

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	127.0	123.0	110.0
On Roll Special Ed Full-Time	17.0	14.0	16.0
On Roll Subtotal	144.0	137.0	126.0
Sent to Other Districts Special Ed	5.0	5.0	4.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,088,656	2,144,261	2,187,146
	Unrestricted Miscellaneous Revenues	10-1XXX	4,510	3,000	59,606
	Interest Earned on Maintenance Reserve	10-1XXX	1,804	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	3,608	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	8,963	0	0
	Total Revenues from Local Sources		2,107,541	2,149,261	2,248,752
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	11,363	5,430	5,430
	Extraordinary Aid	10-3131	13,359	0	0
	Categorical Special Education Aid	10-3132	87,136	87,136	87,136
	Equalization Aid	10-3176	465,729	465,729	430,073
	Categorical Security Aid	10-3177	2,651	2,651	2,651
	PARCC Readiness Aid	10-3181	1,490	0	0
	Per Pupil Growth Aid	10-3182	1,490	0	0
	Professional Learning Community Aid	10-3183	1,500	0	0
	Host District Support Aid	10-3184	1,740	0	0
	Other State Aids	10-3XXX	422	0	0
	Total Revenues from State Sources		586,880	560,946	525,290
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	352,957	357,879	0
	Total Revenues from Federal Sources		352,957	357,879	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	511,989	365,064	28,705
	Withdrawal from Capital Reserve for Local Share	10-307	0	218,581	70,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	212,902	0	0
	Withdrawal from Maintenance Reserve	10-310	3,500	28,370	29,000
	Withdrawal from Impact Aid Reserve (General)	10-318	58,850	173,143	412,203
	Adjustment for Prior Year Encumbrances		0	19,085	0
	Actual Revenues (Over)/Under Expenditures		-576,700	0	0
General Fund Revenues	Total Operating Budget		3,257,919	3,872,329	3,313,950

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	12,807	55	0
	Title II	20-4451-4455	2,567	2,096	1,782
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	29,922	35,303	30,007
	Other	20-4XXX	21,203	18,022	15,318
	Total Revenues from Federal Sources		76,499	65,476	55,607
Special Revenue Fund Revenues	Total Grants and Entitlements		76,499	65,476	55,607
All Fund Revenues	Total Revenues/Sources		3,334,418	3,937,805	3,369,557
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,334,418	3,937,805	3,369,557

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	978,484	945,322	849,649	
	Special Education-Instruction	11-2XX-100-XXX	279,942	316,271	329,110	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	108,544	113,715	121,027	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,488	8,000	8,250	
	Before/After School Programs	11-421-XXX-XXX	11,374	11,000	11,000	
	Summer School	11-422-XXX-XXX	5,024	9,680	7,400	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	130,653	211,412	255,296	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,530	11,559	20,229	
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,694	60,521	61,495	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	93,494	102,432	85,316	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	72,220	81,376	143,610	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	6,139	10,540	10,740	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	22,383	29,056	31,213	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	27,395	33,844	11,068	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	128,822	113,931	108,591	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	60,566	60,565	61,715	
	Undistributed Expenditures-Central Services	11-000-251-XXX	79,080	80,859	74,300	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	226,970	236,007	228,709	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	161,554	219,546	229,356	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	556,035	542,004	516,467	
	Undistributed Expenditures-Food Services	11-000-310-930	0	8,220	8,220	
	Total Undistributed Expenditures			1,633,535	1,801,872	1,846,325
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
Increase In Impact Aid Reserve (General)		10-611	0	357,879	0	
General Fund Current Expenses	Total General Current Expense		3,022,391	3,564,739	3,173,761	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	668
	Facilities Acquisition and Construction Services	12-000-400-XXX	195,874	235,609	72,603
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		195,874	236,609	74,271
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	39,654	70,981	65,918
	General Fund Grand Total		3,257,919	3,872,329	3,313,950
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	12,807	55	0
	Title II	20-XXX-XXX-XXX	2,567	2,096	1,782
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	29,922	35,303	30,007
	Other	20-XXX-XXX-XXX	21,203	18,022	15,318
	Total Federal Projects	20-XXX-XXX-XXX	76,499	65,476	55,607
Special Revenue Fund Expenses	Total Special Revenue Funds		76,499	65,476	55,607
All Fund Expenses	Total Expenditures/Appropriations		3,334,418	3,937,805	3,369,557
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,334,418	3,937,805	3,369,557

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	544,609	335,315	117,734	48,734
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	166,360	164,664	137,294	109,294
	Legal Reserve	78,344	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)	309,021	378,779	563,515	151,312
	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	683,819	673,769	278,705	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,838	\$19,367	\$19,940	\$20,855	\$22,025
Total Classroom Instruction	\$12,199	\$13,123	\$13,377	\$13,795	\$13,583
Classroom-Salaries and Benefits	\$11,101	\$11,938	\$12,220	\$12,696	\$12,563
Classroom-General Supplies and Textbooks	\$697	\$854	\$809	\$738	\$590
Classroom-Purchased Services	\$400	\$331	\$348	\$361	\$430
Total Support Services	\$2,856	\$2,244	\$2,494	\$2,791	\$3,822
Support Services-Salaries and Benefits	\$1,237	\$876	\$966	\$1,356	\$2,656
Total Administrative Costs	\$2,124	\$2,285	\$2,211	\$2,310	\$2,296
Administration Salaries and Benefits	\$1,859	\$1,968	\$1,905	\$1,988	\$1,944
Total Operations and Maintenance of Plant	\$1,566	\$1,662	\$1,723	\$1,828	\$2,183
Operations and Maintenance-Salaries and Benefits	\$638	\$694	\$695	\$725	\$1,042
Board Contribution to Food Services	\$55	\$0	\$59	\$62	\$67
Total Extracurricular Costs	\$26	\$40	\$60	\$63	\$71
Total Equipment Costs	\$0	\$0	\$0	\$0	\$5
Legal Costs	\$12	\$71	\$36	\$36	\$41
Employee Benefits as a percentage of salaries*	34.03%	33.67%	32.08%	31.78%	30.13%

*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 2018-19 revised appropriations and the 2019-20 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

Line Number	Source	Amount	Explanation
17000	General revenues	5,000	Student Council, TREPS, Family Nights
19040	General Revenue	11,000	Tutoring and curriculum writing
300	Fredon Township	51,977	Shared service psychologist Fredon's share
42000	general revenue	51,977	Fredon's share shared services psychologist
42060	General Revenue	17,502	LDTC Services from Ed Svcs Comm
43100	General Revenue	10,740	Our part shared svcs curriculum coordinator
672	Impact Aid	464,185	includes Impact Received this year
7020	General revenues	35,908	Special education aides 3 one is one on one
780	Title II	1,782	budgeted at 85% of last year's total
790	Title IV	8,500	Budgeted at 85% of last year's amount
805	IDEA	30,007	Budgeted at 85% of last year's amount
825	REAP	15,318	Budgeted at 85% of last year's amount

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Administrator shared with one of 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	2,141,339
	(D) Total School Levy	2,141,339
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	225,736,000
	(H) Estimated Equalized Valuation (as of 10/01/18)	244,594,214
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9486
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9486
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8755
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8755
Walpack Township	(A) General Fund School Levy	24,365
	(D) Total School Levy	47,665
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,344,098
	(H) Estimated Equalized Valuation (as of 10/01/18)	2,620,451
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0394
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0334
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9298
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8190

Employee Contract List for District

Name	Category	Measure
Carole Kylish	Job Title	Board Secretary
	Job Title II	None Reported
	Base Annual Salary Amount	\$74,500
	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	07/01/18
	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	\$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	\$13,320
	Contractual Post-Employment Benefit Description of Payout of Sick days	limit \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation buyout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day buyout
	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
Carole Kylish	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	