

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	120.0	116.0	116.0
On Roll Special Ed Full-Time	22.0	19.0	14.0
On Roll Subtotal	142.0	135.0	130.0
Received	7.0	6.0	4.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,102,128	2,144,171	2,224,585
	Total Tuition	10-1300	0	15,000	15,000
	Rents and Royalties	10-1910	0	7,800	8,400
	Unrestricted Miscellaneous Revenues	10-1XXX	42,587	3,000	3,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	50
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	2,246	100	100
	Total Revenues from Local Sources		2,146,961	2,170,171	2,251,235
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	81,177	81,177	81,177
	Extraordinary Aid	10-3131	860	0	0
	Categorical Special Education Aid	10-3132	122,858	122,858	122,858
	Equalization Aid	10-3176	274,195	246,133	146,342
	Categorical Security Aid	10-3177	12,976	12,976	12,976
	Adjustment Aid	10-3178	46,562	0	0
	Total Revenues from State Sources		538,628	463,144	363,353
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	100,335	93,808
	Withdrawal from Maintenance Reserve	10-310	0	0	65,000
	Adjustment for Prior Year Encumbrances		0	55,988	0
	Actual Revenues (Over)/Under Expenditures		-262,450	0	0
General Fund Revenues	Total Operating Budget		2,423,139	2,789,638	2,773,396
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	14,066	0
	Title II	20-4451-4455	2,584	3,323	2,825
	I.D.E.A. Part B (Handicapped)	20-4420-4429	37,846	37,586	31,948
	CARES Act Education Stabilization Fund	20-4530	0	8,820	0
	CARES-Digital Divide Grant	20-4531	0	3,000	0
	Coronavirus Relief Fund (CRF)	20-4532	0	4,018	0
	Other	20-4XXX	12,041	28,888	25,543
	Total Revenues from Federal Sources		52,471	99,701	60,316
Special Revenue Fund Revenues	Total Grants and Entitlements		52,471	99,701	60,316

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
All Fund Revenues	Total Revenues/Sources		2,475,610	2,889,339	2,833,712
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,475,610	2,889,339	2,833,712

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	808,826	909,635	949,765
	Special Education-Instruction	11-2XX-100-XXX	168,289	125,208	138,961
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	423	7,176	4,026
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,500	1,500	1,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	75,371	85,754	86,405
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	85,706	79,256	85,855
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	45,922	50,217	51,422
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	11,955	26,700	29,841
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	45,022	47,700	54,621
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,518	106,205	108,886
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	68,181	57,297	51,484
	Undistributed Expenditures-Central Services	11-000-251-XXX	80,673	72,300	59,273
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	327,615	404,971	395,368
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	156,279	171,400	167,589
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	325,794	371,593	369,973
	Undistributed Expenditures-Food Services	11-000-310-930	10,249	2,239	0
	Total Undistributed Expenditures			1,340,785	1,477,132
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	0	50
General Fund Current Expenses	Total General Current Expense		2,318,323	2,519,251	2,555,119
Capital Outlay	Equipment	12-XXX-XXX-730	3,850	94,618	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	38,897	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		3,850	133,615	100
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	100,966	136,772	218,177
	General Fund Grand Total		2,423,139	2,789,638	2,773,396

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	14,066	0
	Title II	20-XXX-XXX-XXX	2,584	3,323	2,825
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	37,846	37,586	31,948
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	8,820	0
	Other	20-XXX-XXX-XXX	12,041	28,888	25,543
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	3,000	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	4,018	0
	Total Federal Projects	20-XXX-XXX-XXX	52,471	99,701	60,316
Special Revenue Fund Expenses	Total Special Revenue Funds		52,471	99,701	60,316
All Fund Expenses	Total Expenditures/Appropriations		2,475,610	2,889,339	2,833,712
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,475,610	2,889,339	2,833,712

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	244,646	321,745	321,845	321,945
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	145,220	179,128	179,228	114,328
	Legal Reserve	99,285	192,233	92,948	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	25,000	25,000	25,050
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	252,030	251,910	250,860	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,145	\$16,009	\$19,064	\$18,048	\$19,718
Total Classroom Instruction	\$9,084	\$9,440	\$11,217	\$10,580	\$11,817
Classroom-Salaries and Benefits	\$8,133	\$8,613	\$9,791	\$9,221	\$10,883
Classroom-General Supplies and Textbooks	\$306	\$232	\$483	\$468	\$207
Classroom-Purchased Services	\$645	\$595	\$942	\$892	\$727
Total Support Services	\$1,982	\$2,127	\$2,541	\$2,405	\$2,726
Support Services-Salaries and Benefits	\$1,319	\$1,364	\$1,731	\$1,638	\$1,955
Total Administrative Costs	\$1,858	\$1,920	\$1,963	\$1,857	\$1,856
Administration Salaries and Benefits	\$1,591	\$1,690	\$1,684	\$1,594	\$1,571
Total Operations and Maintenance of Plant	\$2,172	\$2,441	\$3,283	\$3,132	\$3,284
Operations and Maintenance-Salaries and Benefits	\$627	\$848	\$1,125	\$1,064	\$1,226
Board Contribution to Food Services	\$45	\$76	\$0	\$17	\$0
Total Extracurricular Costs	\$3	\$3	\$59	\$56	\$34
Total Equipment Costs	\$24	\$29	\$325	\$728	\$0
Legal Costs	\$12	\$11	\$28	\$27	\$29
Employee Benefits as a percentage of salaries*	22.64%	23.71%	26.85%	26.46%	24.05%

\*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 2020-21 revised appropriations and the 2021-22 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	Joint Insurance Fund	0
Municipal/Public Works	Frelinghuysen Twp Recreation uses ball fields for softball, baseball, soccer during fall and spring	0
	Frelinghuysen Twp provides snowplowing services to district	0
	Frelinghuysen Twp Recreations uses the gym for indoor basketball, indoor soccer and softball training during the winter months	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	2,224,585
	(D) Total School Levy	2,224,585
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	289,536,619
	(H) Estimated Equalized Valuation (as of 10/01/20)	277,727,341
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.7683
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.7683
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8010
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8010

Employee Contract List for District

Name	Category	Measure
Karin Laraway	Job Title	Business Administrator
	Job Title II	None
	Base Annual Salary Amount	\$64,548
	Full-Time Equivalent (FTE)	0.6
	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	04/30/21
	Contracted Number of Annual Work Days	126
	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	\$1,150
	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	Not eligible for payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible for payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible for payout
	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
Karin Laraway	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	\$136,594
	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	Holidays

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 payment available upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payment 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	