

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	626.0	577.0	556.0
On Roll Special Ed Full-Time	143.0	132.0	127.0
On Roll Subtotal	769.0	709.0	683.0
In Private School Placements	1.5	4.5	3.0
Sent to Other Districts Regular	3.0	2.0	3.5
Sent to Other Districts Special Ed	4.5	4.5	3.5
Received	5.0		0.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,608,323	12,860,489	13,117,699
	Total Tuition	10-1300	3,700	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	34,040	25,000	25,000
	Total Revenues from Local Sources		12,646,063	12,895,489	13,152,699
General Fund Revenues from State Sources	School Choice Aid	10-3116	14,164	10,450	11,504
	Categorical Transportation Aid	10-3121	24,106	24,106	24,106
	Extraordinary Aid	10-3131	199,743	0	0
	Categorical Special Education Aid	10-3132	607,635	607,635	607,635
	Equalization Aid	10-3176	3,710,618	2,968,251	2,016,473
	Categorical Security Aid	10-3177	79,019	79,019	79,019
	Other State Aids	10-3XXX	4,844	0	0
	Total Revenues from State Sources		4,640,129	3,689,461	2,738,737
General Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures		-257,683	0	0
General Fund Revenues	Total Operating Budget		17,028,509	16,584,950	15,891,436
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	14,101	0	0
	Total Revenues from Local Sources	20-1XXX	14,101	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	41,693	62,312	46,734
	Title II	20-4451-4455	14,749	16,950	12,712
	Title IV	20-4471-4474	10,000	10,000	7,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	236,822	176,087	132,065
	Vocational Education	20-4430	0	8,073	6,055
	CARES Act Education Stabilization Fund	20-4530	43,508	28,848	0
	Coronavirus Relief Fund (CRF)	20-4532	0	123	0
	Other	20-4XXX	3,827	0	0
	Total Revenues from Federal Sources		350,599	302,393	205,066
Special Revenue Fund Revenues	Total Grants and Entitlements		364,700	302,393	205,066
All Fund Revenues	Total Revenues/Sources		17,393,209	16,887,343	16,096,502
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,393,209	16,887,343	16,096,502

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,611,108	4,605,793	4,299,909
	Special Education-Instruction	11-2XX-100-XXX	1,332,651	1,485,738	1,513,652
	Basic Skills/Remedial-Instruction	11-230-100-XXX	131,702	142,026	146,470
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	198,633	216,386	216,386
	School-Sponsored Athletics-Instruction	11-402-100-XXX	540,337	554,172	568,187
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	480,028	640,471	522,721
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	46,842	47,411	48,788
	Undistributed Expenditures-Health Services	11-000-213-XXX	105,697	120,134	130,356
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	227,354	481,567	350,330
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	114,770	189,089	187,182
	Undistributed Expenditures-Guidance	11-000-218-XXX	472,012	485,280	498,355
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	336,745	375,463	341,623
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	252,527	275,040	240,385
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	129,698	138,326	142,023
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	54,803	55,000	56,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	348,436	348,141	420,848
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	555,552	567,439	382,079
	Undistributed Expenditures-Central Services	11-000-251-XXX	258,603	275,357	301,582
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	140,661	146,944	150,674
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,328,020	1,468,734	1,484,609
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,227,513	1,292,443	1,281,360
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,480,658	2,404,360	2,430,221
	Undistributed Expenditures-Food Services	11-000-310-930	50,000	0	0
		Total Undistributed Expenditures		8,609,919	9,311,199
General Fund Current Expenses	Total General Current Expense		15,424,350	16,315,314	15,713,740
Capital Outlay	Equipment	12-XXX-XXX-730	0	73,517	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,353,841	3,400	3,400
	Total Capital Outlay		1,353,841	76,917	3,400

