

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	527.0	535.0	540.0
On Roll Regular Shared-Time	5.0	10.0	0.0
On Roll Special Ed Full-Time	132.0	128.0	141.0
On Roll Special Ed Shared-Time	2.0	1.0	0.0
On Roll Subtotal	666.0	674.0	681.0
In Private School Placements	4.0	6.0	2.0
Sent to Other Districts Regular	10.5	11.0	11.0
Sent to Other Districts Special Ed	1.0	2.0	0.0
Received	3.0	1.0	2.0
In State Facilities	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	11,397,220	11,739,137	12,091,311
	Total Tuition	10-1300	0	0	60,000
	Rents and Royalties	10-1910	11,333	9,135	10,000
	Sale of Property	10-1930	30,000	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	53,128	30,000	30,000
	Interest Earned on Capital Reserve Funds	10-1XXX	523	1,000	1,000
	Total Revenues from Local Sources		11,492,204	11,779,272	12,192,311
General Fund Revenues from State Sources	School Choice Aid	10-3116	707,118	782,340	808,629
	Categorical Transportation Aid	10-3121	177,329	180,956	376,894
	Extraordinary Aid	10-3131	263,687	270,690	270,690
	Categorical Special Education Aid	10-3132	500,873	720,995	784,447
	Equalization Aid	10-3176	3,317,998	3,562,610	4,076,391
	Categorical Security Aid	10-3177	20,481	72,104	77,726
	Other State Aids	10-3XXX	7,465	0	0
Total Revenues from State Sources		4,994,951	5,589,695	6,394,777	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	15,636
	Total Revenues from Federal Sources		0	0	15,636
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	583,467	257,872
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	300,000
	Adjustment for Prior Year Encumbrances		0	6,293	0
	Actual Revenues (Over)/Under Expenditures		801,294	0	0
General Fund Revenues	Total Operating Budget		17,288,449	17,958,727	19,160,596
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	288,514	0	0
	Scholarship Fund Revenue	20-1770	5,750	0	0
	Other Revenue from Local Sources	20-1XXX	5,000	0	0
	Total Revenues from Local Sources	20-1XXX	299,264	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	6,600	0	0
	Total Revenues from State Sources		6,600	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	65,560	66,135	52,908
	Title II	20-4451-4455	13,725	10,062	8,050
	Title IV	20-4471-4474	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	151,919	164,352	131,482
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	40,000	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	12,196	0	0
	ARP-ESSER	20-4540	0	268,592	0
	CRRSA Act-Learning Acceleration Grant	20-4535	286	0	0
	CRRSA Act-Mental Health Grant	20-4536	5,520	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	122,553	0	0
	Total Revenues from Federal Sources			461,759	519,141
Special Revenue Fund Revenues	Total Grants and Entitlements		770,586	519,141	200,440
All Fund Revenues	Total Revenues/Sources		18,059,035	18,477,868	19,361,036
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,059,035	18,477,868	19,361,036

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	4,696,549	4,897,274	5,332,530
	Special Education-Instruction	11-2XX-100-XXX	882,859	963,344	1,009,762
	Basic Skills/Remedial-Instruction	11-230-100-XXX	37,781	14,925	15,000
	Bilingual Education-Instruction	11-240-100-XXX	13	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	215,525	218,344	287,513
	School-Sponsored Athletics-Instruction	11-402-100-XXX	617,200	585,687	737,335
	Other Instructional Programs-Instruction	11-4XX-100-XXX	0	5,679	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	699,043	1,099,107	939,039
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,440	30,397	34,960
	Undistributed Expenditures-Health Services	11-000-213-XXX	174,278	267,184	209,446
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	165,885	115,500	287,271
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	272,175	295,964	341,770
	Undistributed Expenditures-Guidance	11-000-218-XXX	625,208	651,133	653,940
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	316,252	325,619	343,755
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	430,578	266,856	275,981
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	200,965	265,484	196,114
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,954	2,000	8,519
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	381,628	435,205	446,444
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	387,201	400,966	399,752
	Undistributed Expenditures-Central Services	11-000-251-XXX	371,722	394,844	405,625
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	156,500	186,651	166,757
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,653,060	1,865,995	1,946,232
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,193,919	1,249,773	1,583,386
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,904,277	2,907,593	3,236,126
	Total Undistributed Expenditures		9,964,085	10,760,271	11,475,117
General Fund Current Expenses	Total General Current Expense		16,414,012	17,445,524	18,857,257

