

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	123.0	111.0	113.0
On Roll Special Ed Full-Time	14.0	15.0	16.0
On Roll Subtotal	137.0	126.0	129.0
Sent to Other Districts Special Ed		1.0	0.0
Received	20.0	2.0	8.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,269,077	2,314,460	2,543,592
	Total Tuition	10-1300	63,734	31,600	34,760
	Rents and Royalties	10-1910	0	22,192	22,192
	Unrestricted Miscellaneous Revenues	10-1XXX	102,439	12,000	12,000
	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	9,171	6,000	6,000
	Total Revenues from Local Sources		2,444,421	2,389,352	2,621,644
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	81,177	81,177	81,177
	Extraordinary Aid	10-3131	8,738	0	0
	Categorical Special Education Aid	10-3132	122,858	113,797	114,922
	Equalization Aid	10-3176	49,112	0	0
	Categorical Security Aid	10-3177	12,976	12,976	12,976
	Other State Aids	10-3XXX	90,578	0	0
	Total Revenues from State Sources		365,439	207,950	209,075
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	136,896	89,979
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	305,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	67,500	0
	Actual Revenues (Over)/Under Expenditures		-164,622	0	0
General Fund Revenues	Total Operating Budget		2,645,238	2,801,698	3,225,698
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	5,622	2,400	2,400
	ARP-IDEA Preschool	20-4409	2,887	0	0
	ARP-IDEA Basic	20-4419	39,681	4,622	4,622
	IDEA Part B (Handicapped)	20-4420-4429	0	26,528	26,528
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	35,152	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	28,656	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	17,860	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	30,509	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	29,242	30,000	30,000
	CRRSA Act-ESSER II	20-4534	10,635	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	12,260	0	0
	Other	20-4XXX	21,380	20,976	20,976
	CRRSA Act-Mental Health Grant	20-4536	12,103	0	0
	Total Revenues from Federal Sources		245,987	84,526	84,526
Special Revenue Fund Revenues	Total Grants and Entitlements		245,987	84,526	84,526
All Fund Revenues	Total Revenues/Sources		2,891,225	2,886,224	3,310,224
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,891,225	2,886,224	3,310,224

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	788,595	789,710	813,183	
	Special Education-Instruction	11-2XX-100-XXX	133,299	135,716	141,316	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,254	5,875	5,875	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	46,319	60,182	60,182	
	Undistributed Expenditures-Health Services	11-000-213-XXX	87,655	89,408	91,453	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	77,751	46,810	46,810	
	Undistributed Expenditures-Guidance	11-000-218-XXX	16,693	59,318	35,000	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	44,638	31,486	68,566	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	25,572	22,177	7,363	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	57,092	47,426	59,603	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	113,672	100,730	100,263	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	53,049	61,769	90,792	
	Undistributed Expenditures-Central Services	11-000-251-XXX	49,049	114,200	91,200	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	415,666	400,754	445,368	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	231,671	294,878	310,805	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	356,988	385,747	408,145	
	Undistributed Expenditures-Food Services	11-000-310-930	17,111	4,000	4,000	
	Total Undistributed Expenditures			1,592,926	1,718,885	1,819,550
	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		2,521,074	2,653,286	2,783,024	
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	305,000	
	Interest Deposit to Capital Reserve	10-604	0	6,000	6,000	
	Total Capital Outlay		0	6,000	311,000	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	124,164	142,412	131,674	
	General Fund Grand Total		2,645,238	2,801,698	3,225,698	

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	5,622	2,400	2,400
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	26,528	26,528
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	39,681	4,622	4,622
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	2,887	0	0
	Other	20-XXX-XXX-XXX	21,380	20,976	20,976
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	10,635	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	12,260	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	12,103	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	29,242	30,000	30,000
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	35,152	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	28,656	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	17,860	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	30,509	0	0
	Total Federal Projects	20-XXX-XXX-XXX	245,987	84,526	84,526
Special Revenue Fund Expenses	Total Special Revenue Funds		245,987	84,526	84,526
All Fund Expenses	Total Expenditures/Appropriations		2,891,225	2,886,224	3,310,224
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,891,225	2,886,224	3,310,224

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	272,268	362,424	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	473,118	507,289	513,289	214,289
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	257,228	261,000	263,100	265,200
	Legal Reserve	79,971	114,451	89,979	0
	Unemployment Fund	22,465	20,741	20,741	20,741
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	124,000	126,327	59,827	60,827
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,192	\$17,233	\$16,533	\$19,287	\$19,585
Total Classroom Instruction	\$10,400	\$9,631	\$9,542	\$10,822	\$10,887
Classroom-Salaries and Benefits	\$9,856	\$9,261	\$9,005	\$10,213	\$10,275
Classroom-General Supplies and Textbooks	\$196	\$106	\$91	\$103	\$107
Classroom-Purchased Services	\$347	\$263	\$446	\$506	\$506
Total Support Services	\$2,119	\$2,557	\$2,324	\$2,636	\$2,649
Support Services-Salaries and Benefits	\$1,086	\$1,898	\$1,923	\$2,181	\$2,209
Total Administrative Costs	\$1,691	\$1,665	\$1,622	\$2,365	\$2,333
Administration Salaries and Benefits	\$1,286	\$1,131	\$1,298	\$1,997	\$1,976
Total Operations and Maintenance of Plant	\$2,947	\$3,201	\$2,971	\$3,381	\$3,635
Operations and Maintenance-Salaries and Benefits	\$1,289	\$1,120	\$1,188	\$1,358	\$1,559
Board Contribution to Food Services	\$31	\$131	\$30	\$34	\$33
Total Extracurricular Costs	\$6	\$48	\$44	\$50	\$48
Total Equipment Costs	\$22	\$0	\$0	\$0	\$0
Legal Costs	\$94	\$105	\$37	\$42	\$41
Employee Benefits as a percentage of salaries*	24.75%	25.40%	26.75%	25.63%	25.84%

*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 2023-24 revised appropriations and the 2024-25 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	Participate in School Health Insurance Fund (SHIF)	0
	Participate in School Alliance Insurance Fund (SAIF)	0
Others	Frelinghuysen students attended the ESY program at Blairstown Elementary School	0
Special Education Services	Blairstown BOE supplies their CST to Frelinghuysen part-time basis	0

Estimated Tax Rates

Municipality	Category	Amount
Frelinghuysen	(A) General Fund School Levy	2,543,592
	(D) Total School Levy	2,543,592
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	289,983,285
	(H) Estimated Equalized Valuation (as of 10/01/23)	361,694,979
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8772
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8772
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7032
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7032

Employee Contract List for District

Name	Category	Measure
Gregory Brennan	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,000
	Full-Time Equivalent (FTE)	0.8
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	200
	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	N/A - Interim B.A.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A - Interim B.A.
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - Interim B.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
Gregory Brennan	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
Jarlyn Veras	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
	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	20
	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

Employee Contract List for District

Name	Category	Measure
Jarlyn Veras	Total Allowances Amount	\$4,000
	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	\$10,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per Diem up to 10,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No pay out
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into sick payout
	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