

Sussex - Sparta Twp
 Notice is hereby given to the legal voters of the Sparta Township School District, in the County of Sussex, of the State of New Jersey, that a Public Hearing will be held in the Mohawk Avenue School of the Sparta Board of Education, 18 Mohawk Avenue, Sparta, NJ 07871, on April 25, 2024. The meeting will commence at 5:00PM and the Board will immediately enter executive session for the purpose of interviewing school board candidates and legal matters and return to public session at 7:00PM for the purpose of conducting a public hearing on the following budget for the 2024-2025 school year and other regular Board business.

Sussex - Sparta Twp			
Personal Services-Employee Benefits	11-XXX-XXX-2XX	10,484,700	10,906,586
Undistributed Expenditures-Food Services	11-000-310-930	150	83
Total Undistributed Expenditures		37,409,718	40,044,428
Interest Earned on Maintenance Reserve	10-606	0	500
Increase In Maintenance Reserve	10-606	124,719	0
Total General Current Expense		69,204,259	73,319,892

Advertised Enrollments			
Enrollment Categories	October 15, 2022 Actual	October 13, 2023 Actual	October 15, 2024 Estimated
Pupils On Roll Regular Full-Time	2,765	2,799	2,832
Pupils On Roll Regular Shared-Time	4	3	0
Pupils On Roll - Special Full-Time	479	470	494
Pupils On Roll - Special Shared-Time	1	1	0
Subtotal - Pupils On Roll	3,249	3,273	3,326
Private School Placements	21	22	20
Pupils Sent to Other Districts - Reg Prog	2	0	2
Pupils Sent to Other Dists - Spec Ed Prog	5	4	3
Pupils Received	44	54	0
Pupils in State Facilities	1	0	0

Capital Expenditures:			
Equipment	12-XXX-XXX-730	166,759	15,582
Facilities Acquisition and Construction Services	12-000-400-XXX	1,351,879	1,556,509
Capital Reserve-Transfer to Capital Projects	12-000-400-931	541,054	0
Increase In Capital Reserve	10-604	133,664	0
Interest Deposit to Capital Reserve	10-604	31,383	1,500
Total Capital Outlay		2,224,739	1,573,591
Transfer of Funds to Charter Schools	10-000-100-56X	269,800	655,000
General Fund Grand Total		71,698,798	75,548,483

Sussex - Sparta Twp
 Advertised Revenues

Special Grants and Entitlements:			
Local Projects	20-XXX-XXX-XXX	198,701	97,975
Student Activity Fund	20-475-XXX-XXX	405,733	0
Scholarship Fund	20-476-XXX-XXX	5,000	0

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	62,281,956	65,905,038	67,223,139
Total Tuition	10-1300	294,207	280,000	0
Rents and Royalties	10-1910	165,225	50,000	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	343,214	92,000	90,000
Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
Interest Earned on Capital Reserve Funds	10-1XXX	31,383	1,500	1,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	6,664	0	0
Total Revenues from Local Sources		63,122,649	66,329,038	67,364,639
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,128,376	1,128,376	1,128,376
Extraordinary Aid	10-3131	562,638	400,000	400,000
Categorical Special Education Aid	10-3132	2,030,137	2,735,914	3,360,811
Equalization Aid	10-3176	1,646,501	1,646,501	1,646,501
Categorical Security Aid	10-3177	252,688	252,688	252,688
Other State Aids	10-3XXX	70,908	0	0
Total Revenues from State Sources		5,691,248	6,163,479	6,788,376
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	9,582	23,639	30,910
Total Revenues from Federal Sources		9,582	23,639	30,910
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	750,000	1,195,479	1,270,000
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-307	0	0	100,000
Withdrawal from Maintenance Reserve	10-309	2,826,054	0	0
Adjustment for Prior Year Encumbrances	10-310	300,000	400,000	0
Actual Revenues (Over)/Under Expenditures		-1,000,735	0	0
Total Operating Budget		71,698,798	75,548,483	75,553,925
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	426,019	0	0
Scholarship Fund Revenue	20-1770	672	0	0
Other Revenue from Local Sources	20-1XXX	198,701	97,975	0
Total Revenues from Local Sources	20-1XXX	625,392	97,975	0

Federal Projects:			
Title I	20-XXX-XXX-XXX	60,932	100,452
Title II	20-XXX-XXX-XXX	26,547	82,337
Title IV	20-XXX-XXX-XXX	8,638	17,361
IDEA Part B (Handicapped)			
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	937,038	804,994
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	100,853	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	3,144	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	18,252	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	7,729	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	2,629	0
ARP-ESSER Grant Program	20-487-xxx-xxx	45,592	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	131,633	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	133,006	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	39,938	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-491-xxx-xxx	16,147	0
Staffing Grant		3,013	0
Total Federal Projects	20-XXX-XXX-XXX	1,535,091	1,005,144
Total Special Revenue Funds		3,054,975	3,060,079
Repayment of Debt:			
Total Regular Debt Service	40-701-510-XXX	5,389,621	5,460,036
Total Debt Service Funds		5,389,621	5,460,036
Total Expenditures/Appropriations		80,143,394	84,068,598
Total Expenditures Net of Transfers		80,143,394	83,995,121

