

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	508.0	527.0	542.0
On Roll Regular Shared-Time	6.0	5.0	6.0
On Roll Special Ed Full-Time	128.0	132.0	132.0
On Roll Special Ed Shared-Time	3.0	2.0	4.0
On Roll Subtotal	645.0	666.0	684.0
In Private School Placements	6.0	4.0	7.0
Sent to Other Districts Regular	11.5	10.5	10.5
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	1.0	3.0	0.0
In State Facilities	2.0	1.0	1.0

## 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	11,238,630	11,397,220	11,739,137
	Total Tuition	10-1300	23,463	0	0
	Rents and Royalties	10-1910	11,030	9,135	9,135
	Unrestricted Miscellaneous Revenues	10-1XXX	6,679	30,000	30,000
	Interest Earned on Capital Reserve Funds	10-1XXX	439	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	31,268	0	0
	Total Revenues from Local Sources		11,311,509	11,437,355	11,779,272
General Fund Revenues from State Sources	School Choice Aid	10-3116	685,477	707,118	782,340
	Categorical Transportation Aid	10-3121	177,329	177,329	180,956
	Extraordinary Aid	10-3131	270,690	270,690	270,690
	Categorical Special Education Aid	10-3132	464,408	500,873	720,995
	Equalization Aid	10-3176	3,317,998	3,317,998	3,562,610
	Categorical Security Aid	10-3177	20,481	20,481	72,104
	Other State Aids	10-3XXX	50,829	0	0
Total Revenues from State Sources		4,987,212	4,994,489	5,589,695	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,537,662	583,467
	Adjustment for Prior Year Encumbrances		0	359,783	0
	Actual Revenues (Over)/Under Expenditures		402,190	0	0
General Fund Revenues	Total Operating Budget		16,700,911	18,329,289	17,952,434
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	247,013	0	0
	Scholarship Fund Revenue	20-1770	5,358	0	0
	Other Revenue from Local Sources	20-1XXX	3,000	0	0
	Total Revenues from Local Sources	20-1XXX	255,371	0	0
Special Revenue Fund Revenues from State Sources	State Grants Through Intermediate Sources	20-3700	19,021	0	0
	Total Revenues from State Sources		19,021	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	74,033	44,061	39,452
	Title II	20-4451-4455	9,647	8,911	8,000
	Title IV	20-4471-4474	5,750	7,225	6,500
	ARP-IDEA Basic	20-4419	29,135	0	0
	IDEA Part B (Handicapped)	20-4420-4429	148,489	107,968	95,773
	ARP-ESSER	20-4540	493,080	324,026	268,592
	CRRSA Act-ESSER II	20-4534	204,081	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	19,400	0	0
	CRRSA Act-Mental Health Grant	20-4536	29,756	0	0
	Total Revenues from Federal Sources			1,013,371	492,191
Special Revenue Fund Revenues	Total Grants and Entitlements		1,269,178	492,191	418,317
All Fund Revenues	Total Revenues/Sources		17,970,089	18,821,480	18,370,751
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,970,089	18,821,480	18,370,751

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	4,185,335	4,809,935	4,953,722
	Special Education-Instruction	11-2XX-100-XXX	779,897	909,108	963,344
	Basic Skills/Remedial-Instruction	11-230-100-XXX	34,913	14,455	14,925
	Bilingual Education-Instruction	11-240-100-XXX	14,455	14,655	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	190,622	207,615	218,344
	School-Sponsored Athletics-Instruction	11-402-100-XXX	561,805	583,287	585,687
	Other Instructional Programs-Instruction	11-4XX-100-XXX	5,225	5,775	5,679
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,026,972	1,070,262	1,099,107
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,028	29,440	30,397
	Undistributed Expenditures-Health Services	11-000-213-XXX	96,425	134,400	267,184
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	124,387	117,974	115,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	248,818	286,648	295,964
	Undistributed Expenditures-Guidance	11-000-218-XXX	571,216	653,652	651,133
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	332,757	335,058	325,619
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	348,043	435,476	266,856
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	191,137	261,685	265,484
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,000	2,000	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	389,294	404,620	408,225
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	329,474	377,955	392,466
	Undistributed Expenditures-Central Services	11-000-251-XXX	333,228	380,827	378,376
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	127,279	157,695	163,651
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,512,311	1,736,763	1,878,202
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,091,670	1,162,525	1,249,773
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,713,120	2,801,416	2,907,593
	Undistributed Expenditures-Food Services	11-000-310-930	12,350	0	0
	Total Undistributed Expenditures		9,479,509	10,348,396	10,697,530
General Fund Current Expenses	Total General Current Expense		15,251,761	16,893,226	17,439,231

