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	\$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 payout available upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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

Employee Contract List for District

Name	Category	Measure
Jenny Deuel	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
	Base Annual Salary Amount	\$140,692
	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	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	None

Employee Contract List for District

Name	Category	Measure
Stephanie Bonaparte	Total Allowances Amount	\$7,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,750
	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 payout available upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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
	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	