

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	116.0	114.0	106.0
On Roll Special Ed Full-Time	20.0	21.0	21.0
On Roll Subtotal	136.0	135.0	127.0
Sent to Other Districts Special Ed	1.0	2.0	7.0
Received	1.0	11.0	1.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,413,858	2,626,618	2,845,899
	Total Tax Levy	10-121x	2,413,858	2,626,618	2,845,899
	Total Tuition	10-1300	41,745	50,102	53,153
	Unrestricted Miscellaneous Revenues	10-1XXX	188,333	165,707	148,221
	Interest Earned on Maintenance Reserve	10-1XXX	10,072	125	150
	Interest Earned on Capital Reserve Funds	10-1XXX	10,072	500	150
	Total Revenues from Local Sources		2,664,080	2,843,052	3,047,573
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	45,558	108,012	204,628
	Extraordinary Aid	10-3131	52,251	15,000	15,000
	Categorical Special Education Aid	10-3132	142,839	158,329	323,173
	Equalization Aid	10-3176	237,943	311,539	4,186
	Categorical Security Aid	10-3177	14,577	16,793	44,846
	Other State Aids	10-3XXX	4,550	2,900	2,813
	Total Revenues from State Sources		497,718	612,573	594,646
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	417,004	350,000	450,000
	Total Revenues from Federal Sources		417,004	350,000	450,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	571,625	458,498
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	25,000	50,000
	Withdrawal from Maintenance Reserve	10-310	0	40,000	30,000
	Adjustment for Prior Year Encumbrances		0	6,350	0
	Actual Revenues (Over)/Under Expenditures		-52,805	0	0
General Fund Revenues	Total Operating Budget		3,525,997	4,448,600	4,630,717
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	45	150	150
	Other Revenue from Local Sources	20-1XXX	127	0	0
	Total Revenues from Local Sources	20-1XXX	172	150	150
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	169,356	366,758
	Other Restricted Entitlements	20-32XX	0	32,530	0
	Total Revenues from State Sources		0	201,886	366,758

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,835	1,843	1,475
	IDEA Part B (Handicapped)	20-4420-4429	43,827	38,119	30,496
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	38,929	38,929	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	26,790	27,977	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	32,982	31,795	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	19,600	37,040	0
	CRRSA Act-ESSER II	20-4534	0	25,544	0
	Other	20-4XXX	99,905	30,409	30,409
	Total Revenues from Federal Sources		264,868	231,656	62,380
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	61,584	111,622
Special Revenue Fund Revenues	Total Grants and Entitlements		265,230	495,276	540,910
All Fund Revenues	Total Revenues/Sources		3,791,227	4,943,876	5,171,627
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	61,584	111,622
	Total Revenues/Sources Net of Transfers		3,791,227	4,882,292	5,060,005

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	770,094	819,975	921,864
	Special Education-Instruction	11-2XX-100-XXX	371,829	398,776	475,416
	Basic Skills/Remedial-Instruction	11-230-100-XXX	14,508	16,300	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,280	21,688	22,000
	Before/After School Programs	11-421-XXX-XXX	0	11,050	11,000
	Summer School	11-422-XXX-XXX	8,534	24,500	27,100
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	97,416	376,499	330,611
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,462	32,589	20,936
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,030	72,490	59,121
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	130,439	192,830	194,080
	Undistributed Expenditures-Guidance	11-000-218-XXX	59,652	61,095	47,812
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	150,142	159,300	144,398
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	77,591	112,968	124,114
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	97,905	106,209	109,175
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,702	32,950	35,275
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	146,729	141,191	124,875
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	68,750	73,000	60,547
	Undistributed Expenditures-Central Services	11-000-251-XXX	85,125	87,226	180,594
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	245,532	297,992	312,566
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	228,993	358,874	410,931
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	496,478	752,366	799,590
	Undistributed Expenditures-Food Services	11-000-310-930	8,015	8,350	11,226
	Total Undistributed Expenditures		1,994,961	2,865,929	2,965,851
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	125	150
General Fund Current Expenses	Total General Current Expense		3,163,206	4,158,343	4,423,881

