

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	86.0	100.0	93.0
On Roll Special Ed Full-Time	22.0	19.0	21.0
On Roll Subtotal	108.0	119.0	114.0
In Private School Placements	1.0	1.0	1.0
Received	1.0	9.0	11.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,129,519	2,172,109	2,236,065
	Total Tuition	10-1300	0	53,000	66,000
	Rents and Royalties	10-1910	3,300	3,300	3,300
	Unrestricted Miscellaneous Revenues	10-1XXX	2,220	1,900	1,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	5
	Interest Earned on Capital Reserve Funds	10-1XXX	25	5	5
	Total Revenues from Local Sources			2,135,064	2,230,314
General Fund Revenues from State Sources	School Choice Aid	10-3116	89,760	143,316	130,496
	Extraordinary Aid	10-3131	32,933	0	0
	Categorical Special Education Aid	10-3132	65,461	65,461	65,461
	Equalization Aid	10-3176	366,620	251,929	174,791
	Other State Aids	10-3XXX	290	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	20,000	0
	Total Revenues from State Sources			555,064	480,706
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	92,030	42,129	10,000
	Withdrawal from Maintenance Reserve	10-310	20,000	34,400	0
	Adjustment for Prior Year Encumbrances		0	15,785	0
	Actual Revenues (Over)/Under Expenditures		-53,214	0	0
General Fund Revenues	Total Operating Budget		2,748,944	2,803,334	2,687,623
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	482	0	0
	Other Revenue from Local Sources	20-1XXX	0	756	0
	Total Revenues from Local Sources	20-1XXX	482	756	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	2,533	0
	Total Revenues from State Sources		0	2,533	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	17,163	46	0
	Title II	20-4451-4455	93	5,536	2,500
	Title III	20-4491-4494	0	1,199	1,020
	Title IV	20-4471-4474	12,377	10,809	8,500
	ARP-IDEA Preschool	20-4409	0	466	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-IDEA Basic	20-4419	0	5,469	0
	IDEA Part B (Handicapped)	20-4420-4429	50,284	37,187	31,610
	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	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	0	126,407	0
	CARES Act Education Stabilization Fund	20-4530	14,921	0	0
	Coronavirus Relief Fund (CRF)	20-4532	4,689	0	0
	CRRSA Act-ESSER II	20-4534	0	56,245	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	13,523	17,248	12,835
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
Total Revenues from Federal Sources			113,050	505,612	56,465
Special Revenue Fund Revenues	Total Grants and Entitlements		113,563	508,901	56,465
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	110,894	113,419	110,869
	Total Revenues from Local Sources		110,894	113,419	110,869
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		110,894	113,420	110,869
Debt Service Fund Revenues	Total Repayment of Debt		110,894	113,420	110,869
All Fund Revenues	Total Revenues/Sources		2,973,401	3,425,655	2,854,957
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,973,401	3,425,655	2,854,957

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	819,939	814,055	847,546	
	Special Education-Instruction	11-2XX-100-XXX	219,147	292,720	299,765	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,312	15,621	23,775	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,718	27,763	34,901	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,000	10,000	18,837	
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,389	67,954	72,600	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	72,023	71,250	64,601	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	41,455	59,047	64,900	
	Undistributed Expenditures-Guidance	11-000-218-XXX	25,326	26,136	27,010	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	122,658	128,851	128,966	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	44,660	40,467	27,900	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	34,317	37,250	38,420	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	325	1,000	1,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	114,876	48,752	44,520	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	57,713	71,357	68,651	
	Undistributed Expenditures-Central Services	11-000-251-XXX	78,062	87,651	86,015	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	282,907	297,466	267,531	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	25,507	50,207	31,447	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	579,513	622,974	526,420	
	Total Undistributed Expenditures			1,555,449	1,648,125	1,503,719
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	5
Increase In Maintenance Reserve		10-606	50,000	0	0	
Increase In Current Expense Emergency Reserve		10-607	20,000	0	0	
General Fund Current Expenses	Total General Current Expense		2,667,847	2,770,521	2,674,810	
Capital Outlay	Equipment	12-XXX-XXX-730	3,039	20,000	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,808	12,808	12,808	
	Increase In Capital Reserve	10-604	65,225	0	0	
	Interest Deposit to Capital Reserve	10-604	25	5	5	
	Total Capital Outlay			81,097	32,813	12,813

