

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	468.0	452.0	465.0
On Roll Special Ed Full-Time	112.0	112.0	114.0
On Roll Subtotal	580.0	564.0	579.0
In Private School Placements	1.0	2.0	1.0
Sent to Other Districts Special Ed		2.0	1.0
Received	193.0	192.0	188.0
In State Facilities	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	Local Tax Levy-Base Budget	10-1210	4,266,893	4,352,230	4,787,454
	Total Tax Levy	10-121x	4,266,893	4,352,230	4,787,454
	Total Tuition	10-1300	4,352,254	4,056,693	3,991,543
	Unrestricted Miscellaneous Revenues	10-1XXX	36,279	19,000	23,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	10
	Total Revenues from Local Sources		8,655,426	8,427,998	8,803,007
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	14,798	7,939	13,440
	Extraordinary Aid	10-3131	15,699	0	0
	Categorical Special Education Aid	10-3132	352,075	420,584	441,406
	Equalization Aid	10-3176	2,296,541	2,383,944	2,532,555
	Categorical Security Aid	10-3177	61,165	75,587	73,936
	Total Revenues from State Sources		2,740,278	2,888,054	3,061,337
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	3,429	3,289	3,973
	Total Revenues from Federal Sources		3,429	3,289	3,973
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	200,000	350,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	168,709	185,000
	Withdrawal from Maintenance Reserve	10-310	0	350,000	300,000
	Adjustment for Prior Year Encumbrances		0	116,488	0
	Actual Revenues (Over)/Under Expenditures		94,514	0	0
General Fund Revenues	Total Operating Budget		11,493,647	12,154,538	12,703,317
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	164,415	0	0
	Scholarship Fund Revenue	20-1770	150,120	0	0
	Other Revenue from Local Sources	20-1XXX	3,200	0	0
	Total Revenues from Local Sources	20-1XXX	317,735	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	632,688	670,886	662,560
	Other Restricted Entitlements	20-32XX	120,419	91,000	0
	Total Revenues from State Sources		753,107	761,886	662,560

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	132,955	146,822	81,500
	Title II	20-4451-4455	9,765	10,220	6,000
	Title IV	20-4471-4474	10,000	10,000	0
	IDEA Part B (Handicapped)	20-4420-4429	161,041	160,427	120,000
	Other	20-4XXX	4,687	4,686	3,000
	Total Revenues from Federal Sources		318,448	332,155	210,500
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	45,192	31,204	64,640
Special Revenue Fund Revenues	Total Grants and Entitlements		1,304,509	1,125,245	937,700
All Fund Revenues	Total Revenues/Sources		12,798,156	13,279,783	13,641,017
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	45,192	31,204	64,640
	Total Revenues/Sources Net of Transfers		12,752,964	13,248,579	13,576,377

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	3,678,608	3,643,842	3,484,871
	Special Education-Instruction	11-2XX-100-XXX	886,058	819,119	1,111,467
	Basic Skills/Remedial-Instruction	11-230-100-XXX	160,426	102,262	23,448
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	99,347	95,347	77,601
	School-Sponsored Athletics-Instruction	11-402-100-XXX	287,137	341,724	302,784
	Summer School	11-422-XXX-XXX	175	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	296,730	354,551	347,810
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,086	12,000	12,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	162,567	175,773	182,291
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	607,799	393,151	320,152
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	8,628	8,500	128,490
	Undistributed Expenditures-Guidance	11-000-218-XXX	200,115	159,704	204,173
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	53,084	192,209	86,749
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	7,517	4,000	5,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	80,200	90,029	65,870
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,085	15,000	15,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	313,433	364,207	400,193
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	498,168	546,292	397,148
	Undistributed Expenditures-Central Services	11-000-251-XXX	216,587	238,938	229,902
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	117,106	143,480	142,850
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,111,000	1,249,374	1,281,439
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	315,095	388,800	405,359
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,230,701	2,555,532	3,121,605
	Total Undistributed Expenditures		6,234,901	6,891,540	7,346,531
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	1,000
General Fund Current Expenses	Total General Current Expense		11,346,652	11,893,859	12,347,702

