

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	109.0	110.0	113.0
On Roll Special Ed Full-Time	24.0	20.0	21.0
On Roll Subtotal	133.0	130.0	134.0
Sent to Other Districts Special Ed	5.0	1.0	0.0
Received	0.0	0.0	1.0

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	2,275,507	2,321,017	2,413,858
	Total Tuition	10-1300	0	0	30,200
	Unrestricted Miscellaneous Revenues	10-1XXX	17,225	62,171	123,931
	Interest Earned on Maintenance Reserve	10-1XXX	1,343	500	250
	Interest Earned on Capital Reserve Funds	10-1XXX	1,343	500	500
	Other Restricted Miscellaneous Revenues	10-1XXX	52	0	0
	Total Revenues from Local Sources			2,295,470	2,384,188
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,430	5,430	45,558
	Extraordinary Aid	10-3131	63,498	15,000	15,000
	Categorical Special Education Aid	10-3132	87,136	87,136	142,839
	Equalization Aid	10-3176	257,285	237,943	237,943
	Categorical Security Aid	10-3177	2,651	2,651	14,577
	Other State Aids	10-3XXX	21,868	0	2,900
	Total Revenues from State Sources			437,868	348,160
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	370,295	350,000	350,000
	Total Revenues from Federal Sources		370,295	350,000	350,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	386,769	299,192
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	200,000
	Withdrawal from Maintenance Reserve	10-310	0	20,000	0
	Actual Revenues (Over)/Under Expenditures		-103,747	0	0
General Fund Revenues	Total Operating Budget		2,999,886	3,489,117	3,876,748
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	506	150	125
	Other Revenue from Local Sources	20-1XXX	500	0	0
	Total Revenues from Local Sources	20-1XXX	1,006	150	125
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	3,033	0	0
	Total Revenues from State Sources		3,033	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 II	20-4451-4455	0	3,240	2,592
	Arp-Idea Preschool	20-4409	431	0	0
	Arp-Idea Basic	20-4419	5,051	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	33,161	36,311	29,049
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	30,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	13,300
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	19,600
	Arp-ESSER	20-4540	0	0	15,000
	CRRSA Act-ESSER II	20-4534	0	0	19,000
	CRRSA Act-Learning Acceleration Grant	20-4535	20,000	0	0
	Other	20-4XXX	58,133	0	0
	CRRSA Act-Mental Health Grant	20-4536	23,785	0	0
	Total Revenues from Federal Sources		140,561	39,551	168,541
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-287	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		144,313	39,701	168,666
All Fund Revenues	Total Revenues/Sources		3,144,199	3,528,818	4,045,414
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,144,199	3,528,818	4,045,414

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	790,736	865,781	855,100
	Special Education-Instruction	11-2XX-100-XXX	290,896	381,662	455,410
	Basic Skills/Remedial-Instruction	11-230-100-XXX	13,696	16,202	17,517
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,864	14,755	16,000
	Before/After School Programs	11-421-XXX-XXX	0	11,000	11,000
	Summer School	11-422-XXX-XXX	7,482	15,389	16,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	267,258	196,154	122,950
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,000	27,500	30,175
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,762	66,631	70,201
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	75,747	120,250	132,830
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	80,585	148,738	154,742
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	83,798	76,329	95,476
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	30,720	33,872	118,878
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	999	16,200	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	119,152	117,216	120,504
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	56,375	66,789	69,750
	Undistributed Expenditures-Central Services	11-000-251-XXX	79,589	74,391	80,250
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	203,965	308,729	340,502
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	230,783	228,735	236,274
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	478,408	578,509	581,034
	Undistributed Expenditures-Food Services	11-000-310-930	7,638	7,903	6,165
	Total Undistributed Expenditures			1,803,779	2,067,946
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	250
General Fund Current Expenses	Total General Current Expense		2,913,453	3,373,235	3,547,008
Capital Outlay	Equipment	12-XXX-XXX-730	18,968	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,603	2,603	222,603
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay			21,571	3,103

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	64,862	112,779	106,637
	General Fund Grand Total		2,999,886	3,489,117	3,876,748
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	500	0	0
	Student Activity Fund	20-475-XXX-XXX	219	150	125
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	3,033	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	3,033	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	0	3,240	2,592
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	33,161	36,311	29,049
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	5,051	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	431	0	0
	Other	20-XXX-XXX-XXX	58,133	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	0	19,000
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	20,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	23,785	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	15,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	30,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	13,300
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	19,600
	Total Federal Projects	20-XXX-XXX-XXX	140,561	39,551	168,541
Special Revenue Fund Expenses	Total Special Revenue Funds		144,313	39,701	168,666
All Fund Expenses	Total Expenditures/Appropriations		3,144,199	3,528,818	4,045,414
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,144,199	3,528,818	4,045,414

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	325,320	345,209	301,398	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	265,323	266,666	267,166	67,666
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	97,849	79,192	59,692	59,942
	Legal Reserve	457,032	590,752	247,794	0
	Unemployment Fund	51,520	51,572	51,572	51,572
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	521,264	491,559	491,559	491,559
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,314	1,601	1,601	1,601
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	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	\$18,773	\$19,049	\$21,633	\$24,163	\$25,298
Total Classroom Instruction	\$10,750	\$11,294	\$12,644	\$13,706	\$13,756
Classroom-Salaries and Benefits	\$9,588	\$10,202	\$11,051	\$11,559	\$11,890
Classroom-General Supplies and Textbooks	\$279	\$279	\$609	\$721	\$883
Classroom-Purchased Services	\$883	\$812	\$984	\$1,426	\$983
Total Support Services	\$3,786	\$3,436	\$4,021	\$4,904	\$5,955
Support Services-Salaries and Benefits	\$2,630	\$2,326	\$2,563	\$3,289	\$4,169
Total Administrative Costs	\$2,195	\$2,347	\$2,361	\$2,478	\$2,479
Administration Salaries and Benefits	\$1,329	\$1,316	\$1,284	\$1,330	\$1,316
Total Operations and Maintenance of Plant	\$1,927	\$1,828	\$2,397	\$2,832	\$2,879
Operations and Maintenance-Salaries and Benefits	\$816	\$862	\$1,014	\$1,113	\$700
Board Contribution to Food Services	\$64	\$60	\$55	\$65	\$49
Total Extracurricular Costs	\$21	\$70	\$141	\$161	\$164
Total Equipment Costs	\$0	\$150	\$0	\$0	\$0
Legal Costs	\$30	\$27	\$38	\$41	\$36
Employee Benefits as a percentage of salaries*	31.53%	34.14%	35.28%	37.17%	33.72%

*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)
Custodial and Maintenance Services	Snow Plowing performed by the Town	0
Food Services	Lunches SateIitted from regional high school	0
Insurance Coverages and Benefits	Member of the 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 days per week shared with Fredon School District	0
Technology Services	Shared Service with Fredon for Technology Coordinator	0
Transportation Services, including Fuel	Services of 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	2,342,484
	(D) Total School Levy	2,342,484
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	225,895,600
	(H) Estimated Equalized Valuation (as of 10/01/22)	319,287,067
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0370
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0370
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7337
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7337
Walpack Township	(A) General Fund School Levy	24,953
	(D) Total School Levy	24,953
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	2,343,776
	(H) Estimated Equalized Valuation (as of 10/01/22)	2,620,129
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0646
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0646
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9524
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9524

Employee Contract List for District

Name	Category	Measure
Edward Appleton	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$24,000
	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
	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

Employee Contract List for District

Name	Category	Measure
Edward Appleton	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
Joseph Kraemer	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$50,000
	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	07/01/22
	End Date of Contract	06/30/23
	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	

Employee Contract List for District

Name	Category	Measure
Joseph Kraemer	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
	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	
William Kochis	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$70,000
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	Y
	Shared County	37
	Shared District	5040

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	Superintendent
	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	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	11
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
William Kochis	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	\$13,311
	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	Not Eligible
	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
William Kochis	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared position with Stillwater BOE
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported