

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	87.0	80.0	84.0
On Roll Special Ed Full-Time	23.0	17.0	18.0
On Roll Subtotal	110.0	97.0	102.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Special Ed	2.0		0.0
Received		2.0	1.0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,279,074	2,486,762	2,535,251
	Total Tax Levy	10-121x	2,279,074	2,486,762	2,535,251
	Total Tuition	10-1300	7,280	0	25,000
	Rents and Royalties	10-1910	3,300	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	53,579	30,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	10	10	10
	Total Revenues from Local Sources		2,343,243	2,516,782	2,570,271
General Fund Revenues from Intermediate Sources	Payments in Lieu of Taxes to School District	10-2300	0	91,102	161,221
	Total Revenues from Intermediate Sources		0	91,102	161,221
General Fund Revenues from State Sources	School Choice Aid	10-3116	130,478	142,596	178,729
	Categorical Transportation Aid	10-3121	0	0	26,427
	Extraordinary Aid	10-3131	35,143	0	0
	Categorical Special Education Aid	10-3132	65,461	65,461	124,016
	Equalization Aid	10-3176	99,276	93,189	0
	Categorical Security Aid	10-3177	0	0	17,726
	Other State Aids	10-3XXX	910	0	0
	Total Revenues from State Sources		331,268	301,246	346,898
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	109,840	91,625	10,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	259,200	0
	Withdrawal from Maintenance Reserve	10-310	18,933	22,600	10,000
	Adjustment for Prior Year Encumbrances		0	47,123	0
	Actual Revenues (Over)/Under Expenditures		-78,676	0	0
General Fund Revenues	Total Operating Budget		2,724,608	3,329,678	3,098,390
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,422	0	0
	Other Revenue from Local Sources	20-1XXX	677	6,500	0
	Total Revenues from Local Sources	20-1XXX	20,099	6,500	0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	261,026
	Preschool Education Aid	20-3218	167,878	438,085	404,762
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	2,294	0	0
	Other Restricted Entitlements	20-32XX	634	1,305	1,068
	Total Revenues from State Sources		170,806	439,390	666,856
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	21,819	16,360
	Title II	20-4451-4455	1,173	4,091	3,068
	Title III	20-4491-4494	0	841	630
	IDEA Part B (Handicapped)	20-4420-4429	40,950	42,766	32,075
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	42,497	7,503	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	24,676	14,597	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	23,088	1,264	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	34,752	8,736	0
	ARP-ESSER	20-4540	17,999	0	0
	CRRSA Act-ESSER II	20-4534	3,301	0	0
	Other	20-4XXX	0	0	31,332
	CRRSA Act-Mental Health Grant	20-4536	11,011	0	0
	Total Revenues from Federal Sources		199,447	101,617	83,465
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	44,586	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	62,900	48,861
Special Revenue Fund Revenues	Total Grants and Entitlements		428,560	610,407	799,182
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	113,244	110,544	112,769
	Total Revenues from Local Sources		113,244	110,544	112,769
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		113,244	110,544	112,769
Debt Service Fund Revenues	Total Repayment of Debt		113,244	110,544	112,769
All Fund Revenues	Total Revenues/Sources		3,266,412	4,050,629	4,010,341

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	44,586	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	62,900	48,861
	Total Revenues/Sources Net of Transfers		3,221,826	3,987,729	3,961,480

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	925,711	984,846	931,689
	Special Education-Instruction	11-2XX-100-XXX	213,715	284,702	319,087
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	7,758	30,375	50,025
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	26,045	103,192	111,984
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,257	17,326	17,212
	Undistributed Expenditures-Health Services	11-000-213-XXX	57,616	59,368	61,315
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	65,256	77,812	84,000
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	75,509	90,494	109,622
	Undistributed Expenditures-Guidance	11-000-218-XXX	27,738	40,883	29,138
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	138,374	146,235	140,973
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,388	26,864	32,213
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	21,176	23,010	26,907
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,080	1,480	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	50,823	56,688	56,603
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	83,659	81,473	76,326
	Undistributed Expenditures-Central Services	11-000-251-XXX	82,764	97,166	94,100
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	283,705	282,324	281,720
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	32,266	50,568	49,458
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	426,422	557,010	607,190
	Total Undistributed Expenditures		1,392,078	1,711,893	1,784,761
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
General Fund Current Expenses	Total General Current Expense		2,539,262	3,011,826	3,085,572
Capital Outlay	Equipment	12-XXX-XXX-730	23,664	45,834	0
	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	259,200	0
	Increase In Capital Reserve	10-604	148,864	0	0
	Interest Deposit to Capital Reserve	10-604	10	10	10
	Total Capital Outlay		185,346	317,852	12,818
General Fund Expenses and Transfers	General Fund Grand Total		2,724,608	3,329,678	3,098,390

