

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	100.0	99.0	103.0
On Roll Special Ed Full-Time	11.0	11.0	11.0
On Roll Subtotal	111.0	110.0	114.0
Sent to Other Districts Regular	38.0	40.0	40.0
Sent to Other Districts Special Ed	17.0	15.0	15.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,168,064	2,289,619	2,682,221
	Total Tax Levy	10-121x	2,168,064	2,289,619	2,682,221
	Other Local Governmental Units-Unrestricted	10-12XX	0	250,000	250,000
	Unrestricted Miscellaneous Revenues	10-1XXX	2,091	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Total Revenues from Local Sources		2,170,155	2,542,624	2,935,226
General Fund Revenues from State Sources	School Choice Aid	10-3116	291,594	311,558	345,829
	Categorical Transportation Aid	10-3121	47,977	47,977	90,343
	Extraordinary Aid	10-3131	47,011	30,000	30,000
	Categorical Special Education Aid	10-3132	85,872	85,872	332,077
	Equalization Aid	10-3176	288,306	329,249	228,436
	Categorical Security Aid	10-3177	12,745	12,745	39,725
	Adjustment Aid	10-3178	236,096	236,096	0
	Other State Aids	10-3XXX	7,735	0	14,996
	Total Revenues from State Sources		1,017,336	1,053,497	1,081,406
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	112,000	50,000
	Other Financing Sources	10-5XXX	9,326	0	0
	Adjustment for Prior Year Encumbrances		0	35,176	0
	Actual Revenues (Over)/Under Expenditures		148,692	0	0
General Fund Revenues	Total Operating Budget		3,345,509	3,743,297	4,066,632
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,457	5,000	5,000
	Scholarship Fund Revenue	20-1770	0	400	400
	Other Revenue from Local Sources	20-1XXX	6,508	0	0
	Total Revenues from Local Sources	20-1XXX	11,965	5,400	5,400
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	12,003	0	0
	Title II	20-4451-4455	4,310	2,935	2,348
	Title IV	20-4471-4474	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	34,867	33,227	26,581
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	37,574	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	5,354	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	23,005	0	0
	ARP-ESSER	20-4540	12,973	0	0
	Other	20-4XXX	9,526	31,651	25,320
	Total Revenues from Federal Sources		149,612	77,813	62,249
Special Revenue Fund Revenues	Total Grants and Entitlements		162,925	83,213	67,649
All Fund Revenues	Total Revenues/Sources		3,508,434	3,826,510	4,134,281
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,508,434	3,826,510	4,134,281

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	729,384	772,474	1,045,931
	Special Education-Instruction	11-2XX-100-XXX	197,949	210,758	228,330
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	500	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	3,900	3,900
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,130,372	1,422,112	1,327,424
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,615	67,940	68,400
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	38,738	37,362	38,078
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	10,000	3,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	38,669	41,075	36,575
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	109,921	87,486	73,004
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	99,324	102,920	119,939
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	854	900	750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	86,014	94,142	98,642
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	48,162	39,800	55,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	55,209	61,620	50,725
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	206,617	196,458	210,513
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	106,485	80,780	77,501
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	426,996	511,065	566,915
	Undistributed Expenditures-Food Services	11-000-310-930	1,200	2,000	2,000
	Total Undistributed Expenditures		2,418,176	2,755,660	2,728,466
General Fund Current Expenses	Total General Current Expense		3,345,509	3,743,292	4,006,627
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	60,000
	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		0	5	60,005
General Fund Expenses and Transfers	General Fund Grand Total		3,345,509	3,743,297	4,066,632
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,508	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	12,003	0	0
	Title II	20-XXX-XXX-XXX	4,310	2,935	2,348
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	34,867	33,227	26,581
	Other	20-XXX-XXX-XXX	9,526	31,651	25,320
	ARP-ESSER Grant Program	20-487-xxx-xxx	12,973	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	37,574	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	5,354	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	23,005	0	0
	Total Federal Projects	20-XXX-XXX-XXX	149,612	77,813	62,249
Special Revenue Fund Expenses	Total Special Revenue Funds		162,925	83,213	67,649
All Fund Expenses	Total Expenditures/Appropriations		3,508,434	3,826,510	4,134,281
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,508,434	3,826,510	4,134,281

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	320,637	215,358	153,358	103,358
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	629	629	634	639
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	67,217	0	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
Restricted for Special Revenue Fund	Student Activity Fund	11,088	9,740	9,740	9,740
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,551	\$19,078	\$19,219	\$20,367	\$22,822
Total Classroom Instruction	\$10,616	\$10,874	\$11,204	\$12,022	\$14,609
Classroom-Salaries and Benefits	\$10,388	\$10,435	\$10,628	\$11,472	\$11,743
Classroom-General Supplies and Textbooks	\$164	\$271	\$386	\$399	\$2,674
Classroom-Purchased Services	\$64	\$167	\$190	\$151	\$192
Total Support Services	\$3,655	\$4,004	\$3,964	\$4,032	\$3,860
Support Services-Salaries and Benefits	\$2,885	\$3,247	\$3,261	\$3,245	\$3,011
Total Administrative Costs	\$2,246	\$2,102	\$1,926	\$2,222	\$2,191
Administration Salaries and Benefits	\$1,569	\$1,632	\$1,402	\$1,656	\$1,363
Total Operations and Maintenance of Plant	\$2,034	\$2,087	\$2,062	\$2,024	\$2,096
Operations and Maintenance-Salaries and Benefits	\$945	\$914	\$733	\$888	\$852
Board Contribution to Food Services	\$0	\$11	\$17	\$18	\$18
Total Extracurricular Costs	\$0	\$0	\$47	\$48	\$48
Total Equipment Costs	\$0	\$0	\$0	\$0	\$526
Legal Costs	\$162	\$96	\$165	\$81	\$88
Employee Benefits as a percentage of salaries*	24.66%	31.24%	37.73%	36.69%	41.29%

*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 2024-25 revised appropriations and the 2025-26 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	Utilizing PT Business Administrator that is active in another district	0
Municipal/Public Works	Shared snow removal and other grounds services with municipality	0
Purchasing	Multiple statewide purchasing cooperatives	0
Special Education Services	CMCSSSD service agreements for shared CST director	0
Transportation Services, including Fuel	GEH Transportation Consortium	0

Estimated Tax Rates

Municipality	Category	Amount
Port Republic City	(A) General Fund School Levy	2,682,221
	(D) Total School Levy	2,682,221
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	118,533,400
	(H) Estimated Equalized Valuation (as of 10/01/24)	220,855,972
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.2628
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.2628
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2145
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2145

Employee Contract List for District

Name	Category	Measure
Amanda Redrow	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$108,000
	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	01/01/25
	End Date of Contract	06/30/29
	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	\$7,000
	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	\$18,462
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per state law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max at daily rate
	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
Amanda Redrow	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	\$45,900
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	52
	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	\$1,500
	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
	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