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	82,017	30,200	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,603	38,057	160,936
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	119,694	0	0
	Interest Deposit to Capital Reserve	10-604	0	500	150
	Total Capital Outlay		204,314	68,757	161,086
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	158,477	221,500	45,750
	General Fund Grand Total		3,525,997	4,448,600	4,630,717
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	127	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	141,046	264,904
	Support Services	20-218-200-XXX	0	79,894	213,476
	Facility Acquisition and Construction Services	20-218-400-XXX	0	10,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	0	230,940	478,380
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	32,530	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	263,470	478,380
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,835	1,843	1,475
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	43,827	38,119	30,496
	Other	20-XXX-XXX-XXX	99,905	30,409	30,409
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	25,544	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	38,929	38,929	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	26,790	27,977	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	32,982	31,795	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	19,600	37,040	0
	Total Federal Projects	20-XXX-XXX-XXX	264,868	231,656	62,380
Special Revenue Fund Expenses	Total Special Revenue Funds		265,230	495,276	540,910
All Fund Expenses	Total Expenditures/Appropriations		3,791,227	4,943,876	5,171,627

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	61,584	111,622
	Total Expenditures Net of Transfers		3,791,227	4,882,292	5,060,005

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	309,514	297,533	289,417	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	277,680	87,752	63,252	13,402
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	70,205	80,278	40,403	10,553
	Legal Reserve	811,303	982,590	419,081	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)	512,662	579,666	579,666	579,666
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,601	1,411	1,411	1,411
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,290	\$22,633	\$25,806	\$27,537	\$32,538
Total Classroom Instruction	\$12,821	\$11,607	\$12,857	\$13,905	\$17,374
Classroom-Salaries and Benefits	\$11,227	\$10,475	\$11,526	\$12,292	\$15,493
Classroom-General Supplies and Textbooks	\$358	\$344	\$396	\$625	\$859
Classroom-Purchased Services	\$1,236	\$788	\$934	\$987	\$1,022
Total Support Services	\$4,728	\$5,920	\$7,134	\$7,949	\$9,098
Support Services-Salaries and Benefits	\$3,339	\$4,485	\$4,544	\$5,460	\$6,431
Total Administrative Costs	\$2,510	\$2,881	\$2,619	\$2,856	\$2,856
Administration Salaries and Benefits	\$1,130	\$2,185	\$1,998	\$1,876	\$1,806
Total Operations and Maintenance of Plant	\$2,138	\$2,114	\$2,919	\$2,533	\$2,789
Operations and Maintenance-Salaries and Benefits	\$725	\$701	\$826	\$841	\$810
Board Contribution to Food Services	\$64	\$64	\$66	\$64	\$92
Total Extracurricular Costs	\$15	\$34	\$195	\$210	\$225
Total Equipment Costs	\$0	\$654	\$0	\$309	\$0
Legal Costs	\$46	\$189	\$39	\$153	\$164
Employee Benefits as a percentage of salaries*	33.61%	28.33%	34.40%	40.13%	39.01%

*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 2024-25 revised appropriations and the 2025-26 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	Snow plowing performed by the town	0
Food Services	Lunches sateletted from regional high school	0
Insurance Coverages and Benefits	Member of School Alliance Insurance Fund	0
Others	Joint Activity nights with other Kittatinny sending districts	0
Professional Staff Development	Programs and costs shared with other high school sending districts	0
Social Worker/Psychologist	Psychologist shared with Fredon School District	0
Special Education Services	Special Ed Students placed in programs housed by other LEA's	0
Staffing - Other	Art Teacher for 2 day per week shared with Fredon School District	0
Transportation Services, including Fuel	Transportation coordinator shared with the high school	0
	Use of Sussex Co-Op for Special Education transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Sandyston Township	(A) General Fund School Levy	2,707,419
	(D) Total School Levy	2,707,419
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	226,024,200
	(H) Estimated Equalized Valuation (as of 10/01/24)	371,322,819
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.1978
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.1978
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.7291
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.7291
Walpack Township	(A) General Fund School Levy	28,840
	(D) Total School Levy	28,840
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	5,600,800
	(H) Estimated Equalized Valuation (as of 10/01/24)	5,986,524
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.5149
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.5149
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4817
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4817

Employee Contract List for District

Name	Category	Measure
Brooke Phillips	Job Title	Principal
	Job Title II	Special Ed Director
	Base Annual Salary Amount	\$130,000
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	\$1,000
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per contract
	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
Brooke Phillips	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
Dr Lydia Furnari	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$60,000
	Full-Time Equivalent (FTE)	0.6
	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	06/30/25
	Contracted Number of Annual Work Days	156
	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
Dr Lydia Furnari	Total Allowances Amount	\$3,050
	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	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
Tina Palecek	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$12,000
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Tina Palecek	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	120
	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	\$0
	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	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
Tina Palecek	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