

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	102.0	100.0	101.0
On Roll Special Ed Full-Time	9.0	11.0	11.0
On Roll Special Ed Shared-Time	0.0	0.0	7.0
On Roll Subtotal	111.0	111.0	119.0
Sent to Other Districts Regular	34.0	38.0	38.0
Sent to Other Districts Special Ed	20.0	17.0	13.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,076,984	2,168,064	2,289,619
	Other Local Governmental Units-Unrestricted	10-12XX	0	0	250,000
	Unrestricted Miscellaneous Revenues	10-1XXX	2,070	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Total Revenues from Local Sources		2,079,054	2,171,069	2,542,624
General Fund Revenues from State Sources	School Choice Aid	10-3116	230,183	291,594	311,558
	Categorical Transportation Aid	10-3121	47,977	47,977	47,977
	Extraordinary Aid	10-3131	39,172	10,000	30,000
	Categorical Special Education Aid	10-3132	85,872	85,872	85,872
	Equalization Aid	10-3176	280,235	288,306	329,249
	Categorical Security Aid	10-3177	12,745	12,745	12,745
	Adjustment Aid	10-3178	236,096	236,096	236,096
	Other State Aids	10-3XXX	5,616	0	0
	Total Revenues from State Sources		937,896	972,590	1,053,497
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	236,303	112,000
	Adjustment for Prior Year Encumbrances		0	11,372	0
	Actual Revenues (Over)/Under Expenditures		-57,277	0	0
General Fund Revenues	Total Operating Budget		2,959,673	3,391,334	3,708,121
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3,986	5,000	5,000
	Scholarship Fund Revenue	20-1770	0	400	400
	Total Revenues from Local Sources	20-1XXX	3,986	5,400	5,400
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	2,582	0	0
	Other Restricted Entitlements	20-32XX	60,794	0	0
	Total Revenues from State Sources		63,376	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	11,994	19,866	15,892
	Title II	20-4451-4455	4,311	4,310	3,448
	Title IV	20-4471-4474	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	33,546	34,867	27,893
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	32,324	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	8,794	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	31,035	0	0
	ARP-ESSER	20-4540	146,638	0	0
	Other	20-4XXX	12,531	13,718	10,974
	Total Revenues from Federal Sources		291,173	82,761	66,207
Special Revenue Fund Revenues	Total Grants and Entitlements		358,383	88,161	71,607
All Fund Revenues	Total Revenues/Sources		3,318,056	3,479,495	3,779,728
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,318,056	3,479,495	3,779,728

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	696,042	724,034	742,324
	Special Education-Instruction	11-2XX-100-XXX	215,703	228,610	190,836
	Basic Skills/Remedial-Instruction	11-230-100-XXX	7,518	500	24,595
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	0	3,900
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	828,558	1,165,162	1,403,372
	Undistributed Expenditures-Health Services	11-000-213-XXX	54,327	88,676	67,940
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	38,796	37,788	37,362
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	12,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	36,114	33,400	36,575
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	100,608	94,563	97,386
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	101,044	99,254	102,642
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	279	750	750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	109,544	88,786	85,742
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	45,088	43,800	36,300
	Undistributed Expenditures-Central Services	11-000-251-XXX	53,258	60,676	56,020
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	198,318	188,565	214,958
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	113,994	130,010	84,907
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	335,317	404,262	508,507
	Undistributed Expenditures-Food Services	11-000-310-930	0	2,000	2,000
	Total Undistributed Expenditures		2,015,245	2,437,692	2,746,461
General Fund Current Expenses	Total General Current Expense		2,934,508	3,390,836	3,708,116
Capital Outlay	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		0	5	5
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	25,165	493	0
	General Fund Grand Total		2,959,673	3,391,334	3,708,121

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	2,582	0	0
	Other	20-XXX-XXX-XXX	60,794	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	63,376	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	11,994	19,866	15,892
	Title II	20-XXX-XXX-XXX	4,311	4,310	3,448
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	33,546	34,867	27,893
	Other	20-XXX-XXX-XXX	12,531	13,718	10,974
	ARP-ESSER Grant Program	20-487-xxx-xxx	146,638	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	32,324	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	8,794	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	31,035	0	0
	Total Federal Projects	20-XXX-XXX-XXX	291,173	82,761	66,207
Special Revenue Fund Expenses	Total Special Revenue Funds		358,383	88,161	71,607
All Fund Expenses	Total Expenditures/Appropriations		3,318,056	3,479,495	3,779,728
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,318,056	3,479,495	3,779,728

Advertised Recapitulation of Balances

Fund Balance Category	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	267,819	320,637	213,551	101,551
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	624	629	634	639
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	67,217	67,217	0	0
	Unemployment Fund	0	0	0	0
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	10,936	11,088	11,088	11,088
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

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	\$17,803	\$18,551	\$18,925	\$18,880	\$19,219
Total Classroom Instruction	\$10,509	\$10,616	\$11,217	\$10,987	\$11,204
Classroom-Salaries and Benefits	\$9,962	\$10,388	\$10,667	\$10,501	\$10,628
Classroom-General Supplies and Textbooks	\$259	\$164	\$342	\$281	\$386
Classroom-Purchased Services	\$288	\$64	\$208	\$206	\$190
Total Support Services	\$3,498	\$3,655	\$3,895	\$3,929	\$3,964
Support Services-Salaries and Benefits	\$2,711	\$2,885	\$3,274	\$3,217	\$3,261
Total Administrative Costs	\$2,101	\$2,246	\$2,030	\$2,088	\$1,926
Administration Salaries and Benefits	\$1,294	\$1,569	\$1,600	\$1,516	\$1,402
Total Operations and Maintenance of Plant	\$1,656	\$2,034	\$1,764	\$1,858	\$2,062
Operations and Maintenance-Salaries and Benefits	\$683	\$945	\$709	\$698	\$733
Board Contribution to Food Services	\$0	\$0	\$18	\$18	\$17
Total Extracurricular Costs	\$39	\$0	\$0	\$0	\$47
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$192	\$162	\$136	\$153	\$165
Employee Benefits as a percentage of salaries*	28.88%	24.66%	30.50%	29.63%	37.73%

*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 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared BA	110,000
Municipal/Public Works	Snow Removal/Maintenance	15,000
Special Education Services	Shared CST/Services ACSSSD	50,000
Transportation Services, including Fuel	Joint Transportation	40,000

Estimated Tax Rates

Municipality	Category	Amount
Port Republic City	(A) General Fund School Levy	2,289,619
	(D) Total School Levy	2,289,619
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	117,084,200
	(H) Estimated Equalized Valuation (as of 10/01/23)	182,715,668
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.9555
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.9555
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2531
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2531

Employee Contract List for District

Name	Category	Measure
Dennis Anderson	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$114,000
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	NA
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NA
	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
Dennis Anderson	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
Todd D'Anna	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$45,000
	Full-Time Equivalent (FTE)	0.2
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
Todd D'Anna	Total Allowances Amount	\$2,000
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	NA
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NA
	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