

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	577.0	544.0	516.0
On Roll Special Ed Full-Time	132.0	116.0	110.0
On Roll Subtotal	709.0	660.0	626.0
In Private School Placements	4.5	2.0	4.0
Sent to Other Districts Regular	2.0	2.0	2.0
Sent to Other Districts Special Ed	4.5	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,860,489	13,117,699	13,380,053
	Total Tuition	10-1300	2,775	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	145,784	25,000	25,000
	Total Revenues from Local Sources		13,009,048	13,152,699	13,415,053
General Fund Revenues from State Sources	School Choice Aid	10-3116	10,450	11,504	12,902
	Categorical Transportation Aid	10-3121	24,106	24,106	24,106
	Extraordinary Aid	10-3131	263,478	0	0
	Categorical Special Education Aid	10-3132	607,635	607,635	607,635
	Equalization Aid	10-3176	2,968,251	2,016,473	1,088,107
	Categorical Security Aid	10-3177	79,019	79,019	79,019
	Other State Aids	10-3XXX	10,199	0	0
	Total Revenues from State Sources		3,963,138	2,738,737	1,811,769
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	415,837
	Adjustment for Prior Year Encumbrances		0	1	0
	Actual Revenues (Over)/Under Expenditures		-3,158,131	0	0
General Fund Revenues	Total Operating Budget		13,814,055	15,891,437	15,642,659
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	24,020	0	0
	Total Revenues from Local Sources	20-1XXX	24,020	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	61,347	28,949	24,607
	Title II	20-4451-4455	5,930	24,801	21,081
	Title IV	20-4471-4474	7,200	12,800	10,880
	Arp-Idea Basic	20-4419	0	31,096	26,431
	I.D.E.A. Part B (Handicapped)	20-4420-4429	176,087	167,029	141,974
	CARES Act Education Stabilization Fund	20-4530	31,091	0	0
	Coronavirus Relief Fund (CRF)	20-4532	123	0	0
	Total Revenues from Federal Sources		281,778	264,675	224,973
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		24,856	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		330,654	264,675	224,973

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
All Fund Revenues	Total Revenues/Sources		14,144,709	16,156,112	15,867,632
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,144,709	16,156,112	15,867,632

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,893,638	4,286,906	4,297,292
	Special Education-Instruction	11-2XX-100-XXX	1,284,210	1,513,653	1,446,945
	Basic Skills/Remedial-Instruction	11-230-100-XXX	74,089	146,470	151,048
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	122,954	216,386	216,386
	School-Sponsored Athletics-Instruction	11-402-100-XXX	440,610	568,187	571,331
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	538,580	522,721	465,302
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	47,411	48,788	50,206
	Undistributed Expenditures-Health Services	11-000-213-XXX	108,696	130,357	172,645
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	240,141	350,330	324,880
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	63,674	187,182	157,707
	Undistributed Expenditures-Guidance	11-000-218-XXX	464,950	498,356	514,777
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	300,124	341,624	326,285
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	233,861	240,385	259,014
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	110,749	142,024	145,754
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	50,929	56,000	56,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	356,365	428,848	427,519
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	558,095	387,079	380,315
	Undistributed Expenditures-Central Services	11-000-251-XXX	271,855	306,582	254,186
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	145,891	155,674	157,087
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,123,675	1,484,610	1,528,972
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	789,621	1,271,360	1,279,360
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,330,997	2,395,219	2,298,653
	Total Undistributed Expenditures		7,735,614	8,947,139	8,798,662
General Fund Current Expenses	Total General Current Expense		13,551,115	15,678,741	15,481,664
Capital Outlay	Equipment	12-XXX-XXX-730	73,517	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	3,400	38,400	3,400
	Total Capital Outlay		76,917	38,400	3,400

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	186,023	174,296	157,595
	General Fund Grand Total		13,814,055	15,891,437	15,642,659
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	48,876	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	61,347	28,949	24,607
	Title II	20-XXX-XXX-XXX	5,930	24,801	21,081
	Title IV	20-XXX-XXX-XXX	7,200	12,800	10,880
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	176,087	167,029	141,974
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	31,096	26,431
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	31,091	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	123	0	0
	Total Federal Projects	20-XXX-XXX-XXX	281,778	264,675	224,973
Special Revenue Fund Expenses	Total Special Revenue Funds		330,654	264,675	224,973
All Fund Expenses	Total Expenditures/Appropriations		14,144,709	16,156,112	15,867,632
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,144,709	16,156,112	15,867,632

