

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Special Ed Full-Time	0.0	0.0	6.0
On Roll Subtotal	0.0	0.0	6.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Tuition from Local Education Authorities	10-1310	0	300,000	300,000
	Unrestricted Miscellaneous Revenues	10-1XXX	2,000	0	0
	Total Revenues from Local Sources		2,000	300,000	300,000
General Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures		-2,000	0	0
General Fund Revenues	Total Operating Budget		0	300,000	300,000
All Fund Revenues	Total Revenues/Sources		0	300,000	300,000
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		0	300,000	300,000

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	0	300,000	300,000
General Fund Current Expenses	Total General Current Expense		0	300,000	300,000
General Fund Expenses and Transfers	General Fund Grand Total		0	300,000	300,000
All Fund Expenses	Total Expenditures/Appropriations		0	300,000	300,000
Expenses Net of Transfers	Total Expenditures Net of Transfers		0	300,000	300,000

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	144,032	146,032	146,032	146,032
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	0	0	0
	Unemployment Fund	0	0	0	0
	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	0	0	0	0
	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	\$0	\$0	\$50,000	\$0	\$50,000
Total Classroom Instruction	\$0	\$0	\$50,000	\$0	\$50,000
Classroom-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Classroom-General Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0
Classroom-Purchased Services	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$0	\$0	\$0	\$0	\$0
Support Services-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Administrative Costs	\$0	\$0	\$0	\$0	\$0
Administration Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Operations and Maintenance of Plant	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	0.00%	0.00%	0.00%	0.00%	0.00%

*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	Business office is contracted with Oxford (Warren) \$126,000 for .6 BA & .5 Payroll/HR; and Delaware Valley Regional High School (Hunterdon) - \$44,000 for .4 ABA	0
Superintendent and Assistant Sup.	Role is part time	0
Transportation Services, including Fuel	Transportation department coordinates services across the districts of the county and beyond	0

Employee Contract List for District

Name	Category	Measure
Allyn Schuerman	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Transportation
	Base Annual Salary Amount	\$77,250
	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	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	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$147
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,028
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract and statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Non-reimbursable 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
Allyn Schuerman	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
David Garrison	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$93,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	19
	Shared District	1050
	Job Title Other District	Asst Business Admin
	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	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
David Garrison	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	\$22,154
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment of unused sick time upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payment for Unused Vacation Leave - Retirement or Separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum Payment for Unused Personal Leave - Retirement or Separation
	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
Nicholas Sarlo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$127,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	3890

Employee Contract List for District

Name	Category	Measure
Nicholas Sarlo	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/30
	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	5
	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	\$13,700
	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	\$29,654
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract and statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days are non-reimbursable 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 Reported

Employee Contract List for District

Name	Category	Measure
Nicholas Sarlo	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