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	677	6,500	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	118,861	145,555	164,006
	Support Services	20-218-200-XXX	85,993	349,430	541,143
	Facility Acquisition and Construction Services	20-218-400-XXX	7,610	6,000	9,500
	Total Preschool Education Aid	20-218-XXX-XXX	212,464	500,985	714,649
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	159	153	130
	Nonpublic Nursing Services	20-XXX-XXX-XXX	330	390	332
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	145	147	83
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	615	523
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	2,294	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	215,392	502,290	715,717
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	21,819	16,360
	Title II	20-XXX-XXX-XXX	1,173	4,091	3,068
	Title III	20-XXX-XXX-XXX	0	841	630
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	40,950	42,766	32,075
	Other	20-XXX-XXX-XXX	0	0	31,332
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	3,301	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	11,011	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	17,999	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	42,497	7,503	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	24,676	14,597	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	23,088	1,264	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	34,752	8,736	0
	Total Federal Projects	20-XXX-XXX-XXX	199,447	101,617	83,465
Special Revenue Fund Expenses	Total Special Revenue Funds		428,560	610,407	799,182

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	113,244	110,544	112,769
	Total Debt Service Funds		113,244	110,544	112,769
All Fund Expenses	Total Expenditures/Appropriations		3,266,412	4,050,629	4,010,341
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	44,586	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	62,900	48,861
	Total Expenditures Net of Transfers		3,221,826	3,987,729	3,961,480

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	355,412	341,625	260,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	467,724	616,598	607,408	607,418
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	201,689	182,756	160,166	150,176
	Legal Reserve	50,000	0	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
Restricted for Special Revenue Fund	Student Activity Fund	28,520	34,898	34,898	34,898
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,517	\$25,854	\$22,736	\$31,580	\$32,779
Total Classroom Instruction	\$13,595	\$14,797	\$12,853	\$17,896	\$17,355
Classroom-Salaries and Benefits	\$12,415	\$13,383	\$11,789	\$16,434	\$15,802
Classroom-General Supplies and Textbooks	\$571	\$720	\$563	\$774	\$800
Classroom-Purchased Services	\$609	\$694	\$502	\$688	\$753
Total Support Services	\$4,505	\$5,320	\$5,105	\$7,082	\$8,963
Support Services-Salaries and Benefits	\$3,805	\$4,314	\$4,192	\$5,815	\$6,326
Total Administrative Costs	\$2,387	\$2,490	\$2,069	\$2,885	\$2,674
Administration Salaries and Benefits	\$1,599	\$1,666	\$1,431	\$1,908	\$1,787
Total Operations and Maintenance of Plant	\$2,769	\$3,123	\$2,375	\$3,275	\$3,117
Operations and Maintenance-Salaries and Benefits	\$1,292	\$1,587	\$1,108	\$1,513	\$1,416
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$230	\$92	\$297	\$392	\$615
Total Equipment Costs	\$23	\$306	\$132	\$534	\$93
Legal Costs	\$34	\$15	\$30	\$41	\$49
Employee Benefits as a percentage of salaries*	27.16%	27.87%	32.19%	31.70%	33.48%

*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 2024-25 revised appropriations and the 2025-26 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
300	Work Family Connection	10,000	Contract for Before and After Care
395	Frenchtown Borough	161,221	Proceeds from Agreement with Borough for PILOT Revnues

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
Social Worker/Psychologist	School Psychologist & LDT-C services provided by Delaware Valley Regional High School	0
Staffing - Other	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	2,535,251
	(D) Total School Levy	2,648,020
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	249,241,800
	(H) Estimated Equalized Valuation (as of 10/01/24)	250,443,931
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0172
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0624
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0123
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0573

Employee Contract List for District

Name	Category	Measure
James Hintenach	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$141,630
	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	\$3,400
	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	\$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	\$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
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	07/01/24
	End Date of Contract	06/30/25
	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	\$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 payout of sick days
	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
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Amount paid to Del Val for Shared Service Contract
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported