

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	110.0	116.0	121.0
On Roll Special Ed Full-Time	20.0	20.0	17.0
On Roll Subtotal	130.0	136.0	138.0
Sent to Other Districts Special Ed	1.0	1.0	5.0
Received		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,321,017	2,413,858	2,626,618
	Total Tuition	10-1300	0	30,200	50,102
	Unrestricted Miscellaneous Revenues	10-1XXX	154,506	123,931	165,707
	Interest Earned on Maintenance Reserve	10-1XXX	11,014	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	11,014	500	500
	Total Revenues from Local Sources		2,497,551	2,568,739	2,843,177
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,430	45,558	108,012
	Extraordinary Aid	10-3131	19,684	15,000	15,000
	Categorical Special Education Aid	10-3132	87,136	142,839	158,329
	Equalization Aid	10-3176	237,943	237,943	311,539
	Categorical Security Aid	10-3177	2,651	14,577	16,793
	Other State Aids	10-3XXX	3,432	2,900	2,900
	Total Revenues from State Sources		356,276	458,817	612,573
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	371,103	350,000	350,000
	Total Revenues from Federal Sources		371,103	350,000	350,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	299,192	572,141
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	200,000	25,000
	Withdrawal from Maintenance Reserve	10-310	0	0	40,000
	Actual Revenues (Over)/Under Expenditures		-156,930	0	0
General Fund Revenues	Total Operating Budget		3,068,000	3,876,748	4,442,891
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	125	150
	Other Revenue from Local Sources	20-1XXX	1,400	0	0
	Total Revenues from Local Sources	20-1XXX	1,400	125	150
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	2,936	0	0
	Other Restricted Entitlements	20-32XX	23,114	62,939	25,400
	Total Revenues from State Sources		26,050	62,939	25,400

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,265	2,919	2,335
	IDEA Part B (Handicapped)	20-4420-4429	36,311	43,827	29,632
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	11,070	38,929	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	13,210	27,977	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	7,018	31,795	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	25,400	19,600	0
	ARP-ESSER	20-4540	0	17,440	0
	CRRSA Act-ESSER II	20-4534	0	25,544	0
	CRRSA Act-Learning Acceleration Grant	20-4535	5,000	0	0
	Other	20-4XXX	69,511	0	0
	CRRSA Act-Mental Health Grant	20-4536	21,215	0	0
	Total Revenues from Federal Sources		190,000	208,031	31,967
Special Revenue Fund Revenues	Total Grants and Entitlements		217,450	271,095	57,517
All Fund Revenues	Total Revenues/Sources		3,285,450	4,147,843	4,500,408
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,285,450	4,147,843	4,500,408

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	792,480	812,566	803,491
	Special Education-Instruction	11-2XX-100-XXX	425,865	450,570	402,810
	Basic Skills/Remedial-Instruction	11-230-100-XXX	15,051	17,517	16,300
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,818	16,000	20,000
	Before/After School Programs	11-421-XXX-XXX	0	11,000	11,000
	Summer School	11-422-XXX-XXX	525	16,500	24,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	26,493	122,950	551,352
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	27,500	30,175	31,005
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,060	70,201	72,490
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	120,696	132,830	192,830
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	59,652	61,095
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	147,485	171,389	177,072
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	69,180	104,796	85,279
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	47,101	118,878	105,640
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	919	15,500	32,950
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	128,832	138,270	90,941
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	56,714	55,750	95,672
	Undistributed Expenditures-Central Services	11-000-251-XXX	89,262	85,125	81,026
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	241,417	305,959	343,862
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	174,601	188,800	364,295
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	511,770	563,558	621,093
	Undistributed Expenditures-Food Services	11-000-310-930	7,849	6,932	8,335
		Total Undistributed Expenditures		1,716,879	2,170,765
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250
General Fund Current Expenses	Total General Current Expense		2,952,618	3,495,168	4,193,288
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	2,603	222,603	27,603
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		2,603	223,103	28,103

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	112,779	158,477	221,500
	General Fund Grand Total		3,068,000	3,876,748	4,442,891
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,400	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	2,936	0	0
	Other	20-XXX-XXX-XXX	23,114	62,939	25,400
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	26,050	62,939	25,400
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,265	2,919	2,335
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	36,311	43,827	29,632
	Other	20-XXX-XXX-XXX	69,511	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	25,544	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	5,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	21,215	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	17,440	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	11,070	38,929	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	13,210	27,977	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	7,018	31,795	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	25,400	19,600	0
	Total Federal Projects	20-XXX-XXX-XXX	190,000	208,031	31,967
Special Revenue Fund Expenses	Total Special Revenue Funds		217,450	271,095	57,517
All Fund Expenses	Total Expenditures/Appropriations		3,285,450	4,147,843	4,500,408
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,285,450	4,147,843	4,500,408

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	345,209	309,514	258,116	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	266,666	277,680	78,180	53,680
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	79,192	70,205	70,455	30,705
	Legal Reserve	590,752	811,819	564,025	0
	Unemployment Fund	51,572	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)	491,559	512,662	512,662	512,662
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,601	1,601	1,601	1,601
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,049	\$22,290	\$25,298	\$24,869	\$25,806
Total Classroom Instruction	\$11,294	\$12,821	\$13,756	\$12,877	\$12,857
Classroom-Salaries and Benefits	\$10,202	\$11,227	\$11,890	\$11,377	\$11,526
Classroom-General Supplies and Textbooks	\$279	\$358	\$883	\$532	\$396
Classroom-Purchased Services	\$812	\$1,236	\$983	\$968	\$934
Total Support Services	\$3,436	\$4,728	\$5,955	\$6,594	\$7,134
Support Services-Salaries and Benefits	\$2,326	\$3,339	\$4,169	\$4,703	\$4,544
Total Administrative Costs	\$2,347	\$2,510	\$2,479	\$2,624	\$2,619
Administration Salaries and Benefits	\$1,316	\$1,130	\$1,316	\$1,896	\$1,998
Total Operations and Maintenance of Plant	\$1,828	\$2,138	\$2,879	\$2,547	\$2,919
Operations and Maintenance-Salaries and Benefits	\$862	\$725	\$700	\$673	\$826
Board Contribution to Food Services	\$60	\$64	\$49	\$54	\$66
Total Extracurricular Costs	\$70	\$15	\$164	\$158	\$195
Total Equipment Costs	\$150	\$0	\$0	\$0	\$0
Legal Costs	\$27	\$46	\$36	\$92	\$39
Employee Benefits as a percentage of salaries*	34.14%	33.61%	33.72%	30.47%	34.40%

*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 2023-24 revised appropriations and the 2024-25 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 od 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
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	2,493,675
	(D) Total School Levy	2,493,675
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	225,620,300
	(H) Estimated Equalized Valuation (as of 10/01/23)	325,946,692
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1053
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1053
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7651
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7651
Walpack Township	(A) General Fund School Levy	26,563
	(D) Total School Levy	26,563
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	2,343,776
	(H) Estimated Equalized Valuation (as of 10/01/23)	2,620,129
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1333
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1333
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0138
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0138

Employee Contract List for District

Name	Category	Measure
Brooke Phillips	Job Title	Principal
	Job Title II	Sp Ed Director
	Base Annual Salary Amount	\$125,000
	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	07/01/23
	End Date of Contract	06/30/24
	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
Joseph Kraemer	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,000
	Full-Time Equivalent (FTE)	0.4
	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	07/01/23
	End Date of Contract	06/30/24
	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	
Tina Palecek	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

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	07/01/23
	End Date of Contract	06/30/24
	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