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	250,318	192,719	174,296
	General Fund Grand Total		17,028,509	16,584,950	15,891,436
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	14,101	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	41,693	62,312	46,734
	Title II	20-XXX-XXX-XXX	14,749	16,950	12,712
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	236,822	176,087	132,065
	Vocational Education	20-XXX-XXX-XXX	0	8,073	6,055
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	43,508	28,848	0
	Other	20-XXX-XXX-XXX	3,827	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	123	0
	Total Federal Projects	20-XXX-XXX-XXX	350,599	302,393	205,066
Special Revenue Fund Expenses	Total Special Revenue Funds		364,700	302,393	205,066
All Fund Expenses	Total Expenditures/Appropriations		17,393,209	16,887,343	16,096,502
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,393,209	16,887,343	16,096,502

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	783,782	1,000,000	1,000,000	1,000,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	5,943	5,943	5,943	5,943
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	352,049	143,514	143,514	143,514
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,391	\$18,264	\$19,595	\$20,517	\$20,607
Total Classroom Instruction	\$10,356	\$10,070	\$10,404	\$10,930	\$10,978
Classroom-Salaries and Benefits	\$9,239	\$9,151	\$9,356	\$9,831	\$9,819
Classroom-General Supplies and Textbooks	\$692	\$463	\$440	\$462	\$485
Classroom-Purchased Services	\$425	\$456	\$608	\$637	\$674
Total Support Services	\$2,826	\$2,771	\$3,402	\$3,567	\$3,469
Support Services-Salaries and Benefits	\$2,110	\$2,096	\$2,239	\$2,292	\$2,347
Total Administrative Costs	\$1,996	\$2,163	\$2,302	\$2,357	\$2,303
Administration Salaries and Benefits	\$1,805	\$1,977	\$2,087	\$2,164	\$2,027
Total Operations and Maintenance of Plant	\$2,012	\$1,995	\$2,236	\$2,346	\$2,451
Operations and Maintenance-Salaries and Benefits	\$1,026	\$1,049	\$1,176	\$1,212	\$1,148
Board Contribution to Food Services	\$0	\$67	\$0	\$0	\$0
Total Extracurricular Costs	\$1,201	\$1,198	\$1,250	\$1,317	\$1,405
Total Equipment Costs	\$0	\$0	\$0	\$105	\$0
Legal Costs	\$56	\$44	\$44	\$39	\$47
Employee Benefits as a percentage of salaries*	30.45%	27.62%	25.41%	26.14%	28.01%

*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 2020-21 revised appropriations and the 2021-22 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
Others	North Warren Regional hosts a COVID19 Vaccine Clinic for the Warren County Department of Health.	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 2020-2021, which will be available to receive tuition students from local districts	0
	North Warren Regional hosts an ESY program in 2020-2021, 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	6,210,707
	(D) Total School Levy	6,210,707
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	708,855,459
	(H) Estimated Equalized Valuation (as of 10/01/20)	728,826,838
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8762
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8762
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8522
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.8522
Frelinghuysen	(A) General Fund School Levy	1,918,797
	(D) Total School Levy	1,918,797
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	289,536,619
	(H) Estimated Equalized Valuation (as of 10/01/20)	277,727,341
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.6627
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.6627
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6909
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.6909
Hardwick Twp	(A) General Fund School Levy	1,955,957
	(D) Total School Levy	1,955,957
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	157,139,242
	(H) Estimated Equalized Valuation (as of 10/01/20)	200,194,191
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.2447
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.2447
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9770
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9770
Knowlton	(A) General Fund School Levy	3,032,238
	(D) Total School Levy	3,032,238
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	259,086,982
	(H) Estimated Equalized Valuation (as of 10/01/20)	325,281,605
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.1704

Estimated Tax Rates

Municipality	Category	Amount
Knowlton	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1704
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9322
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9322

Employee Contract List for District

Name	Category	Measure
Chris Heagele	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$149,744
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$15,200
	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	\$34,085
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick days paid at 1/260 of salary at retirement up to \$15,000.
	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

Employee Contract List for District

Name	Category	Measure
Chris Heagele	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
Jeanene Dutt	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,099
	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	07/01/20
	End Date of Contract	06/30/21
	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
Jeanene Dutt	Total Allowances Amount	\$14,400
	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	\$16,690
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick days paid at 1/260 of salary at retirement up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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
	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	\$185,381
	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	\$27,788
	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	\$31,728
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick days paid at 1/260 of salary at retirement up to \$15,000.
	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