

Warren - Frelinghuysen Twp

Notice is hereby given to the legal voters of the Frelinghuysen Township school district, in the County of Warren of the State of New Jersey, that a Public Hearing will be held in the Media Center of the Frelinghuysen Elementary School, 780 Route 94, Newton NJ 07860 , on Thursday June 27, 2024 at 6:00 PM, for the purpose of conducting a public hearing on the following revised budget for the 2024-25 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2022	13, 2023	15, 2024
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	123	111	113
Pupils On Roll - Special Full-Time	14	15	16
Subtotal - Pupils On Roll	137	126	129
Pupils Sent to Other Dists - Spec Ed Prog	0	1	0
Pupils Received	20	2	8

Generated On 20JUN24 at 11:20

Warren - Frelinghuysen Twp
Advertised Revenues

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	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
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
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
Total Operating Budget		2,645,238	2,801,698	3,225,698
Grants and Entitlements:				
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
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
Total Grants and Entitlements		245,987	84,526	84,526
Total Revenues/Sources		2,891,225	2,886,224	3,310,224
Total Revenues/Sources Net of Transfers		2,891,225	2,886,224	3,310,224

Generated On 20JUN24 at 11:20

Warren - Frelinghuysen Twp
Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Current Expense:				
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
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
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
Total General Current Expense		2,521,074	2,653,286	2,783,024
Capital Expenditures:				
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
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
Special Grants and Entitlements:				
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	20-491-xxx-xxx	30,509	0	0
Staffing Grant				
Total Federal Projects	20-XXX-XXX-XXX	245,987	84,526	84,526
Total Special Revenue Funds		245,987	84,526	84,526
Total Expenditures/Appropriations		2,891,225	2,886,224	3,310,224
Total Expenditures Net of Transfers		2,891,225	2,886,224	3,310,224

Warren - Frelinghuysen Twp
Advertised Recapitulation of Balances

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 Specific Purposes:				
(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 (Special Revenue Fund)			0	0
--Student Activity Fund	0	0	0	0
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Generated On 20JUN24 at 11:20

Warren - Frelinghuysen Twp
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 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.

Generated On 20JUN24 at 11:20

Warren - Frelinghuysen Twp
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Roof Repairs	001	\$50,000	N	N	
Replacement exterior doors (6)	002	\$35,000	N	N	
LED replacement lighting - Phase 1 - 5 Classrooms	003	\$154,000	N	N	
New Gutters & Drainage - tie into existing basins	004	\$66,000	N	N	

The complete budget will be on file and open to examination at the Frelinghuysen Elementary School, 780 Route 94, Newton NJ 07860, Warren County New Jersey between the hours of 9:00 am and 2:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

This is a Revised Budget for 2024-25 and includes an additional tax levy increase of \$169,578 which will be appropriated to include the following:

- Transportation \$58,817
- Contracted Services OT/PT \$15,000
- Additional Security/Staff \$56,700
- Additional Insurance \$15,000
- Supervisor/CST Salary \$24,061

Generated On 20JUN24 at 11:20