

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	99.0	91.0	91.0
On Roll Special Ed Full-Time	11.0	16.0	16.0
On Roll Subtotal	110.0	107.0	107.0
Sent to Other Districts Regular	40.0	37.0	37.0
Sent to Other Districts Special Ed	15.0	14.0	14.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,289,619	2,682,221	2,782,746
	Total Tax Levy	10-121x	2,289,619	2,682,221	2,782,746
	Other Local Governmental Units-Unrestricted	10-12XX	250,000	250,000	250,000
	Unrestricted Miscellaneous Revenues	10-1XXX	3,140	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Total Revenues from Local Sources		2,542,759	2,935,226	3,035,751
General Fund Revenues from State Sources	School Choice Aid	10-3116	311,558	345,829	394,105
	Categorical Transportation Aid	10-3121	47,977	90,343	123,828
	Extraordinary Aid	10-3131	30,539	30,000	30,000
	Categorical Special Education Aid	10-3132	85,872	332,077	425,151
	Equalization Aid	10-3176	329,249	228,436	78,327
	Categorical Security Aid	10-3177	12,745	39,725	42,559
	Adjustment Aid	10-3178	236,096	0	0
	Other State Aids	10-3XXX	6,071	14,996	0
	Total Revenues from State Sources		1,060,107	1,081,406	1,093,970
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	50,000	0
	Adjustment for Prior Year Encumbrances		0	169,585	0
	Actual Revenues (Over)/Under Expenditures		-35,266	0	0
General Fund Revenues	Total Operating Budget		3,567,600	4,236,217	4,129,721
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	6,800	5,000	2,000
	Scholarship Fund Revenue	20-1770	0	400	0
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	8,800	5,400	2,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	7,863	19,149	0
	Title II	20-4451-4455	2,935	2,795	2,096
	Title IV	20-4471-4474	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	34,754	34,138	25,603
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	12,426	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	2,322	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	13,332	0	0
	ARP-ESSER	20-4540	22,583	0	0
	Other	20-4XXX	4,192	25,320	18,990
	Total Revenues from Federal Sources		110,407	91,402	54,189
Special Revenue Fund Revenues	Total Grants and Entitlements		123,343	96,802	56,189
All Fund Revenues	Total Revenues/Sources		3,690,943	4,333,019	4,185,910
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,690,943	4,333,019	4,185,910

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	816,644	1,047,431	835,195
	Special Education-Instruction	11-2XX-100-XXX	227,044	237,330	262,246
	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	1,205,989	1,488,449	1,185,130
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,087	70,876	72,850
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	37,010	39,078	40,372
	Undistributed Expenditures-Guidance	11-000-218-XXX	3,056	3,000	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	38,451	38,875	37,937
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	78,723	83,504	79,148
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	104,193	120,939	123,350
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	778	750	3,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	80,555	113,125	94,517
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	39,600	55,000	56,375
	Undistributed Expenditures-Central Services	11-000-251-XXX	104,986	55,725	51,725
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	204,229	209,113	355,990
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	66,478	89,201	94,078
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	490,777	577,916	731,653
	Undistributed Expenditures-Food Services	11-000-310-930	0	2,000	2,000
	Total Undistributed Expenditures		2,523,912	2,947,551	2,928,375
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	0	0	100,000
General Fund Current Expenses	Total General Current Expense		3,567,600	4,236,212	4,129,716
Capital Outlay	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		0	5	5
General Fund Expenses and Transfers	General Fund Grand Total		3,567,600	4,236,217	4,129,721
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	7,863	19,149	0
	Title II	20-XXX-XXX-XXX	2,935	2,795	2,096
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	34,754	34,138	25,603
	Other	20-XXX-XXX-XXX	4,192	25,320	18,990
	ARP-ESSER Grant Program	20-487-xxx-xxx	22,583	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	12,426	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	2,322	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	13,332	0	0
	Total Federal Projects	20-XXX-XXX-XXX	110,407	91,402	54,189
Special Revenue Fund Expenses	Total Special Revenue Funds		123,343	96,802	56,189
All Fund Expenses	Total Expenditures/Appropriations		3,690,943	4,333,019	4,185,910
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,690,943	4,333,019	4,185,910

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	215,358	116,210	191,210	191,210
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	629	634	639	644
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	100,000
	Legal Reserve	0	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	9,740	5,604	5,604	5,604
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,078	\$20,886	\$22,822	\$24,846	\$25,706
Total Classroom Instruction	\$10,874	\$12,570	\$14,609	\$15,663	\$14,852
Classroom-Salaries and Benefits	\$10,435	\$12,023	\$11,743	\$13,296	\$14,075
Classroom-General Supplies and Textbooks	\$271	\$399	\$2,674	\$2,162	\$466
Classroom-Purchased Services	\$167	\$148	\$192	\$205	\$311
Total Support Services	\$4,004	\$3,783	\$3,860	\$4,249	\$4,485
Support Services-Salaries and Benefits	\$3,247	\$3,005	\$3,011	\$3,318	\$3,520
Total Administrative Costs	\$2,102	\$2,465	\$2,191	\$2,649	\$2,631
Administration Salaries and Benefits	\$1,632	\$1,627	\$1,363	\$2,027	\$2,258
Total Operations and Maintenance of Plant	\$2,087	\$2,068	\$2,096	\$2,216	\$3,665
Operations and Maintenance-Salaries and Benefits	\$914	\$820	\$852	\$951	\$1,036
Board Contribution to Food Services	\$11	\$0	\$18	\$19	\$19
Total Extracurricular Costs	\$0	\$0	\$48	\$50	\$54
Total Equipment Costs	\$0	\$0	\$526	\$0	\$0
Legal Costs	\$96	\$30	\$88	\$66	\$47
Employee Benefits as a percentage of salaries*	31.24%	34.33%	41.29%	37.92%	48.48%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	Use of PT BA working in another district	60,000
Municipal/Public Works	Snow Removal and various grounds items	25,000
Purchasing	Various Cooperatives and consortiums	10,000
Special Education Services	Shared CST costs with another district	25,000

Estimated Tax Rates

Municipality	Category	Amount
Port Republic City	(A) General Fund School Levy	2,782,746
	(D) Total School Levy	2,782,746
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	119,162,600
	(H) Estimated Equalized Valuation (as of 10/01/25)	238,802,806
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.3353
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.3353
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.1653
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.1653

Employee Contract List for District

Name	Category	Measure
Amanda Redrow	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,000
	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	07/01/25
	End Date of Contract	06/30/26
	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	4
	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	\$4,250
	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	\$23,461
	Contractual Post-Employment Benefit Description of Payout of Sick days	State Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Daily Rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
	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	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$47,277
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$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 Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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