

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	541.0	509.0	541.0
On Roll Regular Shared-Time	53.0	66.0	58.0
On Roll Special Ed Full-Time	140.0	141.0	147.0
On Roll Special Ed Shared-Time	9.0	14.0	9.0
On Roll Subtotal	743.0	730.0	755.0
In Post-Secondary Part Time		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	County Tax Levy-Base Budget	10-1210	8,007,116	8,607,000	9,037,350
	Total Tax Levy	10-121x	8,007,116	8,607,000	9,037,350
	Tuition from Local Education Authorities	10-1310	2,013,020	2,320,770	1,443,000
	Other Tuition	10-1320-1340	1,675	0	0
	Rents and Royalties	10-1910	0	0	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	163,201	71,867	101,865
	Interest Earned on Maintenance Reserve	10-1XXX	0	125	125
	Interest Earned on Capital Reserve Funds	10-1XXX	0	150	150
	Other Restricted Miscellaneous Revenues	10-1XXX	71,066	69,616	68,525
	Total Revenues from Local Sources		10,256,078	11,069,528	10,751,015
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	461,389	461,389	1,082,384
	Vocational Expansion Stabilization Aid	10-3140	1,423,581	1,423,581	1,345,366
	Equalization Aid	10-3176	2,237,834	2,237,834	1,649,258
	Categorical Security Aid	10-3177	74,363	74,363	120,159
	Total Revenues from State Sources		4,197,167	4,197,167	4,197,167
General Fund Revenues from Other Sources	Withdrawal from Maintenance Reserve	10-310	0	0	125,000
	Adjustment for Prior Year Encumbrances		0	119,830	0
	Actual Revenues (Over)/Under Expenditures		-949,053	0	0
General Fund Revenues	Total Operating Budget		13,504,192	15,386,525	15,073,182
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	332,594	0	0
	Other Revenue from Local Sources	20-1XXX	3,183	0	0
	Total Revenues from Local Sources	20-1XXX	335,777	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	354,282	357,755	315,000
	Total Revenues from State Sources		354,282	357,755	315,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	66,309	76,729	57,547
	Title II	20-4451-4455	6,451	13,809	10,357
	Title IV	20-4471-4474	6,500	10,000	6,500
	IDEA Part B (Handicapped)	20-4420-4429	186,172	198,266	148,469
	Vocational Education	20-4430	222,321	177,098	132,000

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	4,106	0	0
	Total Revenues from Federal Sources		491,859	475,902	354,873
Special Revenue Fund Revenues	Total Grants and Entitlements		1,172,028	833,657	669,873
All Fund Revenues	Total Revenues/Sources		14,676,220	16,220,182	15,743,055
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,676,220	16,220,182	15,743,055

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	2,651,338	2,827,143	2,824,051
	Special Education-Instruction	11-2XX-100-XXX	290,433	389,040	244,340
	Vocational Programs	11-3XX-100-XXX	1,885,779	2,029,208	1,881,229
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	121,321	182,615	150,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	559,609	596,684	589,313
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	57,993	56,754	59,646
	Undistributed Expenditures-Health Services	11-000-213-XXX	97,786	106,672	93,927
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	19,869	40,000	40,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	501,926	548,875	494,164
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	387,636	378,186	389,612
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	8,600	15,600	21,140
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	120,138	132,311	150,814
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,624	15,075	17,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	469,099	554,674	538,993
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	620,315	591,090	482,883
	Undistributed Expenditures-Central Services	11-000-251-XXX	427,607	407,923	406,480
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	193,792	382,288	294,781
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,062,623	2,271,674	2,593,963
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	85,583	108,627	150,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,903,037	3,714,736	3,635,996
	Total Undistributed Expenditures		7,965,628	9,324,485	9,369,899
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	125	125
General Fund Current Expenses	Total General Current Expense		13,474,108	15,349,300	15,058,957
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	4,075	4,075	4,075
	Interest Deposit to Capital Reserve	10-604	0	150	150
	Total Capital Outlay		4,075	4,225	4,225

