

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	111.0	115.0	123.0
On Roll Special Ed Full-Time	15.0	16.0	17.0
On Roll Subtotal	126.0	131.0	140.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	2.0	1.0	12.0

Advertised Revenues

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	2,314,460	2,543,592	2,654,835
	Total Tax Levy	10-121x	2,314,460	2,543,592	2,654,835
	Total Tuition	10-1300	32,270	34,760	30,000
	Rents and Royalties	10-1910	0	22,192	8,500
	Unrestricted Miscellaneous Revenues	10-1XXX	0	12,000	21,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	2,100	2,100
	Interest Earned on Capital Reserve Funds	10-1XXX	13,770	6,000	6,000
	Other Restricted Miscellaneous Revenues	10-1XXX	57,688	0	0
	Total Revenues from Local Sources		2,418,188	2,621,644	2,723,435
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	81,177	81,177	60,459
	Extraordinary Aid	10-3131	22,264	0	0
	Categorical Special Education Aid	10-3132	113,797	114,922	126,844
	Categorical Security Aid	10-3177	12,976	12,976	19,030
	Total Revenues from State Sources		230,214	209,075	206,333
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	89,979	62,625
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	305,000	200,000
	Withdrawal from Maintenance Reserve	10-310	0	0	130,000
	Adjustment for Prior Year Encumbrances		0	4,563	0
	Actual Revenues (Over)/Under Expenditures		79,638	0	0
General Fund Revenues	Total Operating Budget		2,728,040	3,230,261	3,322,393
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	21,627	0	0
	Title II	20-4451-4455	3,491	2,400	2,040
	ARP-IDEA Basic	20-4419	0	4,622	0
	IDEA Part B (Handicapped)	20-4420-4429	36,572	26,528	22,549
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	4,048	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	10,667	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	18,625	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	13,500	0	0
	ARP-ESSER	20-4540	38,200	30,000	0
	CRRSA Act-Learning Acceleration Grant	20-4535	3,804	0	0
	Other	20-4XXX	11,250	20,976	33,311
	Total Revenues from Federal Sources		161,784	84,526	57,900
Special Revenue Fund Revenues	Total Grants and Entitlements		161,784	84,526	57,900
All Fund Revenues	Total Revenues/Sources		2,889,824	3,314,787	3,380,293
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,889,824	3,314,787	3,380,293

Advertised Appropriations

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	771,123	813,273	685,017
	Special Education-Instruction	11-2XX-100-XXX	136,471	141,316	146,439
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,058	5,875	4,300
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	62,120	60,182	73,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	110,064	91,453	61,800
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	56,211	46,810	60,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	59,318	35,000	38,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	24,334	68,566	106,439
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	13,452	7,363	95,197
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	35,070	60,103	60,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	94,552	100,263	178,943
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	49,126	90,792	2,263
	Undistributed Expenditures-Central Services	11-000-251-XXX	103,287	91,200	93,051
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	352,510	449,341	471,779
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	298,522	310,805	323,746
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	394,131	408,145	445,600
	Undistributed Expenditures-Food Services	11-000-310-930	4,000	4,000	12,000
	Total Undistributed Expenditures		1,656,697	1,824,023	2,022,918
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,100	2,100
	Interest Earned on Current Expense Emergency Res	10-607	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		2,568,349	2,787,587	2,861,774
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	0	305,000	200,000
	Interest Deposit to Capital Reserve	10-604	0	6,000	6,000
	Total Capital Outlay		0	311,000	206,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	159,691	131,674	254,619
	General Fund Grand Total		2,728,040	3,230,261	3,322,393

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,627	0	0
	Title II	20-XXX-XXX-XXX	3,491	2,400	2,040
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	36,572	26,528	22,549
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	4,622	0
	Other	20-XXX-XXX-XXX	11,250	20,976	33,311
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	3,804	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	38,200	30,000	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	4,048	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	10,667	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	18,625	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	13,500	0	0
	Total Federal Projects	20-XXX-XXX-XXX	161,784	84,526	57,900
Special Revenue Fund Expenses	Total Special Revenue Funds		161,784	84,526	57,900
All Fund Expenses	Total Expenditures/Appropriations		2,889,824	3,314,787	3,380,293
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,889,824	3,314,787	3,380,293

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	362,424	272,264	72,264	22,264
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	507,289	521,059	405,859	211,859
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	261,000	266,116	268,216	140,316
	Legal Reserve	114,451	102,604	12,625	0
	Unemployment Fund	20,741	17,327	17,327	17,327
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	126,327	130,373	131,373	132,373
	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	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	\$17,233	\$18,931	\$19,585	\$19,946	\$19,085
Total Classroom Instruction	\$9,631	\$11,042	\$10,887	\$11,068	\$9,900
Classroom-Salaries and Benefits	\$9,261	\$10,484	\$10,275	\$10,445	\$9,458
Classroom-General Supplies and Textbooks	\$106	\$158	\$107	\$108	\$101
Classroom-Purchased Services	\$263	\$399	\$506	\$514	\$341
Total Support Services	\$2,557	\$2,640	\$2,649	\$2,697	\$3,275
Support Services-Salaries and Benefits	\$1,898	\$2,097	\$2,209	\$2,245	\$2,168
Total Administrative Costs	\$1,665	\$2,139	\$2,333	\$2,371	\$2,126
Administration Salaries and Benefits	\$1,131	\$1,686	\$1,976	\$2,009	\$1,771
Total Operations and Maintenance of Plant	\$3,201	\$3,039	\$3,635	\$3,728	\$3,657
Operations and Maintenance-Salaries and Benefits	\$1,120	\$1,351	\$1,559	\$1,585	\$979
Board Contribution to Food Services	\$131	\$34	\$33	\$33	\$93
Total Extracurricular Costs	\$48	\$35	\$48	\$49	\$33
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$105	\$82	\$41	\$41	\$39
Employee Benefits as a percentage of salaries*	25.40%	27.32%	25.84%	25.84%	31.27%
<div><div>*Does not include pension and social security paid by the State on-behalf of the district.</div><div>**Federal and State funds in the blended resource school-based budgets.</div></div> <div><p>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.</p></div>					

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Township Employees plow school parking lot	0
Purchasing	Hunterdon / Sussex County Co-Op for Purchasing / Services	0
	Participation with ED-DATA for Co-Op purchasing / services	0
Special Education Services	Contract w/ Blairstown Township BOE for CST Services	0

Estimated Tax Rates

Municipality	Category	Amount
Frelinghuysen	(A) General Fund School Levy	2,654,835
	(D) Total School Levy	2,654,835
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	289,644,607
	(H) Estimated Equalized Valuation (as of 10/01/24)	374,378,078
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9166
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9166
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7091
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7091

Employee Contract List for District

Name	Category	Measure
Beirne, Hillary	Job Title	Other
	Job Title II	Supervisor
	Base Annual Salary Amount	\$85,000
	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	11/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	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	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Beirne, Hillary	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
Flores, Edward	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,000
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Flores, Edward	Total Allowances Amount	\$8,620
	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	Capped @ 15k upon retirement 1/260xSal
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Veras, Jarlyn	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$131,325
	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
Veras, Jarlyn	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$2,030
	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	\$10,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped @ 10k upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N.A
	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
Veras, Jarlyn	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