

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	111.0	109.0	113.0
On Roll Special Ed Full-Time	11.0	24.0	24.0
On Roll Subtotal	122.0	133.0	137.0
Sent to Other Districts Special Ed	5.0	5.0	5.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,230,889	2,275,507	2,321,017
	Unrestricted Miscellaneous Revenues	10-1XXX	48,218	61,171	62,171
	Interest Earned on Maintenance Reserve	10-1XXX	1,611	1,000	500
	Interest Earned on Capital Reserve Funds	10-1XXX	1,611	1,000	500
	Total Revenues from Local Sources		2,282,329	2,338,678	2,384,188
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,430	5,430	5,430
	Extraordinary Aid	10-3131	41,781	15,000	15,000
	Categorical Special Education Aid	10-3132	87,136	87,136	87,136
	Equalization Aid	10-3176	355,361	257,285	237,943
	Categorical Security Aid	10-3177	2,651	2,651	2,651
	Other State Aids	10-3XXX	2,030	0	0
	Total Revenues from State Sources		494,389	367,502	348,160
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	352,957	400,000	350,000
	Total Revenues from Federal Sources		352,957	400,000	350,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	145,583	386,769
	Withdrawal from Maintenance Reserve	10-310	0	20,000	20,000
	Adjustment for Prior Year Encumbrances		0	2,895	0
	Actual Revenues (Over)/Under Expenditures		-174,298	0	0
General Fund Revenues	Total Operating Budget		2,955,377	3,274,658	3,489,117
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,686	2,103	1,682
	Arp-Idea Preschool	20-4409	0	431	0
	Arp-Idea Basic	20-4419	0	5,051	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	33,490	33,161	26,529
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	85,105	0
	CARES Act Education Stabilization Fund	20-4530	6,615	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	3,718	0	0
	Other	20-4XXX	16,851	0	0
	Total Revenues from Federal Sources		62,360	300,851	28,211
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		0	0	500
Special Revenue Fund Revenues	Total Grants and Entitlements		62,360	300,851	28,711
All Fund Revenues	Total Revenues/Sources		3,017,737	3,575,509	3,517,828
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,017,737	3,575,509	3,517,828

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	790,595	821,373	878,327
	Special Education-Instruction	11-2XX-100-XXX	288,679	308,393	368,489
	Basic Skills/Remedial-Instruction	11-230-100-XXX	13,908	14,622	15,364
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,193	13,991	13,991
	Before/After School Programs	11-421-XXX-XXX	0	11,000	11,000
	Summer School	11-422-XXX-XXX	1,136	12,600	15,389
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	228,935	225,687	228,252
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	13,519	21,769	25,775
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,326	64,950	71,132
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	100,471	110,250	120,250
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	144,562	140,298	104,750
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	39,932	61,029	76,329
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	28,641	33,059	30,821
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	17,107	21,500	13,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	100,666	122,637	121,754
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	57,594	56,678	60,773
	Undistributed Expenditures-Central Services	11-000-251-XXX	84,677	81,197	84,978
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	224,120	268,811	281,445
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	194,534	246,623	301,788
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	450,128	563,073	554,229
	Undistributed Expenditures-Food Services	11-000-310-930	8,253	7,567	7,247
		Total Undistributed Expenditures		1,757,465	2,025,128
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	500
General Fund Current Expenses	Total General Current Expense		2,853,976	3,208,107	3,386,083
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	2,412	2,603	2,603
	Interest Deposit to Capital Reserve	10-604	0	1,000	500
		Total Capital Outlay		2,412	3,603

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	98,989	62,948	99,931
	General Fund Grand Total		2,955,377	3,274,658	3,489,117
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	500
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,686	2,103	1,682
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	33,490	33,161	26,529
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	5,051	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	431	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	6,615	0	0
	Other	20-XXX-XXX-XXX	16,851	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	3,718	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	85,105	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	62,360	300,851	28,211
	Special Revenue Fund Expenses	Total Special Revenue Funds		62,360	300,851
All Fund Expenses	Total Expenditures/Appropriations		3,017,737	3,575,509	3,517,828
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,017,737	3,575,509	3,517,828

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	281,509	325,320	293,811	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	263,712	265,323	266,323	266,823
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	109,238	97,849	78,849	59,349
	Legal Reserve	114,074	457,032	342,958	0
	Unemployment Fund	51,457	51,520	51,520	51,520
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	712,929	521,264	521,264	521,264
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,314	1,314	1,314	814
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,440	\$18,773	\$20,876	\$21,366	\$21,633
Total Classroom Instruction	\$13,634	\$10,750	\$11,768	\$12,044	\$12,644
Classroom-Salaries and Benefits	\$12,404	\$9,588	\$10,343	\$10,585	\$11,051
Classroom-General Supplies and Textbooks	\$613	\$279	\$439	\$449	\$609
Classroom-Purchased Services	\$617	\$883	\$986	\$1,009	\$984
Total Support Services	\$3,457	\$3,786	\$4,249	\$4,348	\$4,021
Support Services-Salaries and Benefits	\$1,995	\$2,630	\$2,871	\$2,939	\$2,563
Total Administrative Costs	\$2,403	\$2,195	\$2,308	\$2,362	\$2,361
Administration Salaries and Benefits	\$1,906	\$1,329	\$1,157	\$1,185	\$1,284
Total Operations and Maintenance of Plant	\$1,811	\$1,927	\$2,335	\$2,390	\$2,397
Operations and Maintenance-Salaries and Benefits	\$776	\$816	\$1,028	\$1,052	\$1,014
Board Contribution to Food Services	\$10	\$64	\$58	\$59	\$55
Total Extracurricular Costs	\$123	\$21	\$145	\$148	\$141
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$102	\$30	\$38	\$39	\$38
Employee Benefits as a percentage of salaries*	32.47%	31.53%	38.08%	38.08%	35.28%

*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 2021-22 revised appropriations and the 2022-23 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 Township	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 one 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 Susses Co-Op for Special Ed Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Sandyston Township	(A) General Fund School Levy	2,273,910
	(D) Total School Levy	2,273,910
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	225,353,400
	(H) Estimated Equalized Valuation (as of 10/01/21)	288,692,544
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0090
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0090
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7877
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7877
Walpack Township	(A) General Fund School Levy	24,352
	(D) Total School Levy	24,352
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	2,343,776
	(H) Estimated Equalized Valuation (as of 10/01/21)	2,620,129
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0390
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0390
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9294
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9294

Employee Contract List for District

Name	Category	Measure
Dr. Vincent Occhino	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	07/01/21
	End Date of Contract	06/30/22
	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
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	Supr Sp Ed
	Base Annual Salary Amount	\$102,500
	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	07/01/21
	End Date of Contract	06/30/22
	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

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)	\$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	Maximum payout for sick days upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout for vacation 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	None Reported
	Base Annual Salary Amount	\$59,399
	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	104
	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	14
	Description of Other Contracted Non-Working Days	Holidays
	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	\$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