

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	102.0	102.0	103.0
On Roll Special Ed Full-Time	13.0	9.0	9.0
On Roll Subtotal	115.0	111.0	112.0
Sent to Other Districts Regular	34.0	34.0	34.0
Sent to Other Districts Special Ed	14.0	20.0	20.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,951,497	2,076,984	2,168,064
	Unrestricted Miscellaneous Revenues	10-1XXX	0	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Other Restricted Miscellaneous Revenues	10-1XXX	3,179	0	0
	Total Revenues from Local Sources		1,954,676	2,079,989	2,171,069
General Fund Revenues from State Sources	School Choice Aid	10-3116	235,940	230,183	291,594
	Categorical Transportation Aid	10-3121	47,977	47,977	47,977
	Extraordinary Aid	10-3131	22,803	10,000	10,000
	Categorical Special Education Aid	10-3132	85,872	85,872	85,872
	Equalization Aid	10-3176	259,429	280,235	288,306
	Categorical Security Aid	10-3177	12,745	12,745	12,745
	Adjustment Aid	10-3178	236,096	236,096	236,096
	Other State Aids	10-3XXX	5,016	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
	Total Revenues from State Sources		925,878	903,108	972,590
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	236,303
	Adjustment for Prior Year Encumbrances		0	6,918	0
	Actual Revenues (Over)/Under Expenditures		24,398	0	0
General Fund Revenues	Total Operating Budget		2,904,952	2,990,015	3,379,962
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,746	5,000	5,000
	Scholarship Fund Revenue	20-1770	0	400	400
	Other Revenue from Local Sources	20-1XXX	2,000	2,000	0
	Total Revenues from Local Sources	20-1XXX	9,746	7,400	5,400
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	2,294	0	0
	Total Revenues from State Sources		2,294	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	6,042	18,111	14,489
	Title II	20-4451-4455	302	2,547	2,037
	Title IV	20-4471-4474	0	10,000	8,000
	ARP-IDEA Preschool	20-4409	379	0	0
	ARP-IDEA Basic	20-4419	4,441	0	0
	IDEA Part B (Handicapped)	20-4420-4429	31,458	33,546	26,837
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	0	149,157	0
	CRRSA Act-ESSER II	20-4534	66,368	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	Other	20-4XXX	11,908	12,531	10,025
	CRRSA Act-Mental Health Grant	20-4536	44,091	0	0
	Total Revenues from Federal Sources			189,989	400,892
Special Revenue Fund Revenues	Total Grants and Entitlements		202,878	408,292	66,788
All Fund Revenues	Total Revenues/Sources		3,107,830	3,398,307	3,446,750
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,107,830	3,398,307	3,446,750

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	724,277	696,576	730,534
	Special Education-Instruction	11-2XX-100-XXX	174,496	188,973	208,093
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	6,000	21,017
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,250	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	790,362	925,020	1,132,462
	Undistributed Expenditures-Health Services	11-000-213-XXX	48,746	50,337	88,176
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	37,427	35,855	36,288
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	27,960	23,375	28,975
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	88,776	91,249	94,563
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	110,463	95,982	95,532
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	548	750	750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	90,638	90,152	80,992
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	63,337	52,500	43,800
	Undistributed Expenditures-Central Services	11-000-251-XXX	42,724	48,687	57,426
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	163,224	164,616	175,789
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	109,660	118,893	132,605
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	357,390	359,004	417,762
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	2,000
		Total Undistributed Expenditures		1,931,255	2,056,420
General Fund Current Expenses	Total General Current Expense		2,833,278	2,947,969	3,346,764
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	16,823	0	0
	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		16,823	5	5
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	54,851	42,041	33,193
	General Fund Grand Total		2,904,952	2,990,015	3,379,962
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	2,000	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	2,294	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,294	0	0

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	6,042	18,111	14,489
	Title II	20-XXX-XXX-XXX	302	2,547	2,037
	Title IV	20-XXX-XXX-XXX	0	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	31,458	33,546	26,837
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	4,441	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	379	0	0
	Other	20-XXX-XXX-XXX	11,908	12,531	10,025
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	66,368	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	44,091	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	149,157	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	189,989	400,892	61,388
	Special Revenue Fund Expenses	Total Special Revenue Funds		202,878	408,292
All Fund Expenses	Total Expenditures/Appropriations		3,107,830	3,398,307	3,446,750
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,107,830	3,398,307	3,446,750

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	358,568	267,819	377,819	208,733
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	619	624	629	634
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	67,217	67,217	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	11,785	10,936	10,936	10,936
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,159	\$17,803	\$16,816	\$17,468	\$18,925
Total Classroom Instruction	\$9,623	\$10,509	\$10,066	\$10,437	\$11,217
Classroom-Salaries and Benefits	\$9,311	\$9,962	\$9,686	\$10,041	\$10,667
Classroom-General Supplies and Textbooks	\$190	\$259	\$146	\$151	\$342
Classroom-Purchased Services	\$123	\$288	\$235	\$245	\$208
Total Support Services	\$3,687	\$3,498	\$3,233	\$3,352	\$3,895
Support Services-Salaries and Benefits	\$3,156	\$2,711	\$2,669	\$2,767	\$3,274
Total Administrative Costs	\$2,077	\$2,101	\$1,954	\$2,035	\$2,030
Administration Salaries and Benefits	\$1,364	\$1,294	\$1,199	\$1,243	\$1,600
Total Operations and Maintenance of Plant	\$1,772	\$1,656	\$1,562	\$1,645	\$1,764
Operations and Maintenance-Salaries and Benefits	\$635	\$683	\$577	\$598	\$709
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$18
Total Extracurricular Costs	\$0	\$39	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$93	\$192	\$133	\$146	\$136
Employee Benefits as a percentage of salaries*	29.48%	28.88%	29.01%	29.01%	30.50%

*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2022-23 revised appropriations and the 2023-24 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	PT BA is only PT	50,000
Municipal/Public Works	Snow Removal, Grounds	25,000
Purchasing	Statewide purchasing cooperatives	10,000
Social Worker/Psychologist	ACSSSD CST services	20,000
Special Education Services	CMCSSSD CST team	45,000
Transportation Services, including Fuel	Utilize GEH region for busing contracts	15,000

Estimated Tax Rates

Municipality	Category	Amount
Port Republic City	(A) General Fund School Levy	2,168,064
	(D) Total School Levy	2,168,064
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	115,900,200
	(H) Estimated Equalized Valuation (as of 10/01/22)	161,263,671
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.8706
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.8706
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.3444
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3444

Employee Contract List for District

Name	Category	Measure
Dennis Anderson	Job Title	Superintendent
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	200
	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
	Total Allowances Amount	\$4,000
	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	No Sick Days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal 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
Dennis Anderson	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	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$45,000
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$1,000
	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	No Sick Payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Payout
	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