Sussex - Sparta Twp
 Advertised Recapitulation of Balances

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)	3,704,926	2,461,375	2,182,231	1,482,231
(Repayment of Debt)	3,303	0	0	0
Restricted for Specific Purposes: (General Operating Budget)				
--Capital Reserve	3,918,607	1,257,600	1,259,100	1,160,100
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	711,633	536,352	136,852	137,352
--Legal Reserve	195,716	765,716	570,000	0
--Unemployment Fund	374,459	363,545	363,545	363,545
--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
--State Military Impact Aid Reserve Pursuant to P.L. 2023 c. 112	0	0	0	0
(Special Revenue Fund)				
--Student Activity Fund	168,144	188,430	188,430	188,430
--Scholarship Fund	37,758	33,430	33,430	33,430
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Sussex - Sparta Twp
 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		\$18,588	\$18,970	\$20,315	\$20,233	\$20,368
Total Classroom Instruction		\$11,109	\$11,369	\$12,168	\$12,053	\$12,164
Classroom-Salaries and Benefits		\$10,670	\$10,929	\$11,549	\$11,415	\$11,592
Classroom-General Supplies and Textbooks		\$194	\$212	\$220	\$244	\$180
Classroom-Purchased Services		\$245	\$229	\$399	\$394	\$393
Total Support Services		\$2,988	\$3,159	\$3,444	\$3,437	\$3,489
Support Services-Salaries and Benefits		\$2,792	\$2,983	\$3,035	\$2,985	\$3,124
Total Administrative Costs		\$1,862	\$1,833	\$1,775	\$1,924	\$1,725
Administration Salaries and Benefits		\$1,496	\$1,496	\$1,413	\$1,407	\$1,350
Total Operations and Maintenance of Plant		\$2,129	\$2,031	\$2,280	\$2,193	\$2,314
Operations and Maintenance-Salaries and Benefits		\$1,146	\$1,089	\$1,162	\$1,089	\$1,120
Board Contribution to Food Services		\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs		\$456	\$534	\$590	\$572	\$606
Total Equipment Costs		\$71	\$52	\$0	\$46	\$0
Legal Costs		\$108	\$69	\$47	\$46	\$53
Employee Benefits as a percentage of salaries*		24.32%	23.33%	25.46%	23.61%	25.32%

Sussex - Sparta Twp
 Advertised Appropriations

Capital Projects			
Description/Activity	Project Number	Dollar Amount	Eligible for Grant
Removal of Underground Storage Tanks	UST Removal	\$100,000	N

Repayment of Debt:			
Revenues from Local Sources:			
Local Tax Levy	40-1210	4,815,616	4,878,516
Total Revenues from Local Sources		4,815,616	4,878,516
Revenues from State Sources:			
Debt Service Aid Type II	40-3160	570,702	581,520
Total Local Repayment of Debt		5,386,318	5,460,036
Actual Revenues (Over)/Under Expenditures		3,303	0
Total Repayment of Debt		5,389,621	5,460,036
Total Revenues/Sources		80,143,394	84,068,598
Total Revenues/Sources Net of Transfers		80,143,394	83,995,121

Sussex - Sparta Twp Advertised Appropriations			
Budget Category	Account	2022-23 Actual	2023-24 Revised
General Current Expense:			
Instruction:			
Regular Programs-Instruction	11-1XX-100-XXX	21,970,865	22,961,639
Special Education-Instruction	11-2XX-100-XXX	6,314,476	6,963,776
Bilingual Education-Instruction	11-240-100-XXX	164,952	173,066
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	427,973	430,743
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,049,003	1,173,772
Instructional Alternative Ed Program	11-423-XXX-XXX	292,892	301,910
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	1,449,661	1,270,058
Support Services:			
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,058,424	2,039,147
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	124,203	130,560
Undistributed Expenditures-Health Services	11-000-213-XXX	690,207	613,795
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,146,692	1,511,072
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	807,984	1,251,910
Undistributed Expenditures-Guidance	11-000-218-XXX	1,590,992	1,627,177
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,685,281	2,014,311
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,135,737	907,715
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,043,715	778,534
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	56,799	80,421
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	892,872	960,589
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,844,700	2,998,325
Undistributed Expenditures-Central Services	11-000-251-XXX	630,214	686,972
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	743,018	871,753
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	5,900,984	6,466,316
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,573,046	6,299,160

** Federal and State funds in the blended resource school-based budgets.

*Does not include pension and social security paid by the State on-behalf of the district.

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 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.

The complete budget will be on file and open to examination at the Sparta Board of Education Office, 18 Mohawk Avenue, Sparta, NJ 07871, Sussex County New Jersey between the hours of 8:00 am and 3:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.