

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	104.0	109.0	108.0
On Roll Special Ed Full-Time	25.0	18.0	16.0
On Roll Subtotal	129.0	127.0	124.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Special Ed	1.0	3.0	0.0
Received	13.0	15.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,907,948	1,946,107	2,016,992
Total Tuition	10-1300	62,611	81,950	81,950
Rents And Royalties	10-1910	3,300	3,300	3,300
Unrestricted Miscellaneous Revenues	10-1XXX	11,416	1,500	1,500
Interest Earned On Capital Reserve Funds	10-1XXX	100	100	100
Subtotal - Revenues From Local Sources		1,985,375	2,032,957	2,103,842
Revenues from State Sources:				
School Choice Aid	10-3116	135,422	187,083	67,448
Categorical Transportation Aid	10-3121	457	0	0
Categorical Special Education Aid	10-3132	85,703	65,461	65,461
Equalization Aid	10-3176	508,039	508,039	450,527
Categorical Security Aid	10-3177	3,251	0	0
Adjustment Aid	10-3178	9,673	0	0
PARCC Readiness Aid	10-3181	1,240	0	0
Per Pupil Growth Aid	10-3182	1,240	0	0
Professional Learning Community Aid	10-3183	1,240	0	0
Subtotal - Revenues From State Sources		746,265	760,583	583,436
Budgeted Fund Balance - Operating Budget	10-303	50,000	80,803	50,000
Withdrawal From Maint. Reserve	10-310	0	22,401	0
Adjustment For Prior Year Encumbrances		0	10,816	0
Actual Revenues (Over)/Under Expenditures		-20,573	0	0
Total Operating Budget		2,761,067	2,907,560	2,737,278
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Other Revenue From Local Sources	20-1XXX	3,134	1,192	0
Total Revenues From Local Sources	20-1XXX	3,134	1,192	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	1,715	1,593	1,354
Total Revenues From State Sources		1,715	1,593	1,354
Revenues from Federal Sources:				
Title I	20-4411-4416	21,799	27,102	19,000
Title II	20-4451-4455	3,067	2,990	2,542
Title IV	20-4471-4474	8,940	19,479	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	37,682	35,395	30,085
Other	20-4XXX	18,330	19,479	16,560
Total Revenues From Federal Sources		89,818	104,445	76,687
Total Grants And Entitlements		94,667	107,230	78,041
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	112,869	110,619	113,294
Total Revenues From Local Sources		112,869	110,619	113,294
Total Local Repayment Of Debt		112,869	110,619	113,294
Total Repayment Of Debt		112,869	110,619	113,294
Total Revenues/Sources		2,968,603	3,125,409	2,928,613
Total Revenues/Sources Net of Transfers		2,968,603	3,125,409	2,928,613

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	859,412	926,496	856,952
Special Education - Instruction	11-2XX-100-XXX	330,393	291,650	287,200
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	14,287	16,487	8,210
School-Sponsored Athletics - Instruction	11-402-100-XXX	12,110	13,040	13,040
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	16,050	42,453	5,000
Undist. Expenditures - Health Services	11-000-213-XXX	74,660	79,145	63,185
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	62,482	61,232	63,471
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	673	55,281	51,799
Undist. Expenditures - Guidance	11-000-218-XXX	7,516	24,456	25,016
Undist. Expenditures - Child Study Teams	11-000-219-XXX	134,277	114,697	122,484
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	46,624	46,001	40,700
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	53,223	37,965	37,284
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,235	3,000	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	39,332	44,100	43,640
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	61,458	66,749	69,990
Undist. Expend. - Central Services	11-000-251-XXX	80,837	76,808	78,639
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	266,421	270,796	259,527
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	103,700	75,244	45,665
Personal Services - Employee Benefits	11-XXX-XXX-2XX	565,700	649,052	652,568
Undistributed Expenditures-Food Services	11-000-310-930	10,000	0	0
Total Undistributed Expenditures		1,526,188	1,646,979	1,558,968
Total General Current Expense		2,742,390	2,894,652	2,724,370
Capital Expenditures:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Equipment	12-XXX-XXX-730	5,769	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	12,808	12,808	12,808
Interest Deposit To Capital Reserve	10-604	100	100	100
Total Capital Outlay		18,677	12,908	12,908
General Fund Grand Total		2,761,067	2,907,560	2,737,278
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,134	1,192	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	219	214	182
Nonpublic Nursing Services	20-XXX-XXX-XXX	764	485	412
Nonpublic Technology Initiative	20-XXX-XXX-XXX	132	144	122
Nonpublic Security Aid	20-XXX-XXX-XXX	600	750	638
Total Other State Projects		1,715	1,593	1,354
Total State Projects	20-XXX-XXX-XXX	1,715	1,593	1,354
Federal Projects:				
Title I	20-XXX-XXX-XXX	21,799	27,102	19,000
Title II	20-XXX-XXX-XXX	3,067	2,990	2,542
Title IV	20-XXX-XXX-XXX	8,940	19,479	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	37,682	35,395	30,085
Other	20-XXX-XXX-XXX	18,330	19,479	16,560
Total Federal Projects	20-XXX-XXX-XXX	89,818	104,445	76,687
Total Special Revenue Funds		94,667	107,230	78,041
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	112,869	110,619	113,294
Total Debt Service Funds		112,869	110,619	113,294

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		2,968,603	3,125,409	2,928,613
Total Expenditures Net of Transfers		2,968,603	3,125,409	2,928,613

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	308,379	300,085	250,000	200,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	159,550	159,650	159,750	159,850
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	126,490	108,490	86,089	86,089
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,185	\$21,155	\$21,534	\$21,866	\$21,562
Total Classroom Instruction	\$13,218	\$12,390	\$12,807	\$12,678	\$12,453
Classroom-Salaries and Benefits	\$12,365	\$11,828	\$12,003	\$11,782	\$11,780
Classroom-General Supplies and Textbooks	\$592	\$269	\$529	\$618	\$420
Classroom-Purchased Services	\$261	\$292	\$275	\$277	\$253
Total Support Services	\$3,763	\$3,925	\$4,098	\$4,393	\$4,502
Support Services-Salaries and Benefits	\$3,183	\$3,414	\$3,590	\$3,611	\$3,747
Total Administrative Costs	\$1,919	\$2,033	\$1,996	\$2,016	\$2,016
Administration Salaries and Benefits	\$1,092	\$1,257	\$1,260	\$1,233	\$1,213
Total Operations and Maintenance of Plant	\$2,036	\$2,511	\$2,425	\$2,542	\$2,416
Operations and Maintenance-Salaries and Benefits	\$1,149	\$1,239	\$1,268	\$1,278	\$1,243
Board Contribution to Food Services	\$50	\$81	\$0	\$0	\$0
Total Extracurricular Costs	\$195	\$215	\$207	\$235	\$174
Total Equipment Costs	\$787	\$47	\$0	\$0	\$0
Legal Costs	\$39	\$17	\$12	\$12	\$12
Employee Benefits as a percentage of salaries*	35.88%	33.94%	38.86%	39.05%	40.61%

\*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 2018-19 revised appropriations and the 2019-20 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator Services 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	Satellite Lunch Program to Milford Public School	0
Recycling	Trash and recycling provided by the Borough of Frenchtown	0
Staffing - Other	World Language Teacher shared with Milford Public School	0
Superintendent and Assistant Sup.	Shared Superintendent Services with Delaware Valley Regional High School	0
Transportation Services, including Fuel	Joint transportation with multiple districts for special ed, nonpublic, athletic and field trips routes	0
Transportation Services, including Fuel	Vehicle maintenance and inspection services provided by Del Val Transportation Consortium	0
Purchasing	Member of several purchasing cooperatives such as Hunterdon County ESC, Ed-data and ESCNJ	0
Municipal/Public Works	Snow Removal and Athletic Field Maintenance agreement with Borough of Frenchtown	0
Curriculum Services	Curriculum mapping software and other software shared with Delaware Valley Regional High School	0
Technology Services	Shared Service Technology contract with Delaware Valley Regional High School	0
Insurance Coverages and Benefits	Member of New Jersey Schools Insurance Group	0
Insurance Coverages and Benefits	Member of the Public Employer Trust for Health Benefits	0

ID=Frenchtown

Category	Amount
(A) General Fund School Levy	2,016,992
(D) Total School Levy	2,130,286
(B) Estimated Net Taxable Valuation (as of 10/01/18)	152,649,564
(H) Estimated Equalized Valuation (as of 10/01/18)	171,994,516
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3213
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3955
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1727
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2386

Name=Katherine Griffith

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$104,000
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
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	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

Name=Katherine Griffith

Category	Measure
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	Interim Principal with a per diem contract
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shared Service Agreement

Category	Measure
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
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

Name=Shared Service Agreement

Category	Measure
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 HS
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Subcontract Agreement

Category	Measure
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	07/01/18
End Date of Contract	06/30/19
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
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

Name=Subcontract Agreement

Category	Measure
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 HS
Additional Comment 2	None Reported
Additional Comment 3	None Reported