

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	123.0	123.0	131.0
On Roll Special Ed Full-Time	13.0	14.0	9.0
On Roll Subtotal	136.0	137.0	140.0
Sent to Other Districts Special Ed	1.0		1.0
Received	15.0	20.0	10.0

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	2,224,585	2,269,077	2,314,460
	Total Tuition	10-1300	0	56,700	31,600
	Rents and Royalties	10-1910	0	8,400	8,400
	Unrestricted Miscellaneous Revenues	10-1XXX	53,174	3,000	12,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	2,100
	Interest Earned on Capital Reserve Funds	10-1XXX	1,272	100	6,000
	Total Revenues from Local Sources		2,279,031	2,337,427	2,375,560
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	81,177	81,177	81,177
	Extraordinary Aid	10-3131	20,363	0	0
	Categorical Special Education Aid	10-3132	122,858	122,858	113,797
	Equalization Aid	10-3176	146,342	49,112	0
	Categorical Security Aid	10-3177	12,976	12,976	12,976
	Other State Aids	10-3XXX	745	50,000	0
	Total Revenues from State Sources		384,461	316,123	207,950
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	77,767	87,580
	Withdrawal from Maintenance Reserve	10-310	0	57,000	0
	Adjustment for Prior Year Encumbrances		0	272	0
	Actual Revenues (Over)/Under Expenditures		35,986	0	0
General Fund Revenues	Total Operating Budget		2,699,478	2,788,589	2,671,090
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	3,244	0	0
	Total Revenues from State Sources		3,244	0	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	0	2,814	2,400
	Title IV	20-4471-4474	8,800	0	0
	Arp-Idea Preschool	20-4409	2,935	0	0
	Arp-Idea Basic	20-4419	33,469	0	4,622
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	31,190	26,528
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	42,500	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	34,000	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	34,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	38,250	0
	Arp-ESSER	20-4540	0	85,553	30,000
	CRRSA Act-ESSER II	20-4534	28,231	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	2,394	0	0
	Other	20-4XXX	30,208	24,678	20,976
	CRRSA Act-Mental Health Grant	20-4536	32,897	0	0
	Total Revenues from Federal Sources		138,934	292,985	84,526
Special Revenue Fund Revenues	Total Grants and Entitlements		142,178	292,985	84,526
All Fund Revenues	Total Revenues/Sources		2,841,656	3,081,574	2,755,616
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,841,656	3,081,574	2,755,616

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	870,425	823,624	789,710
	Special Education-Instruction	11-2XX-100-XXX	125,417	145,944	135,716
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	719	3,875	5,875
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	59,680	47,441	60,182
	Undistributed Expenditures-Health Services	11-000-213-XXX	85,055	88,946	89,408
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	111,270	77,668	46,810
	Undistributed Expenditures-Guidance	11-000-218-XXX	44,138	31,682	59,318
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	60,900	31,486
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	29,336	30,127	22,177
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	4,200	60,142	47,426
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	97,626	99,189	100,730
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	72,386	52,770	61,769
	Undistributed Expenditures-Central Services	11-000-251-XXX	48,618	56,895	52,325
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	381,046	386,312	399,521
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	167,011	289,953	227,378
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	349,101	373,773	385,747
	Undistributed Expenditures-Food Services	11-000-310-930	3,973	2,111	4,000
		Total Undistributed Expenditures		1,453,440	1,657,909
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	2,100
	Interest Earned on Current Expense Emergency Res	10-607	0	50	1,000
General Fund Current Expenses	Total General Current Expense		2,450,001	2,631,502	2,522,678
Capital Outlay	Equipment	12-XXX-XXX-730	2,832	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	28,468	0	0
	Interest Deposit to Capital Reserve	10-604	0	100	6,000
	Total Capital Outlay		31,300	100	6,000

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	218,177	156,987	142,412
	General Fund Grand Total		2,699,478	2,788,589	2,671,090
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	3,244	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	3,244	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	0	2,814	2,400
	Title IV	20-XXX-XXX-XXX	8,800	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	31,190	26,528
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	33,469	0	4,622
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	2,935	0	0
	Other	20-XXX-XXX-XXX	30,208	24,678	20,976
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	28,231	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	2,394	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	32,897	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	85,553	30,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	42,500	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	34,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	34,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	38,250	0
	Total Federal Projects	20-XXX-XXX-XXX	138,934	292,985	84,526
Special Revenue Fund Expenses	Total Special Revenue Funds		142,178	292,985	84,526
All Fund Expenses	Total Expenditures/Appropriations		2,841,656	3,081,574	2,755,616
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,841,656	3,081,574	2,755,616

**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	252,020	272,268	250,000	186,892
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	471,846	473,118	475,218	481,218
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	239,228	257,228	200,328	202,428
	Legal Reserve	148,447	79,971	24,472	0
	Unemployment Fund	22,465	22,465	22,465	22,465
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	94,000	124,000	124,050	125,050
	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 Special Revenue Fund	Student Activity Fund	0	0	0	0
	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	\$16,171	\$17,192	\$17,697	\$17,511	\$16,533
Total Classroom Instruction	\$9,607	\$10,400	\$10,238	\$10,023	\$9,542
Classroom-Salaries and Benefits	\$8,892	\$9,856	\$9,498	\$9,391	\$9,005
Classroom-General Supplies and Textbooks	\$238	\$196	\$74	\$115	\$91
Classroom-Purchased Services	\$477	\$347	\$667	\$518	\$446
Total Support Services	\$2,137	\$2,119	\$2,652	\$2,859	\$2,324
Support Services-Salaries and Benefits	\$1,381	\$1,086	\$2,022	\$2,210	\$1,923
Total Administrative Costs	\$1,836	\$1,691	\$1,835	\$1,623	\$1,622
Administration Salaries and Benefits	\$1,630	\$1,286	\$1,017	\$1,110	\$1,298
Total Operations and Maintenance of Plant	\$2,550	\$2,947	\$2,942	\$2,960	\$2,971
Operations and Maintenance-Salaries and Benefits	\$923	\$1,289	\$1,207	\$1,139	\$1,188
Board Contribution to Food Services	\$40	\$31	\$0	\$16	\$30
Total Extracurricular Costs	\$0	\$6	\$29	\$30	\$44
Total Equipment Costs	\$724	\$22	\$0	\$0	\$0
Legal Costs	\$13	\$94	\$593	\$103	\$37
Employee Benefits as a percentage of salaries*	20.21%	24.75%	25.44%	25.68%	26.75%

\*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Frelinghuysen participates in the Schools Health Insurance Fund	0
	Frelinghuysen participates in the SAIF program	0
Others	Frelinghuysen students attended the ESY program at the Blairstown Elementary School	0
Special Education Services	The Blairstown Township BOE supplies their CST to Frelinghuysen on a part-time basis	0
Transportation Services, including Fuel	Two of our bus routes are through the Allamuchy Township School District	0



**Estimated Tax Rates**

Municipality	Category	Amount
Frelinghuysen	(A) General Fund School Levy	2,314,460
	(D) Total School Levy	2,314,460
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	290,720,785
	(H) Estimated Equalized Valuation (as of 10/01/22)	332,392,848
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7961
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7961
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6963
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6963

Employee Contract List for District

Name	Category	Measure
Jenny Deuel	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$77,325
	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	07/01/22
	End Date of Contract	06/30/23
	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	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	\$1,250
	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	Maximum payout \$15,000 upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout in contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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
Jenny Deuel	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 Reported
	Base Annual Salary Amount	\$144,000
	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	07/01/20
	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	None

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)	\$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	Maximum payout \$15,000 upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout available upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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	