

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	100.0	93.0	99.0
On Roll Special Ed Full-Time	19.0	21.0	22.0
On Roll Subtotal	119.0	114.0	121.0
In Private School Placements	1.0	1.0	1.0
Received	9.0	14.0	13.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,172,109	2,236,065	2,279,074
	Total Tuition	10-1300	42,550	66,000	66,000
	Rents and Royalties	10-1910	3,300	3,300	0
	Unrestricted Miscellaneous Revenues	10-1XXX	7,912	1,500	30,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	5	0
	Interest Earned on Capital Reserve Funds	10-1XXX	5	5	10
	Total Revenues from Local Sources			2,225,876	2,306,875
General Fund Revenues from Intermediate Sources	Payments in Lieu of Taxes to School District	10-2300	0	0	50,204
	Total Revenues from Intermediate Sources		0	0	50,204
General Fund Revenues from State Sources	School Choice Aid	10-3116	143,316	130,496	130,478
	Extraordinary Aid	10-3131	31,953	0	0
	Categorical Special Education Aid	10-3132	65,461	65,461	65,461
	Equalization Aid	10-3176	251,929	174,791	99,276
	Other State Aids	10-3XXX	580	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
	Total Revenues from State Sources			513,239	370,748
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	13,952	0	0
	Total Revenues from Federal Sources		13,952	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	10,000	42,533	109,840
	Withdrawal from Maintenance Reserve	10-310	34,400	0	8,933
	Adjustment for Prior Year Encumbrances		0	22,781	0
	Actual Revenues (Over)/Under Expenditures		-62,351	0	0
General Fund Revenues	Total Operating Budget		2,735,116	2,742,937	2,839,276
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,948	0	0
	Other Revenue from Local Sources	20-1XXX	0	10,756	0
	Total Revenues from Local Sources	20-1XXX	5,948	10,756	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	2,533	742	630
	Total Revenues from State Sources		2,533	742	630

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	46	0	0
	Title II	20-4451-4455	5,536	7,263	1,977
	Title III	20-4491-4494	0	1,371	1,165
	Title IV	20-4471-4474	10,059	750	0
	Arp-Idea Preschool	20-4409	466	0	0
	Arp-Idea Basic	20-4419	5,469	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	37,187	38,606	32,815
	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	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,702	38,364	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	73,607	53,749	0
	CRRSA Act-ESSER II	20-4534	14,129	42,116	0
	CRRSA Act-Learning Acceleration Grant	20-4535	14,854	10,145	0
	Other	20-4XXX	17,248	0	0
	CRRSA Act-Mental Health Grant	20-4536	22,317	24,183	0
	Total Revenues from Federal Sources		202,620	351,547	35,957
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-74	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		211,027	363,045	36,587
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	113,419	110,869	113,242
	Total Revenues from Local Sources		113,419	110,869	113,242
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	2
	Total Local Repayment of Debt		113,419	110,869	113,244
Debt Service Fund Revenues	Total Repayment of Debt		113,419	110,869	113,244
All Fund Revenues	Total Revenues/Sources		3,059,562	3,216,851	2,989,107
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,059,562	3,216,851	2,989,107

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	841,997	909,893	904,776
	Special Education-Instruction	11-2XX-100-XXX	240,433	273,914	333,572
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	7,231	23,675	20,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	15,930	27,543	32,995
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,758	10,337	18,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	72,457	65,944	61,400
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	70,537	64,601	64,601
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	59,872	76,323	65,544
	Undistributed Expenditures-Guidance	11-000-218-XXX	25,886	27,010	27,988
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	130,846	137,466	143,921
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	39,621	25,110	16,087
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	33,384	38,545	29,716
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	1,654	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	44,133	45,076	50,009
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	67,055	80,540	85,515
	Undistributed Expenditures-Central Services	11-000-251-XXX	78,806	86,015	86,327
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	280,129	277,373	274,298
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	33,729	41,261	39,456
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	448,857	517,839	565,250
	Total Undistributed Expenditures			1,413,000	1,522,637
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	0
	Increase In Maintenance Reserve	10-606	120,000	0	0
General Fund Current Expenses	Total General Current Expense		2,622,661	2,730,124	2,820,455
Capital Outlay	Equipment	12-XXX-XXX-730	27,204	0	6,003
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,808	12,808	12,808
	Increase In Capital Reserve	10-604	72,438	0	0
	Interest Deposit to Capital Reserve	10-604	5	5	10
	Total Capital Outlay			112,455	12,813
General Fund Expenses and Transfers	General Fund Grand Total		2,735,116	2,742,937	2,839,276

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	10,756	0
	Student Activity Fund	20-475-XXX-XXX	5,874	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	66	56
	Nonpublic Nursing Services	20-XXX-XXX-XXX	0	224	190
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	42	36
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	410	348
	Other	20-XXX-XXX-XXX	2,533	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,533	742	630
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	46	0	0
	Title II	20-XXX-XXX-XXX	5,536	7,263	1,977
	Title III	20-XXX-XXX-XXX	0	1,371	1,165
	Title IV	20-XXX-XXX-XXX	10,059	750	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	37,187	38,606	32,815
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	5,469	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	466	0	0
	Other	20-XXX-XXX-XXX	17,248	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	14,129	42,116	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	14,854	10,145	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	22,317	24,183	0
	Arp ESSER Grant Program	20-487-xxx-xxx	73,607	53,749	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	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,702	38,364	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
		Total Federal Projects	20-XXX-XXX-XXX	202,620	351,547
Special Revenue Fund Expenses	Total Special Revenue Funds		211,027	363,045	36,587

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	113,419	110,869	113,244
	Total Debt Service Funds		113,419	110,869	113,244
All Fund Expenses	Total Expenditures/Appropriations		3,059,562	3,216,851	2,989,107
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,059,562	3,216,851	2,989,107

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	292,129	287,484	200,160	140,320
	Repayment of Debt	0	0	2	0
Restricted for General Operating Budget	Capital Reserve	225,000	297,443	297,448	297,458
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	116,089	201,689	201,694	192,761
	Legal Reserve	5,049	55,049	50,000	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	26,744	26,818	26,818	26,818
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,185	\$22,804	\$22,881	\$23,345	\$22,711
Total Classroom Instruction	\$13,110	\$12,699	\$12,982	\$13,245	\$13,245
Classroom-Salaries and Benefits	\$12,546	\$11,744	\$11,966	\$12,012	\$12,181
Classroom-General Supplies and Textbooks	\$275	\$508	\$503	\$588	\$427
Classroom-Purchased Services	\$290	\$447	\$513	\$644	\$637
Total Support Services	\$5,003	\$5,066	\$4,856	\$4,858	\$4,414
Support Services-Salaries and Benefits	\$4,028	\$4,099	\$3,935	\$3,937	\$3,555
Total Administrative Costs	\$2,217	\$2,033	\$2,076	\$2,206	\$2,204
Administration Salaries and Benefits	\$1,323	\$1,122	\$1,350	\$1,467	\$1,500
Total Operations and Maintenance of Plant	\$2,816	\$2,893	\$2,670	\$2,743	\$2,596
Operations and Maintenance-Salaries and Benefits	\$1,244	\$1,288	\$1,327	\$1,299	\$1,332
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$33	\$84	\$264	\$262	\$220
Total Equipment Costs	\$28	\$253	\$0	\$0	\$50
Legal Costs	\$13	\$12	\$18	\$28	\$33
Employee Benefits as a percentage of salaries*	38.80%	29.21%	32.24%	31.25%	32.84%

*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 2022-23 revised appropriations and the 2023-24 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	29,000	Before and After Care Program Partnership
395	Frenchtown Borough	50,204	Shared Revenues from a PILOT Program

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	Shared Facility Manager and 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 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 spec ed, nonpublic, athletic and field trips	0

Estimated Tax Rates

Municipality	Category	Amount
Frenchtown	(A) General Fund School Levy	2,279,074
	(D) Total School Levy	2,392,316
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	151,828,409
	(H) Estimated Equalized Valuation (as of 10/01/22)	199,642,878
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5011
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5757
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1416
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1983

Employee Contract List for District

Name	Category	Measure
James Hintenach	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$133,500
	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 & Family Illness
	Total Allowances Amount	\$2,300
	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	\$20,135
	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
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout allowance
	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	07/01/22
	End Date of Contract	06/30/23
	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
	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
	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