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	26,009	20,000	10,000
	Vocational Evening-Local-Support Services	13-629-200-XXX	0	13,000	0
	Total Vocational Evening-Local	13-629-X00-XXX	26,009	33,000	10,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	26,009	33,000	10,000
General Fund Expenses and Transfers	General Fund Grand Total		13,504,192	15,386,525	15,073,182
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,183	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	354,282	357,755	315,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	354,282	357,755	315,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	66,309	76,729	57,547
	Title II	20-XXX-XXX-XXX	6,451	13,809	10,357
	Title IV	20-XXX-XXX-XXX	6,500	10,000	6,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	186,172	198,266	148,469
	Vocational Education	20-XXX-XXX-XXX	222,321	177,098	132,000
	ARP-ESSER Grant Program	20-487-xxx-xxx	4,106	0	0
	Total Federal Projects	20-XXX-XXX-XXX	491,859	475,902	354,873
Special Revenue Fund Expenses	Total Special Revenue Funds		1,172,028	833,657	669,873
All Fund Expenses	Total Expenditures/Appropriations		14,676,220	16,220,182	15,743,055
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,676,220	16,220,182	15,743,055

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	171,309	472,647	472,647	472,647
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	242,302	497,296	497,446	497,596
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	155,000	537,490	537,615	412,740
	Legal Reserve	0	0	0	0
	Unemployment Fund	24,844	10,872	10,872	10,872
	Tuition Reserve	0	0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Special Revenue Fund	Student Activity Fund	297,441	307,331	307,331	307,331
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	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	\$19,115	\$18,952	\$19,238	\$22,072	\$20,664
Total Classroom Instruction	\$9,274	\$9,050	\$9,261	\$10,551	\$9,626
Classroom-Salaries and Benefits	\$8,765	\$8,523	\$8,514	\$9,879	\$9,038
Classroom-General Supplies and Textbooks	\$452	\$401	\$674	\$514	\$453
Classroom-Purchased Services	\$56	\$126	\$72	\$158	\$135
Total Support Services	\$2,221	\$2,247	\$2,216	\$2,572	\$2,412
Support Services-Salaries and Benefits	\$2,061	\$2,087	\$2,022	\$2,339	\$2,146
Total Administrative Costs	\$2,913	\$3,034	\$2,971	\$3,536	\$3,026
Administration Salaries and Benefits	\$2,272	\$2,353	\$2,122	\$2,447	\$2,083
Total Operations and Maintenance of Plant	\$3,371	\$3,395	\$3,530	\$3,921	\$4,218
Operations and Maintenance-Salaries and Benefits	\$1,909	\$1,827	\$1,774	\$2,111	\$2,035
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,292	\$1,188	\$1,222	\$1,430	\$1,328
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$28	\$31	\$51	\$58	\$55
Employee Benefits as a percentage of salaries*	33.23%	35.15%	40.79%	42.66%	44.09%

*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)
Insurance Coverages and Benefits	School Alliance Insurance Fund	0
Municipal/Public Works	Utilizes Reverse Auctions for Electric and Natural Gas Providers	0
Purchasing	Cooperative Purchasing through ESCNJ, Hunterdon County Educational Services Commission, Ed Data	0
Special Education Services	Sussex County Educational Services, PT/OT/Speech provided by J&B Therapy	0
Transportation Services, including Fuel	Sussex County Regional Cooperative	0

Employee Contract List for District

Name	Category	Measure
Augustus Modla	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$210,000
	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	06/01/23
	End Date of Contract	06/30/29
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$3,500
	Total Bonuses Amount	\$9,979
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract and state law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	per contract
	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
Augustus Modla	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
Chuck Culver	Job Title	Information Technology
	Job Title II	IT Specialist
	Base Annual Salary Amount	\$101,000
	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	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Chuck Culver	Total Allowances Amount	\$2,500
	Total Bonuses Amount	\$1,600
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per contract and state law
	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
Jenny Deuel	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$136,545
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Jenny Deuel	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	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$3,500
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract and state law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	per contract
	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 report

Employee Contract List for District

Name	Category	Measure
Jenny Deuel	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
Rodrick Mosner	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings and Grounds
	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	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$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	retired from another NJ pension system

Employee Contract List for District

Name	Category	Measure
Rodrick Mosner	Contractual Post-Employment Benefit Description of Payout of Vacation days	retired from another NJ pension system
	Contractual Post-Employment Benefit Description of Payout of Personal days	retired from another NJ pension system
	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
Toni Marie Guerriero	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$95,000
	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	25
	Contracted Number of Annual Sick Days	12

Employee Contract List for District

Name	Category	Measure
Toni Marie Guerriero	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$250
	Total Bonuses Amount	\$2,000
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per contract and state law
	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