

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	107.0	111.0	121.0
On Roll Special Ed Full-Time	15.0	11.0	16.0
On Roll Subtotal	122.0	122.0	137.0
Sent to Other Districts Special Ed	4.0	5.0	5.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,187,146	2,230,889	2,275,507
	Total Tuition	10-1300	9,133	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	506	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	69,314	61,171	61,171
	Interest Earned on Maintenance Reserve	10-1XXX	416	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1,005	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	1,282	0	0
	Total Revenues from Local Sources		2,268,802	2,294,060	2,338,678
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,430	5,430	5,430
	Extraordinary Aid	10-3131	31,219	0	15,000
	Categorical Special Education Aid	10-3132	87,136	87,136	87,136
	Equalization Aid	10-3176	430,073	355,361	257,285
	Categorical Security Aid	10-3177	2,651	2,651	2,651
	Other State Aids	10-3XXX	290	0	0
	Total Revenues from State Sources		556,799	450,578	367,502
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	382,747	352,957	0
	Total Revenues from Federal Sources		382,747	352,957	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	145,583
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	1,059	0	0
	Withdrawal from Maintenance Reserve	10-310	29,000	13,000	20,000
	Withdrawal from Impact Aid Reserve (General)	10-318	412,203	544,622	400,000
	Adjustment for Prior Year Encumbrances		0	13,987	0
	Actual Revenues (Over)/Under Expenditures		-155,569	0	0
General Fund Revenues	Total Operating Budget		3,495,041	3,669,204	3,271,763
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,898	1,686	1,433
	I.D.E.A. Part B (Handicapped)	20-4420-4429	42,050	33,490	26,793
	CARES Act Education Stabilization Fund	20-4530	0	6,615	0
	Coronavirus Relief Fund (CRF)	20-4532	0	3,718	0
	Other	20-4XXX	0	14,667	55,019

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		43,948	60,176	83,245
Special Revenue Fund Revenues	Total Grants and Entitlements		43,948	60,176	83,245
All Fund Revenues	Total Revenues/Sources		3,538,989	3,729,380	3,355,008
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,538,989	3,729,380	3,355,008

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	873,971	879,785	821,373
	Special Education-Instruction	11-2XX-100-XXX	315,415	314,086	308,393
	Basic Skills/Remedial-Instruction	11-230-100-XXX	75,093	45,694	14,622
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,942	15,850	13,991
	Before/After School Programs	11-421-XXX-XXX	5,965	11,000	11,000
	Summer School	11-422-XXX-XXX	7,105	7,400	12,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	174,325	251,728	225,687
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,828	16,470	21,769
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,036	61,250	64,950
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	99,357	84,004	110,250
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	103,390	137,152	140,298
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	11,677	39,360	61,029
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	30,707	31,497	33,059
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	25,082	33,060	21,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	114,225	96,368	122,637
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	65,204	52,500	56,678
	Undistributed Expenditures-Central Services	11-000-251-XXX	66,073	82,810	81,197
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	180,377	269,981	268,811
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	191,270	222,324	243,728
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	503,858	512,051	563,073
	Undistributed Expenditures-Food Services	11-000-310-930	1,183	8,354	7,567
		Total Undistributed Expenditures		1,632,592	1,898,909
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	416	1,000	1,000
	Increase In Impact Aid Reserve (General)	10-611	384,029	352,957	0
General Fund Current Expenses	Total General Current Expense		3,307,528	3,526,681	3,205,212

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	1,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	25,702	2,603	2,603
	Interest Deposit to Capital Reserve	10-604	1,005	1,000	1,000
	Total Capital Outlay		26,707	4,603	3,603
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	160,806	137,920	62,948
	General Fund Grand Total		3,495,041	3,669,204	3,271,763
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,898	1,686	1,433
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	42,050	33,490	26,793
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	6,615	0
	Other	20-XXX-XXX-XXX	0	14,667	55,019
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	3,718	0
	Total Federal Projects	20-XXX-XXX-XXX	43,948	60,176	83,245
Special Revenue Fund Expenses	Total Special Revenue Funds		43,948	60,176	83,245
All Fund Expenses	Total Expenditures/Appropriations		3,538,989	3,729,380	3,355,008
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,538,989	3,729,380	3,355,008

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	263,766	263,712	264,712	265,712
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	137,822	109,238	97,238	78,238
	Legal Reserve	0	114,074	114,074	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)	741,103	712,929	521,264	121,264
	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	228,108	281,509	281,509	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,420	\$21,440	\$20,986	\$23,264	\$20,876
Total Classroom Instruction	\$13,378	\$13,634	\$12,386	\$13,892	\$11,768
Classroom-Salaries and Benefits	\$12,505	\$12,404	\$11,101	\$12,197	\$10,343
Classroom-General Supplies and Textbooks	\$430	\$613	\$475	\$524	\$439
Classroom-Purchased Services	\$443	\$617	\$809	\$1,171	\$986
Total Support Services	\$2,830	\$3,457	\$3,711	\$4,155	\$4,249
Support Services-Salaries and Benefits	\$1,571	\$1,995	\$2,467	\$2,730	\$2,871
Total Administrative Costs	\$2,330	\$2,403	\$2,321	\$2,360	\$2,308
Administration Salaries and Benefits	\$2,000	\$1,906	\$1,355	\$1,453	\$1,157
Total Operations and Maintenance of Plant	\$1,742	\$1,811	\$2,335	\$2,599	\$2,335
Operations and Maintenance-Salaries and Benefits	\$814	\$776	\$983	\$1,088	\$1,028
Board Contribution to Food Services	\$61	\$10	\$65	\$72	\$58
Total Extracurricular Costs	\$75	\$123	\$156	\$173	\$145
Total Equipment Costs	\$0	\$0	\$0	\$9	\$0
Legal Costs	\$68	\$102	\$39	\$9	\$38
Employee Benefits as a percentage of salaries*	31.26%	32.47%	33.59%	33.31%	38.08%

*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 2020-21 revised appropriations and the 2021-22 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
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 the other sending districts.	0
Special Education Services	BD Student sent to neighboring district.	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	2,229,194
	(D) Total School Levy	2,229,194
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	226,211,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	255,375,593
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9854
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9854
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8729
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8729
Walpack Township	(A) General Fund School Levy	24,004
	(D) Total School Levy	24,004
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,343,776
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,620,129
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0242
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0242
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9161
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9161

Employee Contract List for District

Name	Category	Measure
Dr. Vincent Occhino	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$24,744
	Full-Time Equivalent (FTE)	0.5
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	100
	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
Dr. Vincent Occhino	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	N/A
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	N/A
	Additional Comment 1	N/A
	Additional Comment 2	N/A
	Additional Comment 3	N/A
Harold Abraham	Job Title	Principal
	Job Title II	Curriculum Director
	Base Annual Salary Amount	\$95,000
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	15
	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
Harold Abraham	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,740
	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	Maximum payout for sick days upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for sick days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
	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	N/A
	Base Annual Salary Amount	\$58,121
	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
William Kochis	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	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	Not Eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Eligible
	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