

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	544.0	514.0	477.0
On Roll Special Ed Full-Time	116.0	121.0	123.0
On Roll Subtotal	660.0	635.0	600.0
In Private School Placements	2.0	3.0	4.0
Sent to Other Districts Regular	2.0	2.0	1.0
Sent to Other Districts Special Ed	1.0	1.0	2.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	13,117,699	13,380,053	13,826,385
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	10,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	33,094	25,000	25,000
	Total Revenues from Local Sources		13,150,793	13,415,053	13,851,385
General Fund Revenues from State Sources	School Choice Aid	10-3116	11,504	12,902	14,470
	Categorical Transportation Aid	10-3121	24,106	24,106	24,106
	Extraordinary Aid	10-3131	230,393	0	0
	Categorical Special Education Aid	10-3132	607,635	607,635	607,635
	Equalization Aid	10-3176	2,016,473	1,088,107	515,488
	Categorical Security Aid	10-3177	79,019	79,019	79,019
	Other State Aids	10-3XXX	7,800	110,000	0
Total Revenues from State Sources		2,976,930	1,921,769	1,240,718	
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	21,475	0	0
	Total Revenues from Federal Sources		21,475	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	415,837	996,875
	Withdrawal from Capital Reserve for Local Share	10-307	0	368,730	0
	Actual Revenues (Over)/Under Expenditures		-540,778	0	0
General Fund Revenues	Total Operating Budget		15,608,420	16,121,389	16,088,978
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	155,844	0	0
	Total Revenues from Local Sources	20-1XXX	155,844	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	28,949	35,602	30,261
	Title II	20-4451-4455	18,886	15,444	13,127
	Title IV	20-4471-4474	12,800	10,000	8,500
	Arp-Idea Basic	20-4419	31,096	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	167,029	233,570	198,534
	Arp-ESSER	20-4540	71,358	0	0
	CRRSA Act-ESSER II	20-4534	63,155	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	6,615	0	0
	Other	20-4XXX	24,019	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Mental Health Grant	20-4536	36,553	0	0
	Additional or Compensatory Special Education and Related Services (Acasers)	20-4537	43,259	0	0
	Total Revenues from Federal Sources		503,719	294,616	250,422
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		16,391	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		675,954	294,616	250,422
All Fund Revenues	Total Revenues/Sources		16,284,374	16,416,005	16,339,400
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,284,374	16,416,005	16,339,400

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,857,242	4,093,031	4,203,043	
	Special Education-Instruction	11-2XX-100-XXX	1,174,759	1,411,945	1,350,605	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	145,270	151,048	153,860	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	193,507	216,386	203,163	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	515,800	571,331	594,561	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	334,396	465,302	294,024	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	48,788	50,206	47,953	
	Undistributed Expenditures-Health Services	11-000-213-XXX	123,604	207,645	185,410	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	260,276	324,880	306,132	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	24,054	248,355	322,802	
	Undistributed Expenditures-Guidance	11-000-218-XXX	486,359	514,777	514,688	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	261,802	326,285	312,502	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	239,902	259,014	259,846	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	140,118	145,754	148,598	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	39,775	56,000	47,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	357,181	447,519	396,371	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	382,249	380,315	320,691	
	Undistributed Expenditures-Central Services	11-000-251-XXX	235,676	254,186	259,182	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	150,413	163,087	161,679	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,244,127	1,616,585	1,624,615	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	994,022	1,389,360	1,410,900	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,297,289	2,298,653	2,705,557	
	Total Undistributed Expenditures			7,620,031	9,147,923	9,318,450
	General Fund Current Expenses	Total General Current Expense		13,506,609	15,591,664	15,823,682
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	1,995,405	372,130	3,400	
	Total Capital Outlay		1,995,405	372,130	3,400	

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	106,406	157,595	261,896
	General Fund Grand Total		15,608,420	16,121,389	16,088,978
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	172,235	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	28,949	35,602	30,261
	Title II	20-XXX-XXX-XXX	18,886	15,444	13,127
	Title IV	20-XXX-XXX-XXX	12,800	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	167,029	233,570	198,534
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	31,096	0	0
	Other	20-XXX-XXX-XXX	24,019	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	63,155	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	6,615	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	36,553	0	0
	Additional or Compensatory Special Education and Related Services (Acasers) Program	20-486-XXX-XXX	43,259	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	71,358	0	0
	Total Federal Projects	20-XXX-XXX-XXX	503,719	294,616	250,422
	Special Revenue Fund Expenses	Total Special Revenue Funds		675,954	294,616
All Fund Expenses	Total Expenditures/Appropriations		16,284,374	16,416,005	16,339,400
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,284,374	16,416,005	16,339,400

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	806,119	1,278,367	1,319,303	322,428
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,498,344	3,566,875	3,198,145	3,198,145
	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	399,188	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	76,428	60,037	60,037	60,037
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,120	\$18,508	\$22,156	\$21,944	\$23,890
Total Classroom Instruction	\$9,286	\$9,898	\$11,682	\$11,139	\$12,317
Classroom-Salaries and Benefits	\$8,606	\$9,075	\$10,299	\$9,779	\$11,045
Classroom-General Supplies and Textbooks	\$287	\$228	\$520	\$515	\$447
Classroom-Purchased Services	\$393	\$595	\$864	\$846	\$825
Total Support Services	\$2,723	\$3,000	\$3,793	\$3,986	\$4,345
Support Services-Salaries and Benefits	\$2,023	\$2,374	\$2,629	\$2,689	\$2,969
Total Administrative Costs	\$2,346	\$2,139	\$2,411	\$2,438	\$2,437
Administration Salaries and Benefits	\$2,141	\$1,917	\$2,105	\$2,085	\$2,125
Total Operations and Maintenance of Plant	\$1,791	\$2,131	\$2,746	\$2,866	\$3,119
Operations and Maintenance-Salaries and Benefits	\$967	\$1,074	\$1,326	\$1,320	\$1,536
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$974	\$1,340	\$1,525	\$1,514	\$1,670
Total Equipment Costs	\$103	\$0	\$0	\$0	\$0
Legal Costs	\$64	\$68	\$52	\$64	\$85
Employee Benefits as a percentage of salaries*	28.90%	28.81%	26.75%	27.41%	31.72%

*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 2022-23 revised appropriations and the 2023-24 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, which will be available to receive tuition students from local districts.	0
	North Warren Regional hosts an ESY program, 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.	0

Estimated Tax Rates

Municipality	Category	Amount
Blairstown	(A) General Fund School Levy	6,660,280
	(D) Total School Levy	6,660,280
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	707,074,961
	(H) Estimated Equalized Valuation (as of 10/01/22)	859,567,504
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9419
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9419
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7748
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7748
Frelinghuysen	(A) General Fund School Levy	2,425,635
	(D) Total School Levy	2,425,635
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	290,720,785
	(H) Estimated Equalized Valuation (as of 10/01/22)	332,392,848
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8344
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8344
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7297
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7297
Hardwick Twp	(A) General Fund School Levy	1,748,377
	(D) Total School Levy	1,748,377
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	157,745,592
	(H) Estimated Equalized Valuation (as of 10/01/22)	224,299,666
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1084
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1084
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7795
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7795
Knowlton	(A) General Fund School Levy	2,992,093
	(D) Total School Levy	2,992,093
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	259,080,911
	(H) Estimated Equalized Valuation (as of 10/01/22)	388,148,869
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1549

Estimated Tax Rates

Municipality	Category	Amount
Knowlton	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	1.1549
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.7709
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.7709

Employee Contract List for District

Name	Category	Measure
Carie Norcross-Murphy	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$125,000
	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	12/13/22
	End Date of Contract	06/30/23
	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	\$14,700
	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	\$9,615
	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 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
Carie Norcross-Murphy	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	Superintendent
	Job Title II	Director of Curriculum
	Base Annual Salary Amount	\$187,000
	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	11/08/22
	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

Employee Contract List for District

Name	Category	Measure
Jeanene Dutt	Total Allowances Amount	\$6,700
	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	\$17,980
	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	
Jennifer Kerr	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$123,588
	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
Jennifer Kerr	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	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	\$16,200
	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	\$11,883
	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

Employee Contract List for District

Name	Category	Measure
Jennifer Kerr	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