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	330,150	352,724	179,864
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,119,000	1,082,339	332,339
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		1,449,150	1,436,063	513,203
General Fund Expenses and Transfers	General Fund Grand Total		16,700,911	18,329,289	17,952,434
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,000	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	19,021	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	19,021	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	74,033	44,061	39,452
	Title II	20-XXX-XXX-XXX	9,647	8,911	8,000
	Title IV	20-XXX-XXX-XXX	5,750	7,225	6,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	148,489	107,968	95,773
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	29,135	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	204,081	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	19,400	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	29,756	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	493,080	324,026	268,592
	Total Federal Projects	20-XXX-XXX-XXX	1,013,371	492,191	418,317
Special Revenue Fund Expenses	Total Special Revenue Funds		1,269,178	492,191	418,317
All Fund Expenses	Total Expenditures/Appropriations		17,970,089	18,821,480	18,370,751
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,970,089	18,821,480	18,370,751

**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	1,098,625	1,110,854	942,857	359,390
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	248,274	712,982	713,982	714,982
	Adult Education Programs	48,891	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,639,843	1,369,665	0	0
	Unemployment Fund	0	80,159	80,159	80,159
	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	171,850	195,276	195,276	195,276
	Scholarship Fund	25,388	20,547	20,547	20,547
Restricted for Repayment of Debt	Restricted for 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	\$18,653	\$20,302	\$21,841	\$22,129	\$22,224
Total Classroom Instruction	\$9,439	\$10,041	\$10,790	\$11,023	\$11,113
Classroom-Salaries and Benefits	\$8,878	\$9,419	\$10,155	\$10,405	\$10,509
Classroom-General Supplies and Textbooks	\$432	\$449	\$443	\$431	\$421
Classroom-Purchased Services	\$129	\$173	\$193	\$187	\$184
Total Support Services	\$3,388	\$3,804	\$4,233	\$4,238	\$4,072
Support Services-Salaries and Benefits	\$2,995	\$3,297	\$3,718	\$3,703	\$3,557
Total Administrative Costs	\$2,349	\$2,301	\$2,420	\$2,486	\$2,469
Administration Salaries and Benefits	\$2,008	\$1,974	\$2,119	\$2,190	\$2,179
Total Operations and Maintenance of Plant	\$2,125	\$2,610	\$2,865	\$2,885	\$3,067
Operations and Maintenance-Salaries and Benefits	\$987	\$1,124	\$1,211	\$1,171	\$1,337
Board Contribution to Food Services	\$0	\$19	\$0	\$0	\$0
Total Extracurricular Costs	\$1,296	\$1,444	\$1,474	\$1,445	\$1,437
Total Equipment Costs	\$248	\$510	\$547	\$532	\$265
Legal Costs	\$123	\$152	\$70	\$68	\$66
Employee Benefits as a percentage of salaries*	30.17%	31.97%	30.71%	28.98%	29.10%

\*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)
Curriculum Services	We share a Curriculum Coordinator with Stanhope and Netcong School Districts	0
Custodial and Maintenance Services	We share bus 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	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 a speech teacher with Stanhope School	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	7,092,910
	(D) Total School Levy	7,092,910
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	926,776,700
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,183,622,861
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7653
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7653
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5993
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5993
Netcong	(A) General Fund School Levy	2,486,581
	(D) Total School Levy	2,486,581
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	318,920,400
	(H) Estimated Equalized Valuation (as of 10/01/22)	330,933,278
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7797
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7797
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.7514
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.7514
Stanhope	(A) General Fund School Levy	2,283,230
	(D) Total School Levy	2,283,230
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	296,246,900
	(H) Estimated Equalized Valuation (as of 10/01/22)	389,388,670
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7707
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7707
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5864
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5864

Employee Contract List for District

Name	Category	Measure
Gregory E Brennan	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$156,000
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	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	none
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Gregory E Brennan	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	\$182,700
	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	\$31,154
	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	