

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	515.0	527.0	532.0
On Roll Regular Shared-Time	12.0	11.0	11.0
On Roll Special Ed Full-Time	137.0	127.0	130.0
On Roll Subtotal	664.0	665.0	673.0
In Private School Placements	3.0	3.0	4.0
Sent to Other Districts Regular	10.5	11.0	11.0
Sent to Other Districts Special Ed	1.0	1.0	0.0
Received	3.0	4.0	2.0

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	12,091,311	12,454,050	12,952,213
	Total Tax Levy	10-121x	12,091,311	12,454,050	12,952,213
	Total Tuition	10-1300	140,748	60,000	60,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	7,265	0	0
	Rents and Royalties	10-1910	11,969	10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	303,738	30,000	30,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
	Interest Earned on Capital Reserve Funds	10-1XXX	61,720	10,000	9,900
	Total Revenues from Local Sources		12,616,751	12,564,050	13,062,213
General Fund Revenues from State Sources	School Choice Aid	10-3116	808,629	984,078	969,885
	Categorical Transportation Aid	10-3121	376,894	383,985	384,546
	Extraordinary Aid	10-3131	221,534	100,000	112,340
	Categorical Special Education Aid	10-3132	784,447	1,067,627	997,359
	Equalization Aid	10-3176	4,076,391	4,062,104	4,458,478
	Categorical Security Aid	10-3177	77,726	117,943	129,176
	Other State Aids	10-3XXX	36,604	0	0
	State Reimbursement for Menstrual Products	10-3301	4,365	0	0
	Total Revenues from State Sources		6,386,590	6,715,737	7,051,784
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	4,809	1,240	15,701
	Total Revenues from Federal Sources		4,809	1,240	15,701
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	139,342	100,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	625,000	758,169
	Adjustment for Prior Year Encumbrances		0	512,523	0
	Actual Revenues (Over)/Under Expenditures		-1,469,030	0	0
General Fund Revenues	Total Operating Budget		17,539,120	20,557,892	20,987,867
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	367,455	0	0
	Scholarship Fund Revenue	20-1770	6,543	0	0
	Total Revenues from Local Sources	20-1XXX	373,998	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	114,288	0	0
	Total Revenues from State Sources		114,288	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,503	28,928	21,696
	Title II	20-4451-4455	10,183	11,096	8,322
	Title IV	20-4471-4474	8,859	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	163,572	160,236	120,177
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	14,491	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	15,855	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	9,925	0	0
	Total Revenues from Federal Sources		253,388	210,260	157,695
Special Revenue Fund Revenues	Total Grants and Entitlements		721,395	210,260	157,695
All Fund Revenues	Total Revenues/Sources		18,260,515	20,768,152	21,145,562
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,260,515	20,768,152	21,145,562

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	5,275,643	5,613,249	5,590,987
	Special Education-Instruction	11-2XX-100-XXX	953,856	1,069,166	1,095,193
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	30,000	30,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	232,389	320,626	267,549
	School-Sponsored Athletics-Instruction	11-402-100-XXX	677,290	769,335	720,152
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	483,509	777,414	871,823
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	39,939	35,440	36,592
	Undistributed Expenditures-Health Services	11-000-213-XXX	249,402	223,680	220,102
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	139,906	242,128	320,317
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	331,649	399,590	378,504
	Undistributed Expenditures-Guidance	11-000-218-XXX	625,538	674,356	654,764
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	338,547	358,230	375,145
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	271,907	289,219	290,768
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	176,746	203,033	131,563
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	26,116	21,047	15,868
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	423,932	492,335	467,973
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	403,772	425,230	420,207
	Undistributed Expenditures-Central Services	11-000-251-XXX	395,817	430,752	422,398
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	171,447	172,511	176,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,707,527	2,173,726	2,027,751
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,148,219	1,564,413	1,576,608
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,320,727	3,635,073	4,127,095
	Total Undistributed Expenditures		10,254,700	12,118,177	12,513,478
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	100
General Fund Current Expenses	Total General Current Expense		17,393,878	19,920,553	20,217,459

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	142,903	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,339	627,339	760,508
	Interest Deposit to Capital Reserve	10-604	0	10,000	9,900
	Total Capital Outlay		145,242	637,339	770,408
General Fund Expenses and Transfers	General Fund Grand Total		17,539,120	20,557,892	20,987,867
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	114,288	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	114,288	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,503	28,928	21,696
	Title II	20-XXX-XXX-XXX	10,183	11,096	8,322
	Title IV	20-XXX-XXX-XXX	8,859	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	163,572	160,236	120,177
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	9,925	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	14,491	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	15,855	0	0
	Total Federal Projects	20-XXX-XXX-XXX	253,388	210,260	157,695
Special Revenue Fund Expenses	Total Special Revenue Funds		721,395	210,260	157,695
All Fund Expenses	Total Expenditures/Appropriations		18,260,515	20,768,152	21,145,562
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,260,515	20,768,152	21,145,562

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	680,426	403,234	363,892	363,892
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,992,079	2,828,533	2,213,533	1,465,264
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	300,000	300,000	300,100
	Legal Reserve	100,000	200,000	100,000	0
	Unemployment Fund	59,070	56,315	56,315	56,315
	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	244,681	267,368	267,368	267,368
	Scholarship Fund	23,457	21,049	21,049	21,049
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	\$22,024	\$23,962	\$25,722	\$26,655	\$26,620
Total Classroom Instruction	\$11,239	\$12,219	\$12,931	\$13,171	\$13,422
Classroom-Salaries and Benefits	\$10,781	\$11,540	\$12,078	\$12,274	\$12,624
Classroom-General Supplies and Textbooks	\$259	\$560	\$641	\$671	\$599
Classroom-Purchased Services	\$199	\$119	\$213	\$226	\$199
Total Support Services	\$3,855	\$4,253	\$4,632	\$4,701	\$4,674
Support Services-Salaries and Benefits	\$3,522	\$3,816	\$3,911	\$4,062	\$3,919
Total Administrative Costs	\$2,503	\$2,675	\$2,787	\$2,917	\$2,916
Administration Salaries and Benefits	\$2,186	\$2,329	\$2,461	\$2,504	\$2,589
Total Operations and Maintenance of Plant	\$2,785	\$2,961	\$3,319	\$3,684	\$3,486
Operations and Maintenance-Salaries and Benefits	\$1,391	\$1,534	\$1,568	\$1,590	\$1,683
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,515	\$1,691	\$1,876	\$1,990	\$1,847
Total Equipment Costs	\$314	\$217	\$0	\$0	\$0
Legal Costs	\$86	\$110	\$90	\$99	\$90
Employee Benefits as a percentage of salaries*	30.63%	31.26%	32.54%	32.25%	36.28%

*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)
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	We share PT, OT, and Speech, and Curriculum Coordinator services with Byram, Netcong, and Stanhope School Districts	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
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	7,879,149
	(D) Total School Levy	7,879,149
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	928,611,500
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,597,748,624
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8485
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8485
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4931
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4931
Netcong	(A) General Fund School Levy	2,293,381
	(D) Total School Levy	2,293,381
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	319,112,300
	(H) Estimated Equalized Valuation (as of 10/01/25)	458,956,278
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7187
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7187
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4997
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4997
Stanhope	(A) General Fund School Levy	2,530,602
	(D) Total School Levy	2,530,602
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	300,287,700
	(H) Estimated Equalized Valuation (as of 10/01/25)	542,623,238
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8427
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8427
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4664
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4664

Employee Contract List for District

Name	Category	Measure
Danielle Tarvin	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$151,673
	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	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	\$32,500
	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	\$201,337
	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	07/01/24
	End Date of Contract	06/30/29
	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	\$16,400
	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	\$45,210
	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