

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	109.0	113.0	116.0
On Roll Special Ed Full-Time	18.0	18.0	18.0
On Roll Subtotal	127.0	131.0	134.0
In Private School Placements		1.0	1.0
Sent to Other Districts Special Ed	3.0		0.0
Received	15.0	11.0	12.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,946,107	2,016,992	2,129,519
	Total Tuition	10-1300	81,950	81,950	66,000
	Rents and Royalties	10-1910	3,300	3,300	3,300
	Unrestricted Miscellaneous Revenues	10-1XXX	4,137	1,500	3,600
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	25
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources			2,035,594	2,103,842
General Fund Revenues from State Sources	School Choice Aid	10-3116	187,083	67,448	89,760
	Extraordinary Aid	10-3131	12,723	0	0
	Categorical Special Education Aid	10-3132	65,461	65,461	65,461
	Equalization Aid	10-3176	508,039	450,527	366,620
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources			774,176	583,436
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	80,803	63,593	92,030
	Withdrawal from Maintenance Reserve	10-310	22,401	0	0
	Adjustment for Prior Year Encumbrances		0	2,396	0
	Actual Revenues (Over)/Under Expenditures		-92,438	0	0
General Fund Revenues	Total Operating Budget		2,820,536	2,753,267	2,816,415
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	1,006	0
	Total Revenues from Local Sources	20-1XXX	0	1,006	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	1,593	1,254	1,192
	Total Revenues from State Sources		1,593	1,254	1,192
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	23,188	17,083	14,520
	Title II	20-4451-4455	2,854	3,201	2,720
	Title III	20-4491-4494	0	555	470
	Title IV	20-4471-4474	9,088	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	35,395	37,123	31,555
	Other	20-4XXX	21,862	13,007	11,055
	Total Revenues from Federal Sources			92,387	80,969

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		93,980	83,229	70,012
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	110,619	113,294	110,894
	Total Revenues from Local Sources		110,619	113,294	110,894
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		110,619	113,294	110,894
Debt Service Fund Revenues	Total Repayment of Debt		110,619	113,294	110,894
All Fund Revenues	Total Revenues/Sources		3,025,135	2,949,790	2,997,321
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,025,135	2,949,790	2,997,321

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	885,432	858,815	879,086
	Special Education-Instruction	11-2XX-100-XXX	286,782	280,154	295,002
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,694	8,210	8,885
	School-Sponsored Athletics-Instruction	11-402-100-XXX	12,434	13,040	13,040
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	42,452	43,687	26,864
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	0	10,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,938	52,262	59,785
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	79,987	59,573	52,250
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	53,055	33,681	35,714
	Undistributed Expenditures-Guidance	11-000-218-XXX	24,206	24,766	25,656
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	110,815	120,061	125,439
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	43,139	44,000	41,460
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	33,733	37,239	37,925
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,233	2,000	1,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	42,972	113,804	116,350
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	63,586	68,871	61,351
	Undistributed Expenditures-Central Services	11-000-251-XXX	78,764	78,181	79,181
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	270,241	249,330	247,488
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	68,499	39,547	32,950
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	617,666	613,138	654,056
		Total Undistributed Expenditures		1,609,286	1,580,140
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	25
General Fund Current Expenses	Total General Current Expense		2,807,628	2,740,359	2,803,507
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	12,808	12,808	12,808
	Interest Deposit to Capital Reserve	10-604	100	100	100
	Total Capital Outlay		12,908	12,908	12,908
General Fund Expenses and Transfers	General Fund Grand Total		2,820,536	2,753,267	2,816,415
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	1,006	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	214	158	150
	Nonpublic Nursing Services	20-XXX-XXX-XXX	485	388	369
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	144	108	103
	Nonpublic Security Aid	20-XXX-XXX-XXX	750	600	570
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,593	1,254	1,192
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	23,188	17,083	14,520
	Title II	20-XXX-XXX-XXX	2,854	3,201	2,720
	Title III	20-XXX-XXX-XXX	0	555	470
	Title IV	20-XXX-XXX-XXX	9,088	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	35,395	37,123	31,555
	Other	20-XXX-XXX-XXX	21,862	13,007	11,055
	Total Federal Projects	20-XXX-XXX-XXX	92,387	80,969	68,820
Special Revenue Fund Expenses	Total Special Revenue Funds		93,980	83,229	70,012
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	110,619	113,294	110,894
	Total Debt Service Funds		110,619	113,294	110,894
All Fund Expenses	Total Expenditures/Appropriations		3,025,135	2,949,790	2,997,321
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,025,135	2,949,790	2,997,321

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	159,650	159,750	159,850	159,950
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	108,490	86,089	86,089	86,114
	Legal Reserve	0	6,547	6,547	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	300,085	313,593	250,000	164,517
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,155	\$21,220	\$21,562	\$20,059	\$19,938
Total Classroom Instruction	\$12,390	\$12,112	\$12,453	\$11,584	\$12,047
Classroom-Salaries and Benefits	\$11,828	\$11,463	\$11,780	\$10,836	\$11,438
Classroom-General Supplies and Textbooks	\$269	\$342	\$420	\$394	\$388
Classroom-Purchased Services	\$292	\$307	\$253	\$354	\$221
Total Support Services	\$3,925	\$4,407	\$4,502	\$3,809	\$3,839
Support Services-Salaries and Benefits	\$3,414	\$3,645	\$3,747	\$3,318	\$3,179
Total Administrative Costs	\$2,033	\$1,979	\$2,016	\$2,349	\$1,824
Administration Salaries and Benefits	\$1,257	\$1,200	\$1,213	\$1,273	\$1,075
Total Operations and Maintenance of Plant	\$2,511	\$2,512	\$2,416	\$2,152	\$2,051
Operations and Maintenance-Salaries and Benefits	\$1,239	\$1,304	\$1,243	\$1,000	\$975
Board Contribution to Food Services	\$81	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$215	\$209	\$174	\$163	\$172
Total Equipment Costs	\$47	\$0	\$0	\$0	\$0
Legal Costs	\$17	\$13	\$12	\$327	\$15
Employee Benefits as a percentage of salaries*	33.94%	37.30%	40.61%	39.09%	40.60%

*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 2019-20 revised appropriations and the 2020-21 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)
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 New Jersey Schools Insurance Group	0
	Member of the Public Employer Trust for Health Benefits	0
Municipal/Public Works	Snow removal and Athletic Field Maintenance agreement with Borough of Frenchtown	0
Others	Internet Bandwidth through Delaware Valley Technology Consortium	0
Purchasing	Member of several purchasing cooperatives such as Hunterdon County ESC, and ESCNJ	0
Recycling	Trash and recycling provided by the Borough of Frenchtown	0
Social Worker/Psychologist	School Psychologist and 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	0
Superintendent and Assistant Sup.	Shared Superintendent Services with Delaware Valley Regional High School	0
Technology Services	Shared Service Technology Contract with Delaware Valley Regional	0
Transportation Services, including Fuel	Joint transportation with multiple districts for spec. ed, nonpublic, athletic and field trips routes	0
	Vehicle maintenance and inspection services provided by Delaware Valley Regional	0

Estimated Tax Rates

Municipality	Category	Amount
Frenchtown	(A) General Fund School Levy	2,129,519
	(D) Total School Levy	2,240,413
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	148,179,450
	(H) Estimated Equalized Valuation (as of 10/01/19)	169,116,012
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4371
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5120
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2592
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3248

Employee Contract List for District

Name	Category	Measure
James Hintenach	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,000
	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	07/01/19
	End Date of Contract	06/30/20
	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	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$3,500
	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	\$19,230
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 10 days upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
	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	Mentor Fee Reimbursement
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Shared Service Agreement	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	07/01/18
	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
Shared Service Agreement	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 Amount Paid to Delaware Valley Regional High School
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

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	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
Subcontract Agreement	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

Employee Contract List for District

Name	Category	Measure
Subcontract Agreement	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Contract amount is paid to Delaware Valley Regional High School
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported