

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	123.0	107.0	119.0
On Roll Special Ed Full-Time	14.0	15.0	14.0
On Roll Subtotal	137.0	122.0	133.0
Sent to Other Districts Special Ed	5.0	4.0	4.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,144,261	2,187,146	2,230,889
	Unrestricted Miscellaneous Revenues	10-1XXX	4,862	59,606	61,171
	Interest Earned on Maintenance Reserve	10-1XXX	1,528	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	3,056	1,000	1,000
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsds Only)	10-1XXX	13,276	0	0
	Total Revenues from Local Sources		2,166,983	2,248,752	2,294,060
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,430	5,430	5,430
	Extraordinary Aid	10-3131	23,317	0	0
	Categorical Special Education Aid	10-3132	87,136	87,136	87,136
	Equalization Aid	10-3176	465,729	430,073	355,361
	Categorical Security Aid	10-3177	2,651	2,651	2,651
	Other State Aids	10-3XXX	980	0	0
	Total Revenues from State Sources		585,243	525,290	450,578
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	357,879	351,266	0
	Total Revenues from Federal Sources		357,879	351,266	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	28,705	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	70,000	0
	Withdrawal from Maintenance Reserve	10-310	0	29,000	13,000
	Withdrawal from Impact Aid Reserve (General)	10-318	0	412,203	544,622
	Adjustment for Prior Year Encumbrances		0	25,893	0
	Actual Revenues (Over)/Under Expenditures		174,920	0	0
General Fund Revenues	Total Operating Budget		3,285,025	3,691,109	3,302,260
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	55	0	0
	Title II	20-4451-4455	2,096	1,898	1,614
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	34,655	34,946	29,704
	Other	20-4XXX	21,141	15,318	14,667
	Total Revenues from Federal Sources		67,947	52,162	45,985
Special Revenue Fund Revenues	Total Grants and Entitlements		67,947	52,162	45,985

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
All Fund Revenues	Total Revenues/Sources		3,352,972	3,743,271	3,348,245
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,352,972	3,743,271	3,348,245

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	909,674	849,781	847,565
	Special Education-Instruction	11-2XX-100-XXX	309,562	329,110	314,086
	Basic Skills/Remedial-Instruction	11-230-100-XXX	103,998	121,074	45,694
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,593	5,816	15,850
	Before/After School Programs	11-421-XXX-XXX	6,875	11,000	11,000
	Summer School	11-422-XXX-XXX	19,510	9,787	7,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	215,368	255,296	251,728
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,559	20,229	16,470
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,859	61,495	60,765
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	87,137	85,316	83,816
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	107,977	143,610	137,152
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	5,987	11,673	39,360
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	17,963	30,280	31,497
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	40,876	11,068	27,668
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	114,971	108,643	119,026
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	60,565	61,715	52,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	80,516	74,300	82,600
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	209,590	239,357	267,742
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	224,565	227,010	221,782
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	534,210	863,100	517,682
	Undistributed Expenditures-Food Services	11-000-310-930	8,098	8,220	8,354
		Total Undistributed Expenditures		1,781,241	2,201,312
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		3,140,453	3,528,880	3,160,737
Capital Outlay	Equipment	12-XXX-XXX-730	0	668	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	69,594	94,643	2,603
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
		Total Capital Outlay		69,594	96,311

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	74,978	65,918	137,920
	General Fund Grand Total		3,285,025	3,691,109	3,302,260
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	55	0	0
	Title II	20-XXX-XXX-XXX	2,096	1,898	1,614
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	34,655	34,946	29,704
	Other	20-XXX-XXX-XXX	21,141	15,318	14,667
	Total Federal Projects	20-XXX-XXX-XXX	67,947	52,162	45,985
Special Revenue Fund Expenses	Total Special Revenue Funds		67,947	52,162	45,985
All Fund Expenses	Total Expenditures/Appropriations		3,352,972	3,743,271	3,348,245
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,352,972	3,743,271	3,348,245

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	335,315	263,766	194,766	195,766
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	164,664	137,822	109,822	97,822
	Legal Reserve	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)	378,779	741,103	680,166	135,544
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	673,769	228,108	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,367	\$20,420	\$22,025	\$26,475	\$20,986
Total Classroom Instruction	\$13,123	\$13,378	\$13,583	\$16,534	\$12,386
Classroom-Salaries and Benefits	\$11,938	\$12,505	\$12,563	\$15,458	\$11,101
Classroom-General Supplies and Textbooks	\$854	\$430	\$590	\$627	\$475
Classroom-Purchased Services	\$331	\$443	\$430	\$450	\$809
Total Support Services	\$2,244	\$2,830	\$3,822	\$4,443	\$3,711
Support Services-Salaries and Benefits	\$876	\$1,571	\$2,656	\$3,206	\$2,467
Total Administrative Costs	\$2,285	\$2,330	\$2,296	\$2,790	\$2,321
Administration Salaries and Benefits	\$1,968	\$2,000	\$1,944	\$2,416	\$1,355
Total Operations and Maintenance of Plant	\$1,662	\$1,742	\$2,183	\$2,565	\$2,335
Operations and Maintenance-Salaries and Benefits	\$694	\$814	\$1,042	\$1,262	\$983
Board Contribution to Food Services	\$0	\$61	\$67	\$71	\$65
Total Extracurricular Costs	\$40	\$75	\$71	\$63	\$156
Total Equipment Costs	\$0	\$0	\$5	\$6	\$0
Legal Costs	\$71	\$68	\$41	\$43	\$39
Employee Benefits as a percentage of salaries*	33.67%	31.26%	30.13%	50.26%	33.59%

*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 2019-20 revised appropriations and the 2020-21 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	Business Administrator shared with one other sending districts	0
Curriculum Services	Curriculum coordinator shared with all sending districts of regional high school	0
Custodial and Maintenance Services	Snow Plowing for school done by township	0
Food Services	Lunches satellited out of 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 one of other sending districts	0
Special Education Services	BD Student sent to neighboring district	0
	Two classified students sent to full day programs at Northern Hills through Sussex County Education Services Commission	0
Staffing - Other	Services of 2 day per week art teacher purchased from neighboring district	0
Transportation Services, including Fuel	Services of transportation coordinator shared with the high school	0
	Use services of Sussex County Co-op	0

Estimated Tax Rates

Municipality	Category	Amount
Sandyston Township	(A) General Fund School Levy	2,185,484
	(D) Total School Levy	2,185,484
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	225,717,400
	(H) Estimated Equalized Valuation (as of 10/01/19)	251,551,766
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9682
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9682
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8688
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8688
Walpack Township	(A) General Fund School Levy	23,533
	(D) Total School Levy	23,533
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,343,776
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,620,129
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0041
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0041
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8982
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8982

Employee Contract List for District

Name	Category	Measure
Christopher Lessard	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$48,000
	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	01/01/20
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	80
	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
Christopher Lessard	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
Jeanne Apryas	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$115,000
	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	08/01/18
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	

Employee Contract List for District

Name	Category	Measure
Jeanne Apyrasz	Total Allowances Amount	\$1,708
	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	\$3,600
	Contractual Post-Employment Benefit Description of Payout of Sick days	100\$100/day \$3,600 limit-teachers \$30 Per day no limit
	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 day 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	