

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	535.0	515.0	531.0
On Roll Regular Shared-Time	10.0	12.0	0.0
On Roll Special Ed Full-Time	128.0	137.0	139.0
On Roll Special Ed Shared-Time	1.0		0.0
On Roll Subtotal	674.0	664.0	670.0
In Private School Placements	6.0	3.0	3.0
Sent to Other Districts Regular	11.0	10.5	10.0
Sent to Other Districts Special Ed	2.0	1.0	0.0
Received	1.0	3.0	2.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	11,739,137	12,091,311	12,454,050
	Total Tax Levy	10-121x	11,739,137	12,091,311	12,454,050
	Total Tuition	10-1300	35,407	60,000	60,000
	Rents and Royalties	10-1910	11,646	10,000	10,000
	Sale of Property	10-1930	83,101	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	126,801	30,000	30,000
	Interest Earned on Capital Reserve Funds	10-1XXX	39,426	1,000	10,000
	Total Revenues from Local Sources		12,035,518	12,192,311	12,564,050
General Fund Revenues from State Sources	School Choice Aid	10-3116	782,340	808,629	984,078
	Categorical Transportation Aid	10-3121	180,956	376,894	383,985
	Extraordinary Aid	10-3131	339,805	270,690	100,000
	Categorical Special Education Aid	10-3132	720,995	784,447	1,067,627
	Equalization Aid	10-3176	3,562,610	4,076,391	4,062,104
	Categorical Security Aid	10-3177	72,104	77,726	117,943
	Other State Aids	10-3XXX	4,550	0	0
	Total Revenues from State Sources		5,663,360	6,394,777	6,715,737
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	15,636	1,240
	Total Revenues from Federal Sources		0	15,636	1,240
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	257,872	139,342
	Withdrawal from Capital Reserve for Local Share	10-307	0	300,000	625,000
	Actual Revenues (Over)/Under Expenditures		-254,422	0	0
General Fund Revenues	Total Operating Budget		17,444,456	19,160,596	20,045,369
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	383,671	0	0
	Scholarship Fund Revenue	20-1770	23,378	0	0
	Total Revenues from Local Sources	20-1XXX	407,049	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	63,652	28,020	21,015
	Title II	20-4451-4455	10,062	10,183	8,146
	Title IV	20-4471-4474	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	164,352	163,572	130,858
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	1,088	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	32,804	0	0
	CRRSA Act-ESSER II	20-4534	10,000	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	5,314	0	0
	CRRSA Act-Mental Health Grant	20-4536	9,724	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	168,451	0	0
	Total Revenues from Federal Sources		475,447	211,775	168,019
Special Revenue Fund Revenues	Total Grants and Entitlements		827,218	211,775	168,019
All Fund Revenues	Total Revenues/Sources		18,271,674	19,372,371	20,213,388
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,271,674	19,372,371	20,213,388

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,851,390	5,332,530	5,594,089
	Special Education-Instruction	11-2XX-100-XXX	1,021,977	1,009,762	1,053,353
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	15,000	30,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	215,892	287,513	288,076
	School-Sponsored Athletics-Instruction	11-402-100-XXX	608,133	737,335	744,485
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	790,925	939,039	777,414
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,393	34,960	35,440
	Undistributed Expenditures-Health Services	11-000-213-XXX	254,032	209,446	212,680
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	75,849	287,271	306,685
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	289,626	341,770	366,590
	Undistributed Expenditures-Guidance	11-000-218-XXX	635,925	653,940	670,106
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	325,179	343,755	355,230
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	236,017	275,981	289,019
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	193,471	196,114	203,033
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,895	8,519	21,047
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	393,961	446,444	466,787
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	392,358	399,752	413,055
	Undistributed Expenditures-Central Services	11-000-251-XXX	390,476	405,625	410,252
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	165,055	166,757	172,511
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,658,039	1,946,232	1,966,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,304,957	1,583,386	1,397,105
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,109,614	3,236,126	3,635,073
	Total Undistributed Expenditures		10,247,772	11,475,117	11,698,027
General Fund Current Expenses	Total General Current Expense		16,945,164	18,857,257	19,408,030

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	211,750	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	287,542	302,339	627,339
	Interest Deposit to Capital Reserve	10-604	0	1,000	10,000
	Total Capital Outlay		499,292	303,339	637,339
General Fund Expenses and Transfers	General Fund Grand Total		17,444,456	19,160,596	20,045,369
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	63,652	28,020	21,015
	Title II	20-XXX-XXX-XXX	10,062	10,183	8,146
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	164,352	163,572	130,858
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	10,000	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	5,314	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	9,724	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	168,451	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	1,088	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	32,804	0	0
	Total Federal Projects	20-XXX-XXX-XXX	475,447	211,775	168,019
Special Revenue Fund Expenses	Total Special Revenue Funds		827,218	211,775	168,019
All Fund Expenses	Total Expenditures/Appropriations		18,271,674	19,372,371	20,213,388
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,271,674	19,372,371	20,213,388

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,200,388	680,426	422,554	383,212
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,302,046	1,992,079	1,693,079	1,078,079
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	100,000	100,000	0
	Unemployment Fund	68,426	59,070	59,070	59,070
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	197,131	244,681	244,681	244,681
	Scholarship Fund	15,729	23,457	23,457	23,457
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,846	\$22,024	\$23,987	\$24,825	\$25,722
Total Classroom Instruction	\$10,813	\$11,239	\$11,926	\$12,343	\$12,931
Classroom-Salaries and Benefits	\$10,141	\$10,781	\$11,164	\$11,554	\$12,078
Classroom-General Supplies and Textbooks	\$527	\$259	\$585	\$605	\$641
Classroom-Purchased Services	\$144	\$199	\$177	\$184	\$213
Total Support Services	\$4,179	\$3,855	\$4,296	\$4,446	\$4,632
Support Services-Salaries and Benefits	\$3,623	\$3,522	\$3,631	\$3,758	\$3,911
Total Administrative Costs	\$2,450	\$2,503	\$2,617	\$2,708	\$2,787
Administration Salaries and Benefits	\$2,143	\$2,186	\$2,301	\$2,381	\$2,461
Total Operations and Maintenance of Plant	\$2,792	\$2,785	\$3,196	\$3,308	\$3,319
Operations and Maintenance-Salaries and Benefits	\$1,310	\$1,391	\$1,458	\$1,509	\$1,568
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,527	\$1,515	\$1,805	\$1,868	\$1,876
Total Equipment Costs	\$611	\$314	\$0	\$0	\$0
Legal Costs	\$103	\$86	\$81	\$84	\$90
Employee Benefits as a percentage of salaries*	30.37%	30.63%	30.22%	30.22%	32.54%

*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 2024-25 revised appropriations and the 2025-26 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	We share bus purchasing, maintenance, and repair services from Hunterdon County Education Services Commission	0
Insurance Coverages and Benefits	We are a member of the School Health Insurance Fund, a joint agreement of many school districts to purchase health insurance coverage	0
	We are a member of SAIF, School Alliance Insurance Fund, a joint agreement of over 300 school districts to purchase insurance coverage	0
Municipal/Public Works	We purchase sand and salt from Stanhope and Netcong	0
	We provide busing to Byram, Stanhope, and Netcong for municipal sponsored trips	0
Others	Others We share our auditorium and athletic fields with Byram, Netcong, and Stanhope School Districts and Municipalities	0
Professional Staff Development	We join with Stanhope, Byram, and Netcong School Districts for Professional Development	0
Purchasing	We are a part of a joint agreement of over 300 school districts (Educational Data) to purchase school and athletic supplies	0
	We are a part of ACES, a consortium of many school districts to purchase energy	0
Recycling	We share with Sussex County Recycling Commission and Stanhope Borough	0
Staffing - Other	We share PT, OT, and Speech, and Curriculum Coordinator services with Byram, Netcong, Mt. Olive, and Stanhope School Districts	0
Transportation Services, including Fuel	We purchase all of our fuel for buses and vehicles from Byram Township	0
	We are a part of a joint agreement for regular and special education transportation of over fifty school district (Sussex Cooperative)	0

Estimated Tax Rates

Municipality	Category	Amount
Byram	(A) General Fund School Levy	7,457,355
	(D) Total School Levy	7,457,355
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	924,978,100
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,442,348,511
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8062
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8062
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5170
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5170
Netcong	(A) General Fund School Levy	2,294,741
	(D) Total School Levy	2,294,741
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	319,744,500
	(H) Estimated Equalized Valuation (as of 10/01/24)	387,006,173
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7177
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7177
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5929
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5929
Stanhope	(A) General Fund School Levy	2,520,584
	(D) Total School Levy	2,520,584
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	299,439,400
	(H) Estimated Equalized Valuation (as of 10/01/24)	474,547,385
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8418
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8418
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5312
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5312

Employee Contract List for District

Name	Category	Measure
Danielle Tarvin	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$146,899
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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	\$2,400
	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	\$31,950
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	rolled into sick days
	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
Danielle Tarvin	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
Michael Rossi	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$195,000
	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	07/01/24
	End Date of Contract	06/30/29
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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
Michael Rossi	Total Allowances Amount	\$16,400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$600
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$44,250
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	rolled into sick 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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported