

Advertised Enrollments

| Pupil Enrollment Categories | 10-15-2022 Actual | 10-13-2023 Actual | 10-15-2024 Estimate |
|------------------------------------|----------------------|----------------------|------------------------|
| On Roll Regular Full-Time | 123.0 | 111.0 | 113.0 |
| On Roll Special Ed Full-Time | 14.0 | 15.0 | 16.0 |
| On Roll Subtotal | 137.0 | 126.0 | 129.0 |
| Sent to Other Districts Special Ed | | 1.0 | 0.0 |
| Received | 20.0 | 2.0 | 8.0 |

| Warren | | Frelinghuysen Twp | | | |
|--|--|-------------------|----------------|-----------------|------------------|
| Advertised Revenues | | | | | |
| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed |
| General Fund Revenues from Local Sources | Local Tax Levy-Base Budget | 10-1210 | 2,269,077 | 2,314,460 | 2,543,592 |
| | Total Tuition | 10-1300 | 63,734 | 31,600 | 34,760 |
| | Rents and Royalties | 10-1910 | 0 | 22,192 | 22,192 |
| | Unrestricted Miscellaneous Revenues | 10-1XXX | 102,439 | 12,000 | 12,000 |
| | Interest Earned On Current Expense Emergency Reserve | 10-1XXX | 0 | 1,000 | 1,000 |
| | Interest Earned on Maintenance Reserve | 10-1XXX | 0 | 2,100 | 2,100 |
| | Interest Earned on Capital Reserve Funds | 10-1XXX | 9,171 | 6,000 | 6,000 |
| | Total Revenues from Local Sources | | 2,444,421 | 2,389,352 | 2,621,644 |
| General Fund Revenues from State Sources | Categorical Transportation Aid | 10-3121 | 81,177 | 81,177 | 81,177 |
| | Extraordinary Aid | 10-3131 | 8,738 | 0 | 0 |
| | Categorical Special Education Aid | 10-3132 | 122,858 | 113,797 | 114,922 |
| | Equalization Aid | 10-3176 | 49,112 | 0 | 0 |
| | Categorical Security Aid | 10-3177 | 12,976 | 12,976 | 12,976 |
| | Other State Aids | 10-3XXX | 90,578 | 0 | 0 |
| | Total Revenues from State Sources | | 365,439 | 207,950 | 209,075 |
| General Fund Revenues from Other Sources | Budgeted Fund Balance-Operating Budget | 10-303 | 0 | 136,896 | 89,979 |
| | Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects | 10-309 | 0 | 0 | 305,000 |
| | Withdrawal from Current Expense Emergency Reserve | 10-312 | 0 | 67,500 | 0 |
| | Actual Revenues (Over)/Under Expenditures | | -164,622 | 0 | 0 |
| General Fund Revenues | Total Operating Budget | | 2,645,238 | 2,801,698 | 3,225,698 |
| Special Revenue Fund Revenues from Federal Sources | Title II | 20-4451-4455 | 5,622 | 2,400 | 2,400 |
| | ARP-IDEA Preschool | 20-4409 | 2,887 | 0 | 0 |
| | ARP-IDEA Basic | 20-4419 | 39,681 | 4,622 | 4,622 |
| | IDEA Part B (Handicapped) | 20-4420-4429 | 0 | 26,528 | 26,528 |
| | ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant | 20-4541 | 35,152 | 0 | 0 |
| | ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant | 20-4542 | 28,656 | 0 | 0 |
| | ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant | 20-4543 | 17,860 | 0 | 0 |
| | ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-4544 | 30,509 | 0 | 0 |

