

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	121.0	127.0	119.0
On Roll Special Ed Full-Time	29.0	29.0	27.0
On Roll Subtotal	150.0	156.0	146.0
Sent to Other Districts Special Ed	1.0		0.0
Received		6.0	5.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,020,499	2,060,909	2,102,128
Total Tuition	10-1300	0	0	15,000
Rents And Royalties	10-1910	0	7,800	7,800
Unrestricted Miscellaneous Revenues	10-1XXX	17,921	3,000	3,000
Interest Earned On Maintenance Reserve	10-1XXX	0	50	100
Interest Earned On Capital Reserve Funds	10-1XXX	1,428	50	100
Subtotal - Revenues From Local Sources		2,039,848	2,071,809	2,128,128
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	81,177	81,177	81,177
Categorical Special Education Aid	10-3132	103,313	122,858	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	129,792	93,916	46,562
PARCC Readiness Aid	10-3181	1,540	0	0
Per Pupil Growth Aid	10-3182	1,540	0	0
Professional Learning Community Aid	10-3183	1,460	0	0
Other State Aids	10-3XXX	13,427	0	0
Subtotal - Revenues From State Sources		619,420	585,122	537,768
Budgeted Fund Balance - Operating Budget	10-303	0	41,700	980
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	11,000	13,000
Withdrawal From Maint. Reserve	10-310	0	81,000	21,000
Adjustment For Prior Year Encumbrances		0	20,228	0
Actual Revenues (Over)/Under Expenditures		-158,243	0	0
Total Operating Budget		2,501,025	2,810,859	2,700,876

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	2,285	2,330	1,980
I.D.E.A. Part B (Handicapped)	20-4420-4429	34,501	36,728	31,219
Other	20-4XXX	19,807	18,740	15,929
Total Revenues From Federal Sources		56,593	57,798	49,128
Total Grants And Entitlements		56,593	57,798	49,128
Total Revenues/Sources		2,557,618	2,868,657	2,750,004
Total Revenues/Sources Net of Transfers		2,557,618	2,868,657	2,750,004

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	822,136	881,004	906,036
Special Education - Instruction	11-2XX-100-XXX	155,996	164,129	205,804
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	48,232	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	306	2,176	7,176
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	56,060	27,756	0
Undist. Expenditures - Health Services	11-000-213-XXX	92,002	85,024	84,352
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	99,777	87,300	80,206
Undist. Expenditures - Guidance	11-000-218-XXX	17,157	75,000	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	34,992	8,404	57,941
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	6,110	6,800	12,700
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	24,366	30,687	34,254
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	98,992	119,979	109,736
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	67,974	75,910	68,307
Undist. Expend. - Central Services	11-000-251-XXX	73,715	87,060	85,060
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	275,042	366,711	338,797
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	185,528	204,113	158,810
Personal Services - Employee Benefits	11-XXX-XXX-2XX	309,764	373,846	400,247
Undistributed Expenditures-Food Services	11-000-310-930	7,800	3,991	0
Total Undistributed Expenditures		1,349,279	1,552,581	1,430,410
Interest Earned On Maintenance Reserve	10-606	0	50	100
Total General Current Expense		2,327,717	2,648,172	2,549,526
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,487	5,400	16,250

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	5,600	23,000
Interest Deposit To Capital Reserve	10-604	0	50	100
Total Capital Outlay		10,487	11,050	39,350
Transfer Of Funds To Charter Schools	10-000-100-56X	162,821	151,637	112,000
General Fund Grand Total		2,501,025	2,810,859	2,700,876
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	2,285	2,330	1,980
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	34,501	36,728	31,219
Other	20-XXX-XXX-XXX	19,807	18,740	15,929
Total Federal Projects	20-XXX-XXX-XXX	56,593	57,798	49,128
Total Special Revenue Funds		56,593	57,798	49,128
Total Expenditures/Appropriations		2,557,618	2,868,657	2,750,004
Total Expenditures Net of Transfers		2,557,618	2,868,657	2,750,004

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	250,080	251,060	250,980	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	75,592	153,522	142,572	129,672
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	89,220	149,968	69,018	48,118
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	\$15,498	\$14,930	\$15,641	\$16,216	\$17,199
Total Classroom Instruction	\$9,894	\$8,994	\$9,651	\$9,642	\$10,652
Classroom-Salaries and Benefits	\$8,817	\$8,241	\$8,594	\$8,478	\$9,523
Classroom-General Supplies and Textbooks	\$456	\$133	\$404	\$521	\$428
Classroom-Purchased Services	\$620	\$619	\$652	\$644	\$702
Total Support Services	\$1,704	\$2,131	\$1,805	\$2,121	\$2,107
Support Services-Salaries and Benefits	\$764	\$1,280	\$1,252	\$1,375	\$1,304
Total Administrative Costs	\$2,227	\$1,761	\$1,933	\$1,940	\$1,936
Administration Salaries and Benefits	\$1,874	\$1,587	\$1,675	\$1,650	\$1,685
Total Operations and Maintenance of Plant	\$1,613	\$1,984	\$2,237	\$2,471	\$2,450
Operations and Maintenance-Salaries and Benefits	\$597	\$649	\$709	\$699	\$820
Board Contribution to Food Services	\$57	\$56	\$0	\$27	\$0
Total Extracurricular Costs	\$3	\$2	\$15	\$15	\$52
Total Equipment Costs	\$320	\$75	\$41	\$36	\$117
Legal Costs	\$104	\$26	\$24	\$23	\$25
Employee Benefits as a percentage of salaries*	31.69%	23.09%	26.12%	25.72%	27.22%

*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)
Special Education Services	OT, PT, Speech services with Blairstown School District	0
Transportation Services, including Fuel	Non public transportation provided by North Warren Regional School District	0
Transportation Services, including Fuel	Home to School and Field trip transportation provided by Allamuchy School District	0
Transportation Services, including Fuel	Charter school transportation provided by Allamuchy School District	0
Municipal/Public Works	Frelinghuysen Twp Recreation uses ball fields for softball, baseball, soccer during fall and spring	0
Municipal/Public Works	Frelinghuysen Township provides snowplowing services to the district	0
Municipal/Public Works	Frelinghuysen Township Recreation uses the gym for indoor basketball and indoor soccer training during the winter months	0
Professional Staff Development	Frelinghuysen School District invites cluster districts for professional development	0

ID=Frelinghuysen

Category	Amount
(A) General Fund School Levy	2,102,128
(D) Total School Levy	2,102,128
(B) Estimated Net Taxable Valuation (as of 10/01/18)	290,401,700
(H) Estimated Equalized Valuation (as of 10/01/18)	286,342,878
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7239
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7239
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7341
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7341

Name=Jennifer Moriarty

Category	Measure
Job Title	Other
Job Title II	Supv of Student Svcs
Base Annual Salary Amount	\$75,000
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	09/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	10
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	\$1,300
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	\$1,875
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout of sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 vacation days
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

Name=Jennifer Moriarty

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	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Lisa DeLong

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$10,000
Full-Time Equivalent (FTE)	0.1
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	09/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	24
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	None Reported
Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Lisa DeLong

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	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Stephanie Bonaparte

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$128,750
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	No payout of vacation days
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

Name=Stephanie Bonaparte

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	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported