

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	129.0	121.0	124.0
On Roll Special Ed Full-Time	28.0	29.0	32.0
On Roll Subtotal	157.0	150.0	156.0
Sent to Other Districts Special Ed		1.0	0.0
Received	9.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,980,881	2,020,499	2,060,909
Rents And Royalties	10-1910	0	7,800	7,800
Unrestricted Miscellaneous Revenues	10-1XXX	0	3,300	3,000
Interest Earned On Maintenance Reserve	10-1XXX	0	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	651	50	50
Other Restricted Miscellaneous Revenues	10-1XXX	61,664	0	0
Subtotal - Revenues From Local Sources		2,043,196	2,031,699	2,071,809
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	81,177	81,177	81,177
Categorical Special Education Aid	10-3132	103,313	103,313	122,858
Equalization Aid	10-3176	274,195	274,195	274,195
Categorical Security Aid	10-3177	12,976	12,976	12,976
Adjustment Aid	10-3178	142,159	129,792	135,536
Parcc Readiness Aid	10-3181	1,540	1,540	0
Per Pupil Growth Aid	10-3182	1,540	1,540	0
Professional Learning Community Aid	10-3183	1,460	1,460	0
Other State Aids	10-3XXX	914	12,367	0
Subtotal - Revenues From State Sources		619,274	618,360	626,742
Budgeted Fund Balance - Operating Budget	10-303	0	0	80
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	11,000
Withdrawal From Maint. Reserve	10-310	0	0	60,000
Adjustment For Prior Year Encumbrances		0	1,643	0
Actual Revenues (Over)/Under Expenditures		-10,838	0	0
Total Operating Budget		2,651,632	2,651,702	2,769,631
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title II	20-4451-4455	7,149	2,285	1,942
I.D.E.A. Part B (Handicapped)	20-4420-4429	39,309	37,699	32,044
Other	20-4XXX	16,507	19,637	16,691
Total Revenues From Federal Sources		62,965	59,621	50,677
Total Grants And Entitlements		62,965	59,621	50,677
Total Revenues/Sources		2,714,597	2,711,323	2,820,308
Total Revenues/Sources Net of Transfers		2,714,597	2,711,323	2,820,308

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	977,193	842,977	842,302
Special Education - Instruction	11-2XX-100-XXX	140,472	145,582	184,603
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	0	48,232
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	423	5,752	2,176
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	56,100	81,136
Undist. Expenditures - Health Services	11-000-213-XXX	74,848	84,370	85,024
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,934	56,625	57,588
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	96,405	0	0
Undist. Expenditures - Guidance	11-000-218-XXX	9,111	21,435	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	30,086	53,199	62,736
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	4,038	11,692	6,800
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	15,184	41,420	30,687
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	139,566	121,135	116,552
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	80,894	73,976	75,910
Undist. Expend. - Central Services	11-000-251-XXX	75,959	75,060	85,060
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	240,637	305,588	327,261
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	143,993	183,577	226,554
Personal Services - Employee Benefits	11-XXX-XXX-2XX	435,315	395,828	374,273
Undistributed Expenditures-Food Services	11-000-310-930	8,486	0	0
Total Undistributed Expenditures		1,356,456	1,480,005	1,529,581
Interest Earned On Maintenance Reserve	10-606	0	50	50
Total General Current Expense		2,474,544	2,474,366	2,606,944
Capital Expenditures:				
Equipment	12-XXX-XXX-730	47,764	14,465	6,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	0	5,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		47,764	14,515	11,050
Transfer Of Funds To Charter Schools	10-000-100-56X	129,324	162,821	151,637
General Fund Grand Total		2,651,632	2,651,702	2,769,631
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	7,149	2,285	1,942
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	39,309	37,699	32,044
Other	20-XXX-XXX-XXX	16,507	19,637	16,691
Total Federal Projects	20-XXX-XXX-XXX	62,965	59,621	50,677
Total Special Revenue Funds		62,965	59,621	50,677
Total Expenditures/Appropriations		2,714,597	2,711,323	2,820,308
Total Expenditures Net of Transfers		2,714,597	2,711,323	2,820,308

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	251,482	250,080	250,080	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	76,381	75,592	75,642	64,692
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	39,264	89,220	89,270	29,320
Restricted for General Operating Budget	Legal Reserve	20,130	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,575	\$15,498	\$17,751	\$15,962	\$15,641
Total Classroom Instruction	\$9,375	\$9,894	\$11,036	\$9,638	\$9,651
Classroom-Salaries and Benefits	\$8,378	\$8,817	\$9,522	\$8,809	\$8,594
Classroom-General Supplies and Textbooks	\$489	\$456	\$647	\$155	\$404
Classroom-Purchased Services	\$507	\$620	\$867	\$674	\$652
Total Support Services	\$1,334	\$1,704	\$2,191	\$2,088	\$1,805
Support Services-Salaries and Benefits	\$977	\$764	\$1,090	\$1,129	\$1,252
Total Administrative Costs	\$2,100	\$2,227	\$2,115	\$1,994	\$1,933
Administration Salaries and Benefits	\$1,795	\$1,874	\$1,831	\$1,727	\$1,675
Total Operations and Maintenance of Plant	\$1,766	\$1,613	\$2,363	\$2,199	\$2,237
Operations and Maintenance-Salaries and Benefits	\$499	\$597	\$680	\$641	\$709
Board Contribution to Food Services	\$0	\$57	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$3	\$44	\$42	\$15
Total Equipment Costs	\$328	\$320	\$106	\$103	\$41
Legal Costs	\$61	\$104	\$27	\$25	\$24
Employee Benefits as a percentage of salaries*	27.60%	31.69%	30.15%	29.55%	26.12%

*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 2017-18 revised appropriations and the 2018-19 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)
Special Education Services	OT, PT, Speech services with WCSSSD and Blairstown School District	0
Transportation Services, including Fuel	Non public transportation provided by North Warren Regional School District	0
Transportation Services, including Fuel	Field trip transportation and one bus route to & from Frelinghuysen School provided by Allamuchy School District	0
Transportation Services, including Fuel	Charter school transportation provided by Allamuchy School District	0
Municipal/Public Works	Frelinghuysen Township Recreation Committee uses ball fields for softball, baseball, soccer during fall and spring	0
Municipal/Public Works	Frelinghuysen Township provides snowplowing services to the school district	0
Municipal/Public Works	Frelinghuysen Township Recreation uses the gym for indoor basketball and indoor soccer training during the winter months	0

ID=Frelinghuysen

Category	Amount
(A) General Fund School Levy	2,060,909
(D) Total School Levy	2,060,909
(B) Estimated Net Taxable Valuation (as of 10/01/17)	291,185,123
(H) Estimated Equalized Valuation (as of 10/01/17)	276,186,744
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7078
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7078
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7462
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7462

Name=Stephanie Bonaparte

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$125,000
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	07/01/17
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	10
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$5,250
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
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 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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

Name=Stephanie Bonaparte

Category	Measure
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