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	143,514	806,119	806,119	390,282
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,000,000	3,498,344	3,498,344	3,498,344
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	5,943	5,943	5,943	5,943
	Legal Reserve	0	0	0	0
	Unemployment Fund	402,007	399,188	399,188	399,188
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
	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	101,284	76,428	76,428	76,428
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,264	\$17,120	\$20,607	\$21,230	\$22,156
Total Classroom Instruction	\$10,070	\$9,286	\$10,978	\$11,273	\$11,682
Classroom-Salaries and Benefits	\$9,151	\$8,606	\$9,819	\$10,077	\$10,299
Classroom-General Supplies and Textbooks	\$463	\$287	\$485	\$501	\$520
Classroom-Purchased Services	\$456	\$393	\$674	\$696	\$864
Total Support Services	\$2,771	\$2,723	\$3,469	\$3,573	\$3,793
Support Services-Salaries and Benefits	\$2,096	\$2,023	\$2,347	\$2,415	\$2,629
Total Administrative Costs	\$2,163	\$2,346	\$2,303	\$2,412	\$2,411
Administration Salaries and Benefits	\$1,977	\$2,141	\$2,027	\$2,114	\$2,105
Total Operations and Maintenance of Plant	\$1,995	\$1,791	\$2,451	\$2,525	\$2,746
Operations and Maintenance-Salaries and Benefits	\$1,049	\$967	\$1,148	\$1,179	\$1,326
Board Contribution to Food Services	\$67	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,198	\$974	\$1,405	\$1,447	\$1,525
Total Equipment Costs	\$0	\$103	\$0	\$0	\$0
Legal Costs	\$44	\$64	\$47	\$61	\$52
Employee Benefits as a percentage of salaries*	27.62%	28.90%	28.01%	27.60%	26.75%

*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 2021-22 revised appropriations and the 2022-23 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)
Custodial and Maintenance Services	North Warren Regional purchases salt from the Township of Blairstown for use on District lots and walkaways - at a tremendous savings to taxpayers.	0
Purchasing	District participates in both Hunterdon & Morris County ESC Co-op for best prices available.	0
Special Education Services	North Warren Regional hosts several self-contained classes in 2021-2022, which will be available to receive tuition students from local districts.	0
	North Warren Regional hosts an ESY program in 2021-2022, which will be available to receive tuition students from local districts. In addition, the building will be available to receive classes from other schools that may require nursing services.	0
Transportation Services, including Fuel	North Warren Regional participates in several jointures for discounted services.	0
	North Warren Regional will have a transportation contract with Blairstown Township BOE for the added costs of transporting students to the Ridge & Valley Charter School as well as the coordination of transportation for students attending private schools (AIL).	0

Estimated Tax Rates

Municipality	Category	Amount
Blairstown	(A) General Fund School Levy	6,454,611
	(D) Total School Levy	6,454,611
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	707,307,990
	(H) Estimated Equalized Valuation (as of 10/01/21)	787,799,476
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.9126
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.9126
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8193
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.8193
Frelinghuysen	(A) General Fund School Levy	1,919,763
	(D) Total School Levy	1,919,763
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	289,800,319
	(H) Estimated Equalized Valuation (as of 10/01/21)	292,781,444
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.6624
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.6624
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6557
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.6557
Hardwick Twp	(A) General Fund School Levy	1,922,267
	(D) Total School Levy	1,922,267
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	156,564,742
	(H) Estimated Equalized Valuation (as of 10/01/21)	205,955,510
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.2278
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.2278
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9333
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9333
Knowlton	(A) General Fund School Levy	3,083,412
	(D) Total School Levy	3,083,412
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	259,324,711
	(H) Estimated Equalized Valuation (as of 10/01/21)	351,716,370
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.1890

Estimated Tax Rates

Municipality	Category	Amount
Knowlton	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1890
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8767
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8767

Employee Contract List for District

Name	Category	Measure
Jeanene Dutt	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$151,145
	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	07/01/21
	End Date of Contract	06/30/22
	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
	Total Allowances Amount	\$14,400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,214
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$14,823
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	unused vacation days paid out at 1/260 of current salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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
Jeanene Dutt	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
Jennifer Kerr	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$120,000
	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	11/01/21
	End Date of Contract	06/30/22
	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	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
Jennifer Kerr	Total Allowances Amount	\$16,200
	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	\$12,461
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days paid at 1/260 of current salary.
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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
Sarah Bilotti	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$189,088
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Sarah Bilotti	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/23
	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	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
	Total Allowances Amount	\$16,700
	Total Bonuses Amount	\$28,344
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$597
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$18,182
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	unused vacation days paid at 1/260 of current salary.
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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

Employee Contract List for District

Name	Category	Measure
Sarah Bilotti	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