

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	93.0	87.0	110.0
On Roll Special Ed Full-Time	21.0	23.0	23.0
On Roll Subtotal	114.0	110.0	133.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Special Ed		2.0	0.0
Received	14.0		0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,236,065	2,279,074	2,486,762
	Total Tuition	10-1300	87,469	66,000	0
	Rents and Royalties	10-1910	3,300	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	8,029	30,000	30,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	10
	Interest Earned on Capital Reserve Funds	10-1XXX	10	10	10
	Total Revenues from Local Sources			2,334,873	2,375,084
General Fund Revenues from Intermediate Sources	Payments in Lieu of Taxes to School District	10-2300	0	50,204	91,102
	Total Revenues from Intermediate Sources		0	50,204	91,102
General Fund Revenues from State Sources	School Choice Aid	10-3116	130,496	130,478	142,596
	Extraordinary Aid	10-3131	50,540	0	0
	Categorical Special Education Aid	10-3132	65,461	65,461	65,461
	Equalization Aid	10-3176	174,791	99,276	93,189
	Other State Aids	10-3XXX	50,464	0	0
	Total Revenues from State Sources			471,752	295,215
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	10,000	161,004	55,572
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	259,200
	Withdrawal from Maintenance Reserve	10-310	0	8,933	22,600
	Adjustment for Prior Year Encumbrances		0	14,500	0
	Actual Revenues (Over)/Under Expenditures			-64,598	0
General Fund Revenues	Total Operating Budget		2,752,027	2,904,940	3,246,502
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	16,817	0	0
	Other Revenue from Local Sources	20-1XXX	8,279	4,477	0
	Total Revenues from Local Sources	20-1XXX	25,096	4,477	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	473,490	438,085
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	2,536	2,294	0
	Other Restricted Entitlements	20-32XX	6,992	1,295	1,101
	Total Revenues from State Sources		9,528	477,079	439,186

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,326	2,068	1,758
	Title III	20-4491-4494	0	1,287	1,094
	Title IV	20-4471-4474	750	0	0
	IDEA Part B (Handicapped)	20-4420-4429	38,606	40,950	34,808
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	727	39,273	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	13,947	24,351	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	2,500	42,500	0
	ARP-ESSER	20-4540	34,801	17,999	0
	CRRSA Act-ESSER II	20-4534	38,815	3,301	0
	CRRSA Act-Learning Acceleration Grant	20-4535	10,146	0	0
	CRRSA Act-Mental Health Grant	20-4536	11,672	17,984	0
	ARP Homeless Children and Youth I Grant	20-4545	310	0	0
	Total Revenues from Federal Sources			154,600	239,713
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	62,900
Special Revenue Fund Revenues	Total Grants and Entitlements		187,522	721,269	539,746
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	110,869	113,242	110,544
	Total Revenues from Local Sources		110,869	113,242	110,544
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	0
	Total Local Repayment of Debt		110,869	113,244	110,544
Debt Service Fund Revenues	Total Repayment of Debt		110,869	113,244	110,544
All Fund Revenues	Total Revenues/Sources		3,050,418	3,739,453	3,896,792
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	62,900
	Total Revenues/Sources Net of Transfers		3,050,418	3,739,453	3,833,892

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	891,590	903,582	976,799	
	Special Education-Instruction	11-2XX-100-XXX	263,366	340,967	267,893	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,324	20,500	30,375	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	34,824	32,995	103,192	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	18,500	17,233	
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,042	60,410	58,497	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	43,876	64,601	77,500	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	66,473	93,157	91,770	
	Undistributed Expenditures-Guidance	11-000-218-XXX	26,626	27,988	28,709	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	136,554	143,921	157,029	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	19,085	16,087	21,932	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	34,964	29,754	22,152	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	41	990	1,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	49,250	50,009	54,688	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	81,653	85,515	84,741	
	Undistributed Expenditures-Central Services	11-000-251-XXX	85,020	86,327	89,400	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	263,085	296,570	280,060	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	49,771	55,130	40,995	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	438,996	559,116	558,909	
	Total Undistributed Expenditures			1,392,260	1,621,070	1,687,807
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	10
General Fund Current Expenses	Total General Current Expense		2,566,540	2,886,119	2,962,884	
Capital Outlay	Equipment	12-XXX-XXX-730	2,398	6,003	11,600	
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,808	12,808	12,808	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	259,200	
	Increase In Capital Reserve	10-604	170,271	0	0	
	Interest Deposit to Capital Reserve	10-604	10	10	10	
	Total Capital Outlay			185,487	18,821	283,618
General Fund Expenses and Transfers	General Fund Grand Total		2,752,027	2,904,940	3,246,502	

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,279	4,477	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	123,877	145,869
	Support Services	20-218-200-XXX	0	334,703	349,116
	Facility Acquisition and Construction Services	20-218-400-XXX	0	14,910	6,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	473,490	500,985
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	66	173	147
	Nonpublic Nursing Services	20-XXX-XXX-XXX	224	360	306
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	42	147	125
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	615	523
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	2,536	2,294	0
	Other	20-XXX-XXX-XXX	6,660	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	9,528	477,079	502,086
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,326	2,068	1,758
	Title III	20-XXX-XXX-XXX	0	1,287	1,094
	Title IV	20-XXX-XXX-XXX	750	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	38,606	40,950	34,808
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	38,815	3,301	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	10,146	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	11,672	17,984	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	34,801	17,999	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	727	39,273	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	13,947	24,351	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	2,500	42,500	0
	ARP Homeless Children and Youth I	20-495-xxx-xxx	310	0	0
	Total Federal Projects	20-XXX-XXX-XXX	154,600	239,713	37,660
Special Revenue Fund Expenses	Total Special Revenue Funds		187,522	721,269	539,746

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	110,869	113,244	110,544
	Total Debt Service Funds		110,869	113,244	110,544
All Fund Expenses	Total Expenditures/Appropriations		3,050,418	3,739,453	3,896,792
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	62,900
	Total Expenditures Net of Transfers		3,050,418	3,739,453	3,833,892

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	287,484	355,412	244,408	188,836
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	297,443	467,724	467,734	208,544
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	201,689	201,689	192,756	170,166
	Legal Reserve	55,049	50,000	0	0
	Unemployment Fund	32,568	32,568	32,568	32,568
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	26,818	28,520	28,520	28,520
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,804	\$23,517	\$22,711	\$27,516	\$22,736
Total Classroom Instruction	\$12,699	\$13,595	\$13,245	\$15,949	\$12,853
Classroom-Salaries and Benefits	\$11,744	\$12,415	\$12,181	\$14,569	\$11,789
Classroom-General Supplies and Textbooks	\$508	\$571	\$427	\$654	\$563
Classroom-Purchased Services	\$447	\$609	\$637	\$726	\$502
Total Support Services	\$5,066	\$4,505	\$4,414	\$5,822	\$5,105
Support Services-Salaries and Benefits	\$4,099	\$3,805	\$3,555	\$4,722	\$4,192
Total Administrative Costs	\$2,033	\$2,387	\$2,204	\$2,411	\$2,069
Administration Salaries and Benefits	\$1,122	\$1,599	\$1,500	\$1,636	\$1,431
Total Operations and Maintenance of Plant	\$2,893	\$2,769	\$2,596	\$3,061	\$2,375
Operations and Maintenance-Salaries and Benefits	\$1,288	\$1,292	\$1,332	\$1,514	\$1,108
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$84	\$230	\$220	\$240	\$297
Total Equipment Costs	\$253	\$23	\$50	\$190	\$132
Legal Costs	\$12	\$34	\$33	\$36	\$30
Employee Benefits as a percentage of salaries*	29.21%	27.16%	32.84%	31.72%	32.19%

\*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 2023-24 revised appropriations and the 2024-25 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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
395	Frenchtown Borough	91,102	Sharing of revenues from Payments in Lieu of Taxes

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	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 the New Jersey School Insurance Group, a joint insurance fund	0
Municipal/Public Works	Snow Removal and athletic field maintenance agreement with Frenchtown Borough	0
Others	Internet Bandwidth through Delaware Valley Regional High School	0
Purchasing	Member of several purchasing cooperatives such as Hunterdon ESC and ESCNJ	0
Recycling	Trash & Recycling provided by the Borough of Frenchtown	0
Social Worker/Psychologist	School Psychologist & LDT-C services provided by Delaware Valley Regional High School	0
Staffing - Other	World Language Teacher shared with Milford Public School, Music Teacher shared with Califon, and ESL Teacher shared with Delaware Valley Regional High School	0
Technology Services	Shared Service Technology Contract with Delaware Valley Regional High School	0
Transportation Services, including Fuel	Vehicle maintenance and inspection services provided by Delaware Valley Regional High School	0
	Joint transportation with multiple districts for special education, nonpublic, athletic and field trips	0

Estimated Tax Rates

Municipality	Category	Amount
Frenchtown	(A) General Fund School Levy	2,486,762
	(D) Total School Levy	2,597,306
	(B) Estimated Net Taxable Valuation (as of 02/16/24)	249,241,800
	(H) Estimated Equalized Valuation (as of 02/16/24)	222,855,687
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9977
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0421
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1159
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1655

Employee Contract List for District

Name	Category	Measure
James Hintenach	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$137,505
	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	02/01/23
	End Date of Contract	06/30/27
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	14
	Description of Other Contracted Non-Working Days	Holiday and Family Illnes
	Total Allowances Amount	\$2,702
	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	Only upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only upon separation 2.08 accrued per month
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision in contract
	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	\$2,500
	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	CSA Mentor fee
	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
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
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	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
Subcontract Agreement	Total Allowances Amount	\$2,167
	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 days 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 paid to Delaware Valley Regional HS
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported