

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	108.0	104.0	110.0
On Roll Special Ed Full-Time	21.0	25.0	18.0
On Roll Subtotal	129.0	129.0	128.0
Sent to Other Districts Special Ed		1.0	2.0
Received	12.0	13.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,870,537	1,907,948	1,946,107
Total Tuition	10-1300	70,257	72,050	81,950
Rents And Royalties	10-1910	3,300	3,300	3,300
Unrestricted Miscellaneous Revenues	10-1XXX	2,383	2,100	1,500
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		1,946,477	1,985,498	2,032,957
Revenues from State Sources:				
School Choice Aid	10-3116	135,422	135,422	187,083
Categorical Transportation Aid	10-3121	457	457	457
Extraordinary Aid	10-3131	33,834	0	0
Categorical Special Education Aid	10-3132	85,703	85,703	85,703
Equalization Aid	10-3176	508,039	508,039	508,039
Categorical Security Aid	10-3177	3,251	3,251	3,251
Adjustment Aid	10-3178	9,673	9,673	0
Parcc Readiness Aid	10-3181	1,240	1,240	0
Per Pupil Growth Aid	10-3182	1,240	1,240	0
Professional Learning Community Aid	10-3183	1,240	1,240	0
Other State Aids	10-3XXX	1,392	0	0
Subtotal - Revenues From State Sources		781,491	746,265	784,533
Budgeted Fund Balance - Operating Budget	10-303	50,000	85,226	80,803
Withdrawal From Maint. Reserve	10-310	26,426	18,000	10,000
Adjustment For Prior Year Encumbrances		0	13,949	0
Actual Revenues (Over)/Under Expenditures		41,371	0	0
Total Operating Budget		2,845,765	2,848,938	2,908,293
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Revenue From Local Sources	20-1XXX	2,833	0	0
Total Revenues From Local Sources	20-1XXX	2,833	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	909	4,367	3,712
Total Revenues From State Sources		909	4,367	3,712
Revenues from Federal Sources:				
Title I	20-4411-4416	5,817	30,627	18,500
Title II	20-4451-4455	4,457	3,067	0
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	39,007	37,682	32,030
Other	20-4XXX	18,825	20,713	18,000
Total Revenues From Federal Sources		68,106	102,089	77,030
Total Grants And Entitlements		71,848	106,456	80,742
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	112,939	112,869	110,619
Total Revenues From Local Sources		112,939	112,869	110,619
Total Local Repayment Of Debt		112,939	112,869	110,619
Actual Revenues (Over)/Under Expenditures		2,180	0	0
Total Repayment Of Debt		115,119	112,869	110,619
Total Revenues/Sources		3,032,732	3,068,263	3,099,654
Total Revenues/Sources Net of Transfers		3,032,732	3,068,263	3,099,654

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	928,603	866,000	908,205
Special Education - Instruction	11-2XX-100-XXX	356,850	349,981	334,910
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	10,685	17,295	13,105
School-Sponsored Athletics - Instruction	11-402-100-XXX	12,776	13,040	13,040
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	16,050	34,000
Undist. Expenditures - Health Services	11-000-213-XXX	71,647	75,785	79,145
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	65,117	70,311	61,232
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	14,045	0	20,999
Undist. Expenditures - Guidance	11-000-218-XXX	22,645	26,131	24,456
Undist. Expenditures - Child Study Teams	11-000-219-XXX	119,852	116,784	114,697
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	27,720	42,078	46,001
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	53,245	56,653	37,965
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,064	9,138	3,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	45,772	38,825	39,100
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	54,965	64,660	67,049
Undist. Expend. - Central Services	11-000-251-XXX	82,071	86,790	76,508
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	217,125	300,516	258,395
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	28,604	111,848	105,026
Personal Services - Employee Benefits	11-XXX-XXX-2XX	606,635	558,187	658,552
Undistributed Expenditures-Food Services	11-000-310-930	6,319	10,000	0
Total Undistributed Expenditures		1,418,826	1,583,756	1,626,125
Increase In Maintenance Reserve	10-606	5,000	0	0
Total General Current Expense		2,732,740	2,830,072	2,895,385
Capital Expenditures:				
Equipment	12-XXX-XXX-730	100,217	5,958	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	12,808	12,808	12,808
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		113,025	18,866	12,908
General Fund Grand Total		2,845,765	2,848,938	2,908,293
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,833	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	170	219	186
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	2,546	2,164
Nonpublic Nursing Services	20-XXX-XXX-XXX	361	776	660
Nonpublic Technology Initiative	20-XXX-XXX-XXX	78	226	192
Nonpublic Security Aid	20-XXX-XXX-XXX	300	600	510
Total Other State Projects		909	4,367	3,712
Total State Projects	20-XXX-XXX-XXX	909	4,367	3,712
Federal Projects:				
Title I	20-XXX-XXX-XXX	5,817	30,627	18,500
Title II	20-XXX-XXX-XXX	4,457	3,067	0
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	39,007	37,682	32,030
Other	20-XXX-XXX-XXX	18,825	20,713	18,000
Total Federal Projects	20-XXX-XXX-XXX	68,106	102,089	77,030
Total Special Revenue Funds		71,848	106,456	80,742
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	115,119	112,869	110,619
Total Debt Service Funds		115,119	112,869	110,619
Total Expenditures/Appropriations		3,032,732	3,068,263	3,099,654
Total Expenditures Net of Transfers		3,032,732	3,068,263	3,099,654

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	300,831	308,379	250,000	169,197
Unrestricted	Repayment of Debt	2,180	0	0	0
Restricted for General Operating Budget	Capital Reserve	159,550	159,550	159,650	159,750
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	147,916	126,490	108,490	98,490
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,402	\$21,185	\$21,487	\$20,947	\$21,534
Total Classroom Instruction	\$10,368	\$13,218	\$13,112	\$12,127	\$12,807
Classroom-Salaries and Benefits	\$9,871	\$12,365	\$12,357	\$11,395	\$12,003
Classroom-General Supplies and Textbooks	\$281	\$592	\$454	\$443	\$529
Classroom-Purchased Services	\$216	\$261	\$300	\$289	\$275
Total Support Services	\$3,122	\$3,763	\$3,636	\$3,816	\$4,098
Support Services-Salaries and Benefits	\$2,962	\$3,183	\$3,136	\$3,276	\$3,590
Total Administrative Costs	\$1,914	\$1,919	\$2,012	\$2,000	\$1,996
Administration Salaries and Benefits	\$1,202	\$1,092	\$1,281	\$1,256	\$1,260
Total Operations and Maintenance of Plant	\$1,796	\$2,036	\$2,488	\$2,689	\$2,425
Operations and Maintenance-Salaries and Benefits	\$1,005	\$1,149	\$1,246	\$1,191	\$1,268
Board Contribution to Food Services	\$2	\$50	\$0	\$78	\$0
Total Extracurricular Costs	\$199	\$195	\$239	\$237	\$207
Total Equipment Costs	\$352	\$787	\$0	\$46	\$0
Legal Costs	\$8	\$39	\$12	\$12	\$12
Employee Benefits as a percentage of salaries*	28.94%	35.88%	37.25%	33.06%	38.86%

\*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Delaware Valley Regional High School	0
Custodial and Maintenance Services	Shared Facilities Manager and Custodial/Maintenance Agreement with Delaware Valley Regional High School	0
Food Services	Satellite Lunch Program to Milford Public School	0
Recycling	Trash and snow removal, recycling and athletic field maintenance shared with Borough of Frenchtown	0
Staffing - Other	World Language Teacher shared with Milford Public School	0
Superintendent and Assistant Sup.	Shared Superintendent with Frenchtown BOE	0
Others	Member of the Alliance for Competitive Energy Services (ACES)	0
Transportation Services, including Fuel	Joint Transportation with multiple districts for regular, special ed, nonpublic athletic and field trip routes	0
Transportation Services, including Fuel	Vehicle maintenance and inspection services provided to multiple districts	0
Purchasing	Member of several purchasing cooperatives such as Hunterdon County ESC, Ed-Data and ESCNJ	0
Curriculum Services	Shared curriculum mapping software and other software with Delaware Valley Regional High School	0
Technology Services	Shared Service Technology Contract with Delaware Valley Regional High School	0
Insurance Coverages and Benefits	Member of New Jersey Schools Insurance Group	0
Insurance Coverages and Benefits	Member of the Public Employer Trust for Health Benefits	0

ID=Frenchtown

Category	Amount
(A) General Fund School Levy	1,946,107
(D) Total School Levy	2,056,726
(B) Estimated Net Taxable Valuation (as of 02/13/18)	152,747,264
(H) Estimated Equalized Valuation (as of 10/01/17)	176,044,612
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2741
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3465
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1055
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1683

Name=Christina Lauck

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$107,520
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	07/01/17
End Date of Contract	06/30/18
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,897
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,135
Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of earned days upon separation
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Christina Lauck

Category	Measure
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

Name=Shared Service Agreement

Category	Measure
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	07/01/15
End Date of Contract	06/30/20
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

Name=Shared Service Agreement

Category	Measure
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 HS
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Subcontract Agreement

Category	Measure
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	07/01/17
End Date of Contract	06/30/18
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

Name=Subcontract Agreement

Category	Measure
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 HS
Additional Comment 2	None Reported
Additional Comment 3	None Reported