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	405,996	179,864	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	468,441	332,339	302,339
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		874,437	513,203	303,339
General Fund Expenses and Transfers	General Fund Grand Total		17,288,449	17,958,727	19,160,596
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,000	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	6,600	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	6,600	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	65,560	66,135	52,908
	Title II	20-XXX-XXX-XXX	13,725	10,062	8,050
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	151,919	164,352	131,482
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	286	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	5,520	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	122,553	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	268,592	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	12,196	0	0
	Total Federal Projects	20-XXX-XXX-XXX	461,759	519,141	200,440
Special Revenue Fund Expenses	Total Special Revenue Funds		770,586	519,141	200,440
All Fund Expenses	Total Expenditures/Appropriations		18,059,035	18,477,868	19,361,036
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,059,035	18,477,868	19,361,036

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	855,858	1,200,388	616,921	359,049
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	712,982	1,302,046	1,303,046	1,004,046
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,369,665	0	0	0
	Unemployment Fund	80,159	68,426	68,426	68,426
	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	195,276	197,130	197,130	197,130
	Scholarship Fund	20,547	15,730	15,730	15,730
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	\$20,302	\$21,846	\$22,224	\$22,583	\$23,987
Total Classroom Instruction	\$10,041	\$10,813	\$11,113	\$11,195	\$11,926
Classroom-Salaries and Benefits	\$9,419	\$10,141	\$10,509	\$10,616	\$11,164
Classroom-General Supplies and Textbooks	\$449	\$527	\$421	\$393	\$585
Classroom-Purchased Services	\$173	\$144	\$184	\$186	\$177
Total Support Services	\$3,804	\$4,179	\$4,072	\$4,138	\$4,296
Support Services-Salaries and Benefits	\$3,297	\$3,623	\$3,557	\$3,615	\$3,631
Total Administrative Costs	\$2,301	\$2,450	\$2,469	\$2,624	\$2,617
Administration Salaries and Benefits	\$1,974	\$2,143	\$2,179	\$2,230	\$2,301
Total Operations and Maintenance of Plant	\$2,610	\$2,792	\$3,067	\$3,098	\$3,196
Operations and Maintenance-Salaries and Benefits	\$1,124	\$1,310	\$1,337	\$1,358	\$1,458
Board Contribution to Food Services	\$19	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,444	\$1,527	\$1,437	\$1,460	\$1,805
Total Equipment Costs	\$510	\$611	\$265	\$269	\$0
Legal Costs	\$152	\$103	\$66	\$82	\$81
Employee Benefits as a percentage of salaries*	31.97%	30.37%	29.10%	29.17%	30.22%

\*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)
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	6,943,366
	(D) Total School Levy	6,943,366
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	926,550,900
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,286,876,250
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7494
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7494
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5396
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5396
Netcong	(A) General Fund School Levy	2,325,096
	(D) Total School Levy	2,325,096
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	319,963,800
	(H) Estimated Equalized Valuation (as of 10/01/23)	347,522,320
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7267
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7267
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6690
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.6690
Stanhope	(A) General Fund School Levy	2,352,219
	(D) Total School Levy	2,352,219
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	297,471,500
	(H) Estimated Equalized Valuation (as of 10/01/23)	429,747,905
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7907
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7907
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5473
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5473

Employee Contract List for District

Name	Category	Measure
Danielle Tarvin	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$142,000
	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	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	\$31,385
	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	\$182,070
	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	06/30/24
	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	\$10,000
	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	\$36,008
	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