Advertised Revenues

| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed |
|--|---|---------|----------------|-----------------|------------------|
| Special Revenue Fund Revenues from Federal Sources | ARP-ESSER | 20-4540 | 29,242 | 30,000 | 30,000 |
| | CRRSA Act-ESSER II | 20-4534 | 10,635 | 0 | 0 |
| | CRRSA Act-Learning Acceleration Grant | 20-4535 | 12,260 | 0 | 0 |
| | Other | 20-4XXX | 21,380 | 20,976 | 20,976 |
| | CRRSA Act-Mental Health Grant | 20-4536 | 12,103 | 0 | 0 |
| | Total Revenues from Federal Sources | | 245,987 | 84,526 | 84,526 |
| Special Revenue Fund Revenues | Total Grants and Entitlements | | 245,987 | 84,526 | 84,526 |
| All Fund Revenues | Total Revenues/Sources | | 2,891,225 | 2,886,224 | 3,310,224 |
| Revenues Net of Transfers | Total Revenues/Sources Net of Transfers | | 2,891,225 | 2,886,224 | 3,310,224 |

| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed |
|--|---|----------------|-------------------|--------------------|---------------------|
| General Fund Current Expenses for Instruction | Regular Programs-Instruction | 11-1XX-100-XXX | 788,595 | 789,710 | 813,183 |
| | Special Education-Instruction | 11-2XX-100-XXX | 133,299 | 135,716 | 141,316 |
| | School-Sponsored Cocurricular or Extracurricular Activities-Instruction | 11-401-100-XXX | 6,254 | 5,875 | 5,875 |
| General Fund Current Expenses for Support Services | Undistributed Expenditures-Instruction (Tuition) | 11-000-100-XXX | 46,319 | 60,182 | 60,182 |
| | Undistributed Expenditures-Health Services | 11-000-213-XXX | 87,655 | 89,408 | 91,453 |
| | Undistributed Expenditures-Speech, OT, PT and Related Services | 11-000-216-XXX | 77,751 | 46,810 | 46,810 |
| | Undistributed Expenditures-Guidance | 11-000-218-XXX | 16,693 | 59,318 | 35,000 |
| | Undistributed Expenditures-Child Study Teams | 11-000-219-XXX | 44,638 | 31,486 | 68,566 |
| | Undistributed Expenditures-Improvement of Instruction Services | 11-000-221-XXX | 25,572 | 22,177 | 7,363 |
| | Undistributed Expenditures-Education Media Services/Library | 11-000-222-XXX | 57,092 | 47,426 | 59,603 |
| | Undistributed Expenditures-Support Services-General Administration | 11-000-230-XXX | 113,672 | 100,730 | 100,263 |
| | Undistributed Expenditures-Support Services-School Administration | 11-000-240-XXX | 53,049 | 61,769 | 90,792 |
| | Undistributed Expenditures-Central Services | 11-000-251-XXX | 49,049 | 114,200 | 91,200 |
| | Undistributed Expenditures-Operation and Maintenance of Plant Services | 11-000-26X-XXX | 415,666 | 400,754 | 445,368 |
| | Undistributed Expenditures-Student Transportation Services | 11-000-270-XXX | 231,671 | 294,878 | 310,805 |
| | Personal Services-Employee Benefits | 11-XXX-XXX-2XX | 356,988 | 385,747 | 408,145 |
| | Undistributed Expenditures-Food Services | 11-000-310-930 | 17,111 | 4,000 | 4,000 |
| | Total Undistributed Expenditures | | 1,592,926 | 1,718,885 | 1,819,550 |
| General Fund Current Expenses for Increased Reserves | Interest Earned on Maintenance Reserve | 10-606 | 0 | 2,100 | 2,100 |
| | Interest Earned on Current Expense Emergency Res | 10-607 | 0 | 1,000 | 1,000 |
| General Fund Current Expenses | Total General Current Expense | | 2,521,074 | 2,653,286 | 2,783,024 |
| Capital Outlay | Facilities Acquisition and Construction Services | 12-000-400-XXX | 0 | 0 | 305,000 |
| | Interest Deposit to Capital Reserve | 10-604 | 0 | 6,000 | 6,000 |
| | Total Capital Outlay | | 0 | 6,000 | 311,000 |
| General Fund Expenses and Transfers | Transfer of Funds to Charter Schools | 10-000-100-56X | 124,164 | 142,412 | 131,674 |
| | General Fund Grand Total | | 2,645,238 | 2,801,698 | 3,225,698 |

Advertised Appropriations

| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed |
|--|--|----------------|-------------------|--------------------|---------------------|
| Special Revenue Fund Expenses for Federal Projects | Title II | 20-XXX-XXX-XXX | 5,622 | 2,400 | 2,400 |
| | IDEA Part B (Handicapped) | 20-XXX-XXX-XXX | 0 | 26,528 | 26,528 |
| | ARP-IDEA Basic Grant Program | 20-223-xxx-xxx | 39,681 | 4,622 | 4,622 |
| | ARP-IDEA Preschool Grant Program | 20-224-xxx-xxx | 2,887 | 0 | 0 |
| | Other | 20-XXX-XXX-XXX | 21,380 | 20,976 | 20,976 |
| | CRRSA Act-ESSER II Grant Program | 20-483-xxx-xxx | 10,635 | 0 | 0 |
| | CRRSA Act-Learning Acceleration Grant Program | 20-484-xxx-xxx | 12,260 | 0 | 0 |
| | CRRSA Act-Mental Health Grant Program | 20-485-xxx-xxx | 12,103 | 0 | 0 |
| | ARP-ESSER Grant Program | 20-487-xxx-xxx | 29,242 | 30,000 | 30,000 |
| | ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant | 20-488-xxx-xxx | 35,152 | 0 | 0 |
| | ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant | 20-489-xxx-xxx | 28,656 | 0 | 0 |
| | ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant | 20-490-xxx-xxx | 17,860 | 0 | 0 |
| | ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-491-xxx-xxx | 30,509 | 0 | 0 |
| | Total Federal Projects | 20-XXX-XXX-XXX | 245,987 | 84,526 | 84,526 |
| Special Revenue Fund Expenses | Total Special Revenue Funds | | 245,987 | 84,526 | 84,526 |
| All Fund Expenses | Total Expenditures/Appropriations | | 2,891,225 | 2,886,224 | 3,310,224 |
| Expenses Net of Transfers | Total Expenditures Net of Transfers | | 2,891,225 | 2,886,224 | 3,310,224 |

Advertised Recapitulation of Balances

| Fund Balance Category | Budget Category | Audited Balance 06/30/2022 | Audited Balance 06/30/2023 | Estimated Balance 06/30/2024 | Estimated Balance 06/30/2025 |
|---|--|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Unrestricted | General Operating Budget | 272,268 | 362,424 | 250,000 | 250,000 |
| | Repayment of Debt | 0 | 0 | 0 | 0 |
| Restricted for General Operating Budget | Capital Reserve | 473,118 | 507,289 | 513,289 | 214,289 |
| | Adult Education Programs | 0 | 0 | 0 | 0 |
| | Maintenance Reserve | 257,228 | 261,000 | 263,100 | 265,200 |
| | Legal Reserve | 79,971 | 114,451 | 89,979 | 0 |
| | Unemployment Fund | 22,465 | 20,741 | 20,741 | 20,741 |
| | Tuition Reserve | 0 | 0 | 0 | 0 |
| | Current Expense Emergency Reserve | 124,000 | 126,327 | 59,827 | 60,827 |
| | 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 |
| | State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112 | | | 0 | 0 |
| Restricted for Special Revenue Fund | Student Activity Fund | 0 | 0 | 0 | 0 |
| | 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 | 2021-22 Actual Costs | 2022-23 Actual Costs | 2023-24 Original Budget | 2023-24 Revised Budget | 2024-25 Proposed Budget |
|--|-------------------------|-------------------------|----------------------------|---------------------------|----------------------------|
| Total Budgetary Comparative Per Pupil Cost | \$17,192 | \$17,233 | \$16,533 | \$19,287 | \$19,585 |
| Total Classroom Instruction | \$10,400 | \$9,631 | \$9,542 | \$10,822 | \$10,887 |
| Classroom-Salaries and Benefits | \$9,856 | \$9,261 | \$9,005 | \$10,213 | \$10,275 |
| Classroom-General Supplies and Textbooks | \$196 | \$106 | \$91 | \$103 | \$107 |
| Classroom-Purchased Services | \$347 | \$263 | \$446 | \$506 | \$506 |
| Total Support Services | \$2,119 | \$2,557 | \$2,324 | \$2,636 | \$2,649 |
| Support Services-Salaries and Benefits | \$1,086 | \$1,898 | \$1,923 | \$2,181 | \$2,209 |
| Total Administrative Costs | \$1,691 | \$1,665 | \$1,622 | \$2,365 | \$2,333 |
| Administration Salaries and Benefits | \$1,286 | \$1,131 | \$1,298 | \$1,997 | \$1,976 |
| Total Operations and Maintenance of Plant | \$2,947 | \$3,201 | \$2,971 | \$3,381 | \$3,635 |
| Operations and Maintenance-Salaries and Benefits | \$1,289 | \$1,120 | \$1,188 | \$1,358 | \$1,559 |
| Board Contribution to Food Services | \$31 | \$131 | \$30 | \$34 | \$33 |
| Total Extracurricular Costs | \$6 | \$48 | \$44 | \$50 | \$48 |
| Total Equipment Costs | \$22 | \$0 | \$0 | \$0 | \$0 |
| Legal Costs | \$94 | \$105 | \$37 | \$42 | \$41 |
| Employee Benefits as a percentage of salaries* | 24.75% | 25.40% | 26.75% | 25.63% | 25.84% |

*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 2023-24 revised appropriations and the 2024-25 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) |
|----------------------------------|---|-------------------------|
| Insurance Coverages and Benefits | Participate in School Health Insurance Fund (SHIF) | 0 |
| | Participate in School Alliance Insurance Fund (SAIF) | 0 |
| Others | Frelinghuysen students attended the ESY program at Blairstown Elementary School | 0 |
| Special Education Services | Blairstown BOE supplies their CST to Frelinghuysen part-time basis | 0 |

Estimated Tax Rates

| Municipality | Category | Amount |
|---------------|--|-------------|
| Frelinghuysen | (A) General Fund School Levy | 2,543,592 |
| | (D) Total School Levy | 2,543,592 |
| | (B) Estimated Net Taxable Valuation (as of 10/01/23) | 289,983,285 |
| | (H) Estimated Equalized Valuation (as of 10/01/23) | 361,694,979 |
| | (C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B) | 0.8772 |
| | (F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B) | 0.8772 |
| | (I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H) | 0.7032 |
| | (L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H) | 0.7032 |

Employee Contract List for District

| Name | Category | Measure |
|-----------------|---|------------------------|
| Gregory Brennan | Job Title | Business Administrator |
| | Job Title II | None Reported |
| | Base Annual Salary Amount | \$105,000 |
| | Full-Time Equivalent (FTE) | 0.8 |
| | 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 | 07/01/23 |
| | End Date of Contract | 06/30/24 |
| | Contracted Number of Annual Work Days | 200 |
| | 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 | N/A - Interim B.A. |
| | Contractual Post-Employment Benefit Description of Payout of Vacation days | N/A - Interim B.A. |
| | Contractual Post-Employment Benefit Description of Payout of Personal days | N/A - Interim B.A. |
| | 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 |
|-----------------|--|----------------|
| Gregory Brennan | 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 |
| Jarlyn Veras | Job Title | Superintendent |
| | Job Title II | None Reported |
| | Base Annual Salary Amount | \$131,325 |
| | 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 | 07/01/23 |
| | End Date of Contract | 06/30/26 |
| | 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 | 0 |
| | Description of Other Contracted Non-Working Days | None Reported |

Employee Contract List for District

| Name | Category | Measure |
|--------------|---|-----------------------|
| Jarlyn Veras | Total Allowances Amount | \$4,000 |
| | 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 | \$10,000 |
| | Contractual Post-Employment Benefit Description of Payout of Sick days | Per Diem up to 10,000 |
| | Contractual Post-Employment Benefit Description of Payout of Vacation days | No pay out |
| | Contractual Post-Employment Benefit Description of Payout of Personal days | Roll into sick 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 | None Reported |
| | Additional Comment 2 | None Reported |
| | Additional Comment 3 | None Reported |