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Expenses and Transfers	General Fund Grand Total		2,748,944	2,803,334	2,687,623	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	756	0	
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	2,533	0	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	2,533	0	
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	17,163	46	0	
	Title II	20-XXX-XXX-XXX	93	5,536	2,500	
	Title III	20-XXX-XXX-XXX	0	1,199	1,020	
	Title IV	20-XXX-XXX-XXX	12,377	10,809	8,500	
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	50,284	37,187	31,610	
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	5,469	0	
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	466	0	
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	14,921	0	0	
	Other	20-XXX-XXX-XXX	13,523	17,248	12,835	
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	4,689	0	0	
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	56,245	0	
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0	
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0	
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	126,407	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	0	40,000	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	113,050	505,612	56,465
	Special Revenue Fund Expenses	Total Special Revenue Funds		113,563	508,901	56,465

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	110,894	113,420	110,869
	Total Debt Service Funds		110,894	113,420	110,869
All Fund Expenses	Total Expenditures/Appropriations		2,973,401	3,425,655	2,854,957
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,973,401	3,425,655	2,854,957

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	334,981	292,129	250,000	245,049
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	159,750	225,000	225,005	225,010
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	86,089	116,089	116,089	116,094
	Legal Reserve	6,547	5,049	5,049	0
	Unemployment Fund	32,568	32,568	32,568	32,568
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	30,000	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	26,775	26,744	26,744	26,744
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,484	\$23,185	\$23,950	\$22,626	\$22,881
Total Classroom Instruction	\$11,874	\$13,110	\$13,808	\$12,605	\$12,982
Classroom-Salaries and Benefits	\$11,364	\$12,546	\$12,681	\$11,448	\$11,966
Classroom-General Supplies and Textbooks	\$185	\$275	\$526	\$607	\$503
Classroom-Purchased Services	\$325	\$290	\$601	\$550	\$513
Total Support Services	\$3,851	\$5,003	\$5,075	\$4,845	\$4,856
Support Services-Salaries and Benefits	\$3,582	\$4,028	\$4,077	\$3,917	\$3,935
Total Administrative Costs	\$2,594	\$2,217	\$2,079	\$2,076	\$2,076
Administration Salaries and Benefits	\$1,332	\$1,323	\$1,158	\$1,145	\$1,350
Total Operations and Maintenance of Plant	\$2,017	\$2,816	\$2,762	\$2,903	\$2,670
Operations and Maintenance-Salaries and Benefits	\$1,005	\$1,244	\$1,450	\$1,399	\$1,327
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$148	\$33	\$182	\$160	\$264
Total Equipment Costs	\$0	\$28	\$0	\$168	\$0
Legal Costs	\$482	\$13	\$18	\$29	\$18
Employee Benefits as a percentage of salaries*	38.22%	38.80%	42.64%	40.58%	32.24%

*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 2021-22 revised appropriations and the 2022-23 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 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 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 High School	0
Superintendent and Assistant Sup.	Shared Superintendent Services with Delaware Valley Regional High School - ending 7/1/2022	0
Technology Services	Shared Service Technology Contract with Delaware Valley Regional High School	0
Transportation Services, including Fuel	Joint transportation with multiple districts for spec ed, nonpublic, athletic and field trips	0
	Vehicle maintenance and inspection services provided by Delaware Valley Regional High School	0

Estimated Tax Rates

Municipality	Category	Amount
Frenchtown	(A) General Fund School Levy	2,236,065
	(D) Total School Levy	2,346,934
	(B) Estimated Net Taxable Valuation (as of 02/10/22)	149,928,570
	(H) Estimated Equalized Valuation (as of 10/01/21)	180,561,515
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4914
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5654
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2384
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2998

Employee Contract List for District

Name	Category	Measure
James Hintenach	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$115,118
	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	07/01/21
	End Date of Contract	06/30/22
	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	School Holidays
	Total Allowances Amount	\$4,100
	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	\$17,213
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of earned days upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	no provision 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
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
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 payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day 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	Contract 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
Subcontract Agreement	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	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 payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation day payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day 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	

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 paid to Delaware Valley Regional High School
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported