

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	80.0	76.0	79.0
On Roll Special Ed Full-Time	17.0	23.0	23.0
On Roll Subtotal	97.0	99.0	102.0
In Private School Placements	2.0	1.0	0.0
Sent to Contracted Preschool		1.0	0.0
Received	2.0	1.0	1.0

Hunterdon		Frenchtown Boro			
Advertised Revenues					
Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,486,762	2,535,251	2,603,896
	Total Tax Levy	10-121x	2,486,762	2,535,251	2,603,896
	Total Tuition	10-1300	39,805	25,000	29,800
	Sale of Property	10-1930	4,300	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	3,829	10,000	8,170
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	25
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	20	10	20
	Total Revenues from Local Sources		2,534,716	2,570,271	2,641,921
General Fund Revenues from Intermediate Sources	Payments in Lieu of Taxes to School District	10-2300	104,336	161,221	191,662
	Total Revenues from Intermediate Sources		104,336	161,221	191,662
General Fund Revenues from State Sources	School Choice Aid	10-3116	142,596	178,729	197,558
	Categorical Transportation Aid	10-3121	0	26,427	13,310
	Extraordinary Aid	10-3131	44,898	0	0
	Categorical Special Education Aid	10-3132	65,461	124,016	145,571
	Equalization Aid	10-3176	93,189	0	0
	Categorical Security Aid	10-3177	0	17,726	19,378
	Other State Aids	10-3XXX	934	0	0
	Total Revenues from State Sources		347,078	346,898	375,817
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	55,572	55,832	10,000
	Withdrawal from Capital Reserve for Local Share	10-307	259,200	0	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	0	17,940
	Withdrawal from Maintenance Reserve	10-310	22,600	10,000	0
	Adjustment for Prior Year Encumbrances		0	39,385	0
	Actual Revenues (Over)/Under Expenditures		-12,041	0	0
General Fund Revenues	Total Operating Budget		3,311,461	3,183,607	3,237,340

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	15,204	0	0
	Other Revenue from Local Sources	20-1XXX	4,750	1,750	0
	Total Revenues from Local Sources	20-1XXX	19,954	1,750	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	261,026	71,859
	Preschool Education Aid	20-3218	366,227	404,762	486,855
	Other Restricted Entitlements	20-32XX	655	1,592	1,512
	Total Revenues from State Sources		366,882	667,380	560,226
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	21,820	19,072	16,211
	Title II	20-4451-4455	4,091	2,869	2,439
	Title III	20-4491-4494	0	634	539
	Title IV	20-4471-4474	0	10,000	8,500
	IDEA Part B (Handicapped)	20-4420-4429	42,766	39,116	33,249
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	7,503	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	14,597	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,263	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	7,748	0	0
	Other	20-4XXX	0	31,032	26,632
	Total Revenues from Federal Sources		99,788	102,723	87,570
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	62,900	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	48,861	50,610
Special Revenue Fund Revenues	Total Grants and Entitlements		545,678	820,714	698,406
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	0	17,940
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	110,544	112,769	96,842
	Total Revenues from Local Sources		110,544	112,769	96,842
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		110,544	112,769	114,782
Debt Service Fund Revenues	Total Repayment of Debt		110,544	112,769	114,782
All Fund Revenues	Total Revenues/Sources		3,967,683	4,117,090	4,050,528

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	62,900	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	48,861	50,610
	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	0	17,940
	Total Revenues/Sources Net of Transfers		3,904,783	4,068,229	3,981,978

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	944,217	946,443	983,924
	Special Education-Instruction	11-2XX-100-XXX	285,232	314,918	326,127
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,674	50,025	48,525
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	33,593	30,113	0
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,381	17,893	18,216
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,669	63,964	67,756
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	72,188	84,000	51,500
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	62,605	146,906	153,846
	Undistributed Expenditures-Guidance	11-000-218-XXX	34,592	29,138	31,580
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	142,150	141,088	140,863
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	17,056	32,213	42,975
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	16,768	27,037	25,590
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,306	6,340	4,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	52,182	56,603	57,546
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	83,331	76,432	71,195
	Undistributed Expenditures-Central Services	11-000-251-XXX	98,170	94,100	97,110
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	249,982	290,253	280,469
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	46,726	50,392	28,004
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	509,899	693,516	772,311
	Total Undistributed Expenditures		1,500,598	1,839,988	1,842,961
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
	Interest Earned on Current Expense Emergency Res	10-607	0	0	25
General Fund Current Expenses	Total General Current Expense		2,755,721	3,151,384	3,201,572
Capital Outlay	Equipment	12-XXX-XXX-730	46,020	19,405	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,808	12,808	12,808
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	259,200	0	0
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	17,940
	Increase In Capital Reserve	10-604	237,692	0	0
	Interest Deposit to Capital Reserve	10-604	20	10	20

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Total Capital Outlay		555,740	32,223	35,768
General Fund Expenses and Transfers	General Fund Grand Total		3,311,461	3,183,607	3,237,340
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,750	1,750	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	146,113	164,006	190,241
	Support Services	20-218-200-XXX	277,778	541,143	419,083
	Facility Acquisition and Construction Services	20-218-400-XXX	5,236	9,500	0
	Total Preschool Education Aid	20-218-XXX-XXX	429,127	714,649	609,324
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	150	111	105
	Nonpublic Nursing Services	20-XXX-XXX-XXX	390	582	553
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	115	79	75
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	820	779
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	429,782	716,241	610,836
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,820	19,072	16,211
	Title II	20-XXX-XXX-XXX	4,091	2,869	2,439
	Title III	20-XXX-XXX-XXX	0	634	539
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	42,766	39,116	33,249
	Other	20-XXX-XXX-XXX	0	31,032	26,632
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	7,503	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	14,597	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,263	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	7,748	0	0
	Total Federal Projects	20-XXX-XXX-XXX	99,788	102,723	87,570
Special Revenue Fund Expenses	Total Special Revenue Funds		545,678	820,714	698,406

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	110,544	112,769	114,782
	Total Debt Service Funds		110,544	112,769	114,782
All Fund Expenses	Total Expenditures/Appropriations		3,967,683	4,117,090	4,050,528
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	62,900	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	48,861	50,610
	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	17,940
	Total Expenditures Net of Transfers		3,904,783	4,068,229	3,981,978

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	341,625	305,832	260,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	616,598	595,110	613,060	595,140
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	182,756	160,156	150,166	150,176
	Legal Reserve	0	0	0	0
	Unemployment Fund	32,568	32,568	32,568	32,568
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	50,000	50,000	50,025
	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	34,898	38,744	38,744	38,744
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,854	\$30,783	\$32,779	\$35,255	\$34,208
Total Classroom Instruction	\$14,797	\$16,981	\$17,355	\$18,444	\$19,367
Classroom-Salaries and Benefits	\$13,383	\$15,708	\$15,802	\$16,794	\$17,608
Classroom-General Supplies and Textbooks	\$720	\$582	\$800	\$874	\$652
Classroom-Purchased Services	\$694	\$691	\$753	\$776	\$1,107
Total Support Services	\$5,320	\$7,761	\$8,963	\$9,957	\$8,217
Support Services-Salaries and Benefits	\$4,314	\$5,093	\$6,326	\$7,178	\$7,028
Total Administrative Costs	\$2,490	\$2,813	\$2,674	\$2,805	\$2,734
Administration Salaries and Benefits	\$1,666	\$1,898	\$1,787	\$1,891	\$1,775
Total Operations and Maintenance of Plant	\$3,123	\$2,860	\$3,117	\$3,338	\$3,178
Operations and Maintenance-Salaries and Benefits	\$1,587	\$1,393	\$1,416	\$1,502	\$1,464
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$92	\$321	\$615	\$648	\$642
Total Equipment Costs	\$306	\$520	\$93	\$292	\$49
Legal Costs	\$15	\$35	\$49	\$51	\$50
Employee Benefits as a percentage of salaries*	27.87%	30.53%	33.48%	37.05%	41.39%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
395	Borough of Frenchtown	191,662	As per the PILOT Agreement for sharing of revenues

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	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 the 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 ESC and ESCNJ	0
Social Worker/Psychologist	School Psychologist & LDT-C services provided by Delaware Valley Regional High School	0
Staffing - Other	Music Teacher shared with Califon and ESL Teacher shared with Delaware Valley Regional High School	0
Technology Services	Shared Service Technology Contract with Delaware Valley Regional High School	0
Transportation Services, including Fuel	Vehicle Maintenance and inspection services provided by Delaware Valley Regional High School	0
	Joint transportation with multiple districts for special education, nonpublic, athletic and field trips	0

Estimated Tax Rates

Municipality	Category	Amount
Frenchtown	(A) General Fund School Levy	2,603,896
	(D) Total School Levy	2,700,738
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	249,318,300
	(H) Estimated Equalized Valuation (as of 10/01/25)	273,976,154
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0444
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0832
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9504
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9858

Employee Contract List for District

Name	Category	Measure
James Hintenach	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,879
	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	02/01/23
	End Date of Contract	06/30/27
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	School Holidays
	Total Allowances Amount	\$2,751
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,542
	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	Only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only upon separation 2.08 accrued per month
	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
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
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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
Subcontract 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 payout of sick days
	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
	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	Amount paid to DelVal for Shared Service Contract
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported