

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	129.0	127.0	130.0
On Roll Special Ed Full-Time	22.0	17.0	13.0
On Roll Subtotal	151.0	144.0	143.0
Sent to Other Districts Special Ed	4.0	5.0	5.0
Received	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,047,702	2,088,656	2,144,261
Total Tuition	10-1300	16,617	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	3,091	3,000	3,000
Interest Earned On Maintenance Reserve	10-1XXX	0	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,664	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	3,606	0	0
Subtotal - Revenues From Local Sources		2,072,680	2,093,656	2,149,261
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	11,363	11,363	36,899
Categorical Special Education Aid	10-3132	87,136	87,136	87,136
Equalization Aid	10-3176	465,729	465,729	465,729
Categorical Security Aid	10-3177	2,651	2,651	2,651
Parcc Readiness Aid	10-3181	1,490	1,490	0
Per Pupil Growth Aid	10-3182	1,490	1,490	0
Professional Learning Community Aid	10-3183	1,500	1,500	0
Host District Support Aid	10-3184	1,740	1,740	0
Other State Aids	10-3XXX	174	0	0
Subtotal - Revenues From State Sources		573,273	573,099	592,415
Revenues from Federal Sources:				
Impact Aid	10-4100	373,551	0	0
Impact Aid - 8002 Or 8003 General	10-4101	0	58,850	0
Subtotal - Revenues From Federal Sources		373,551	58,850	0
Budgeted Fund Balance - Operating Budget	10-303	0	511,989	365,064
Withdrawal From Cap Res-For Local Share	10-307	0	239,567	218,581
Withdrawal From Maint. Reserve	10-310	0	3,500	28,370

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		164,903	0	0
Total Operating Budget		3,184,407	3,480,661	3,353,691
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	15,972	12,807	0
Title II	20-4451-4455	4,316	2,567	2,182
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	36,025	35,737	30,377
Other	20-4XXX	18,845	18,000	18,022
Total Revenues From Federal Sources		75,158	79,111	50,581
Total Grants And Entitlements		75,158	79,111	50,581
Total Revenues/Sources		3,259,565	3,559,772	3,404,272
Total Revenues/Sources Net of Transfers		3,259,565	3,559,772	3,404,272

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	984,965	1,060,832	959,570
Special Education - Instruction	11-2XX-100-XXX	243,877	281,408	325,576
Basic Skills/Remedial - Instruction	11-230-100-XXX	112,394	91,940	113,715
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,791	4,200	8,000
Before/After School Programs	11-421-XXX-XXX	0	10,406	11,000
Summer School	11-422-XXX-XXX	7,733	8,274	7,680
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	71,167	135,969	116,172
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	3,450	3,530	11,559
Undist. Expenditures - Health Services	11-000-213-XXX	59,933	63,624	60,521
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	107,816	111,052	102,432
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	60,159	0	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	100,489	100,226	75,797
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,190	8,000	10,540
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	24,228	41,044	19,750
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,766	30,453	30,040
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	122,921	127,429	113,665
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	60,494	60,565	60,565
Undist. Expend. - Central Services	11-000-251-XXX	77,485	79,264	80,799
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	224,874	237,384	232,218
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	152,230	171,065	173,113
Personal Services - Employee Benefits	11-XXX-XXX-2XX	563,796	564,587	541,197
Undistributed Expenditures-Food Services	11-000-310-930	8,071	8,188	8,220
Total Undistributed Expenditures		1,657,069	1,742,380	1,636,588
Interest Earned On Maintenance Reserve	10-606	0	1,000	1,000
Total General Current Expense		3,009,829	3,200,440	3,063,129

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	148,664	239,567	218,581
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		148,664	240,567	219,581
Transfer Of Funds To Charter Schools	10-000-100-56X	25,914	39,654	70,981
General Fund Grand Total		3,184,407	3,480,661	3,353,691
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	15,972	12,807	0
Title II	20-XXX-XXX-XXX	4,316	2,567	2,182
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	36,025	35,737	30,377
Other	20-XXX-XXX-XXX	18,845	18,000	18,022
Total Federal Projects	20-XXX-XXX-XXX	75,158	79,111	50,581
Total Special Revenue Funds		75,158	79,111	50,581
Total Expenditures/Appropriations		3,259,565	3,559,772	3,404,272
Total Expenditures Net of Transfers		3,259,565	3,559,772	3,404,272

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	616,648	683,819	603,131	238,067
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	689,006	544,609	306,042	88,461
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	171,581	166,360	163,860	136,490
Restricted for General Operating Budget	Legal Reserve	169,205	78,344	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	300,000	309,021	250,171	250,171
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,510	\$18,838	\$18,917	\$20,506	\$19,940
Total Classroom Instruction	\$12,414	\$12,199	\$12,635	\$13,673	\$13,377
Classroom-Salaries and Benefits	\$11,455	\$11,101	\$11,348	\$12,286	\$12,220
Classroom-General Supplies and Textbooks	\$557	\$697	\$985	\$1,060	\$809
Classroom-Purchased Services	\$402	\$400	\$301	\$327	\$348
Total Support Services	\$3,156	\$2,856	\$2,490	\$2,732	\$2,494
Support Services-Salaries and Benefits	\$1,370	\$1,237	\$804	\$872	\$966
Total Administrative Costs	\$2,060	\$2,124	\$2,096	\$2,269	\$2,211
Administration Salaries and Benefits	\$1,769	\$1,859	\$1,810	\$1,961	\$1,905
Total Operations and Maintenance of Plant	\$1,781	\$1,566	\$1,602	\$1,731	\$1,723
Operations and Maintenance-Salaries and Benefits	\$588	\$638	\$622	\$674	\$695
Board Contribution to Food Services	\$54	\$55	\$54	\$58	\$59
Total Extracurricular Costs	\$35	\$26	\$28	\$30	\$60
Total Equipment Costs	\$364	\$0	\$0	\$0	\$0
Legal Costs	\$46	\$12	\$33	\$35	\$36
Employee Benefits as a percentage of salaries*	31.61%	34.03%	32.82%	33.40%	32.08%

\*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 2017-18 revised appropriations and the 2018-19 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	100	tax levy	2,160,980	using all available banked cap
1	825	Federal Aid	15,300	Rural Education funds now FRSA



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Preschool disabled students sent to neighboring district	0
Special Education Services	Student sent to Northern Hills Academy through the Sussex County Education Services Commission	0
Custodial and Maintenance Services	Snow plowing for school done by township	0
Food Services	Lunches satellited out of regioanl high school	0
Staffing - Other	Services of art teacher purchased from neighboring district	0
Others	Gym and fields used by township recreation committee for sports and activities	0
Others	Joint activity nights with other Kittatinny sending districts	0
Transportation Services, including Fuel	Share the services of a transportation coordinator with the high school	0
Transportation Services, including Fuel	Use services of Sussex County Co-Op	0
Purchasing	Use of services of MRESC and other state contract vendors	0
Curriculum Services	Share a curriculum coordinator with other sending districts of regional high school	0
Professional Staff Development	In-service programs and costs shared with other high school sending districts	0
Insurance Coverages and Benefits	Member of School Alliance Insurance Fund	0

ID=Sandyston Township

Category	Amount
(A) General Fund School Levy	2,091,530
(D) Total School Levy	2,091,530
(B) Estimated Net Taxable Valuation (as of 10/01/17)	226,379,100
(H) Estimated Equalized Valuation (as of 10/01/17)	249,261,286
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9239
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9239
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8391
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8391

ID=Walpack Township

Category	Amount
(A) General Fund School Levy	24,929
(D) Total School Levy	0
(B) Estimated Net Taxable Valuation (as of 10/01/17)	2,611,309
(H) Estimated Equalized Valuation (as of 10/01/17)	2,761,782
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9547
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0000
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9026
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0000

Name=Carole Kylish

Category	Measure
Job Title	Board Secretary
Job Title II	None Reported
Base Annual Salary Amount	\$73,038
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	07/01/18
End Date of Contract	06/30/19
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	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	11
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$250
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	\$30/day Capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout for unused sick days
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout for unused 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

Name=Carole Kylish

Category	Measure
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

Name=Jeanne Apryas

Category	Measure
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	07/01/18
End Date of Contract	06/30/19
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
Total Allowances Amount	\$2,169
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/day -limit \$3600 -Tchrs \$30/day no limit
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout for unused 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

Name=Jeanne Apryasz

Category	Measure
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