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	18,409	2,194	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	93,958	229,254	278,028
	Interest Deposit to Capital Reserve	10-604	0	50	10
	Total Capital Outlay		112,367	231,498	278,038
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	34,628	29,181	77,577
	General Fund Grand Total		11,493,647	12,154,538	12,703,317
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,200	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	306,262	332,818	367,679
	Support Services	20-218-200-XXX	371,618	369,272	359,521
	Total Preschool Education Aid	20-218-XXX-XXX	677,880	702,090	727,200
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	120,419	91,000	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	798,299	793,090	727,200
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	132,955	146,822	81,500
	Title II	20-XXX-XXX-XXX	9,765	10,220	6,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	161,041	160,427	120,000
	Other	20-XXX-XXX-XXX	4,687	4,686	3,000
	Total Federal Projects	20-XXX-XXX-XXX	318,448	332,155	210,500
Special Revenue Fund Expenses	Total Special Revenue Funds		1,304,509	1,125,245	937,700
All Fund Expenses	Total Expenditures/Appropriations		12,798,156	13,279,783	13,641,017
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	45,192	31,204	64,640
	Total Expenditures Net of Transfers		12,752,964	13,248,579	13,576,377

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	564,471	465,669	600,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	468,391	355,407	186,748	1,758
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	652,346	739,898	639,923	340,923
	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	141,255	121,139	121,139	121,139
	Scholarship Fund	0	150,089	150,089	150,089
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	\$19,228	\$19,911	\$20,398	\$21,110	\$21,315
Total Classroom Instruction	\$11,509	\$11,621	\$11,606	\$11,848	\$12,433
Classroom-Salaries and Benefits	\$11,098	\$11,318	\$11,160	\$11,304	\$11,994
Classroom-General Supplies and Textbooks	\$341	\$227	\$372	\$455	\$364
Classroom-Purchased Services	\$70	\$76	\$73	\$88	\$76
Total Support Services	\$2,311	\$2,687	\$2,544	\$2,765	\$2,695
Support Services-Salaries and Benefits	\$1,579	\$1,544	\$2,016	\$2,062	\$1,982
Total Administrative Costs	\$2,479	\$2,539	\$2,814	\$2,969	\$2,749
Administration Salaries and Benefits	\$2,065	\$2,089	\$2,312	\$2,365	\$2,211
Total Operations and Maintenance of Plant	\$2,020	\$2,210	\$2,457	\$2,548	\$2,578
Operations and Maintenance-Salaries and Benefits	\$1,003	\$1,033	\$1,109	\$1,134	\$1,083
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$910	\$855	\$976	\$979	\$860
Total Equipment Costs	\$22	\$32	\$0	\$4	\$0
Legal Costs	\$36	\$35	\$48	\$92	\$61
Employee Benefits as a percentage of salaries*	33.31%	34.24%	40.25%	38.75%	47.67%

*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	Shared business services (BA) with sending district - Harmony	0
Curriculum Services	Shared with sending districts	0
Custodial and Maintenance Services	Equipment and services are shared with the town whenever possible	0
Insurance Coverages and Benefits	District is enrolled in NJSIG	0
Municipal/Public Works	District sponsors various after school activities and athletics to share with the town	0
Professional Staff Development	Shared with sending districts including county in-service presenters and consultants and teacher training	0
Purchasing	District participates in ACES and HCESC purchasing for power, utilities and fuel	0
	District purchases supplies through HCESC and MCESC when cost effective	0
Special Education Services	Shared CST with Harmony	0

Estimated Tax Rates

Municipality	Category	Amount
Belvidere Town	(A) General Fund School Levy	4,787,454
	(D) Total School Levy	4,787,454
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	248,796,666
	(H) Estimated Equalized Valuation (as of 10/01/25)	323,953,972
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.9242
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.9242
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.4778
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.4778

Employee Contract List for District

Name	Category	Measure
Andrew Kennedy	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Operations Chief
	Base Annual Salary Amount	\$89,375
	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	15
	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	\$1,005
	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	\$12,656
	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 or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Andrew Kennedy	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
Erik Lee	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	5480
	Job Title Other District	Information Technology
	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

Employee Contract List for District

Name	Category	Measure
Erik Lee	Total Allowances Amount	\$480
	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	\$15,961
	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 or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Jessica Garcia	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$167,500
	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
Jessica Garcia	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/09/25
	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	\$3,595
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,548
	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 or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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

Employee Contract List for District

Name	Category	Measure
Jessica Garcia	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
Rachelle Tjalma	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$204,468
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	2040
	Job Title Other District	Business Administrator
	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	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	\$2,930
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$34,660
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum at retirement

Employee Contract List for District

Name	Category	Measure
Rachelle Tjalma	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum at retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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