

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	123.0	129.0	135.0
Pupils On Roll Special Ed Full-Time	23.0	22.0	17.0
Pupils On Roll SUBTOTAL	146.0	151.0	152.0
Pupils Sent to Other Districts Special Ed	4.0	4.0	4.0
Pupils Received		1.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,007,551	2,047,702	2,088,656
Unrestricted Miscellaneous Revenues	10-1XXX	2,914	3,000	3,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,505	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	2,372	0	0
Subtotal - Revenues From Local Sources		2,014,342	2,051,702	2,093,656
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	9,540	11,363	11,363
Categorical Special Education Aid	10-3132	85,823	87,136	87,136
Equalization Aid	10-3176	468,282	465,729	465,729
Categorical Security Aid	10-3177	2,273	2,651	2,651
Parcc Readiness Aid	10-3181	0	1,490	1,490
Per Pupil Growth Aid	10-3182	0	1,490	1,490
Professional Learning Community Aid	10-3183	0	1,500	1,500
Host District Support Aid	10-3184	0	1,740	1,740
Other State Aids	10-3XXX	3,457	0	0
Subtotal - Revenues From State Sources		569,375	573,099	573,099
Revenues from Federal Sources:				
Impact Aid	10-4100	368,749	0	0
Subtotal - Revenues From Federal Sources		368,749	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	413,406	511,989
Withdrawal From Cap Res-For Local Share	10-307	0	321,185	239,567
Withdrawal From Maint. Reserve	10-310	0	2,915	3,500
Withdrawal From Impact Aid Reserve (General)	10-318	0	67,160	0
Adjustment For Prior Year Encumbrances		0	616	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		186,499	0	0
Total Operating Budget		3,138,965	3,430,083	3,421,811
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	5,807	17,071	9,944
Title II	20-4451-4455	9,115	4,316	3,668
I.D.E.A. Part B (Handicapped)	20-4420-4429	36,007	36,025	30,621
Other	20-4XXX	18,195	18,845	18,000
Total Revenues From Federal Sources		69,124	76,257	62,233
Total Grants And Entitlements		69,124	76,257	62,233
Total Revenues/Sources		3,208,089	3,506,340	3,484,044
Total Revenues/Sources Net of Transfers		3,208,089	3,506,340	3,484,044

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	983,285	981,253	1,060,832
Special Education - Instruction	11-2XX-100-XXX	254,313	257,086	281,408
Basic Skills/Remedial - Instruction	11-230-100-XXX	114,680	112,645	91,940
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	5,051	4,200	4,200
Before/After School Programs	11-421-XXX-XXX	0	0	11,000
Summer School	11-422-XXX-XXX	9,597	7,733	7,680
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	33,167	68,502	114,645
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,277	3,450	3,530
Undist. Expenditures - Health Services	11-000-213-XXX	85,329	56,860	63,624
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	126,760	131,179	111,052
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	29,820	64,236	0
Undist. Expenditures - Guidance	11-000-218-XXX	0	4,065	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	128,040	103,049	100,226
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,404	3,000	8,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	30,657	31,515	41,044
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,976	7,500	24,400
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	128,097	126,910	127,429
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	60,617	60,500	60,565
Undist. Expend. - Central Services	11-000-251-XXX	75,762	77,626	79,264
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	253,073	236,186	237,384
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	156,245	178,762	163,328
Personal Services - Employee Benefits	11-XXX-XXX-2XX	535,750	554,987	554,591
Undistributed Expenditures-Food Services	11-000-310-930	7,810	8,137	8,188
Total Undistributed Expenditures		1,658,784	1,716,464	1,697,270
Interest Earned On Maintenance Reserve	10-606	0	0	1,000
Total General Current Expense		3,025,710	3,079,381	3,155,330

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	52,887	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	60,368	323,788	239,567
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		113,255	324,788	240,567
Transfer Of Funds To Charter Schools	10-000-100-56X	0	25,914	25,914
General Fund Grand Total		3,138,965	3,430,083	3,421,811
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	5,807	17,071	9,944
Title II	20-XXX-XXX-XXX	9,115	4,316	3,668
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	36,007	36,025	30,621
Other	20-XXX-XXX-XXX	18,195	18,845	18,000
Total Federal Projects	20-XXX-XXX-XXX	69,124	76,257	62,233
Total Special Revenue Funds		69,124	76,257	62,233
Total Expenditures/Appropriations		3,208,089	3,506,340	3,484,044
Total Expenditures Net of Transfers		3,208,089	3,506,340	3,484,044

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	1,066,708	616,648	667,653	234,008
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	731,406	689,006	368,821	130,254
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	211,297	171,581	168,666	166,166
--Legal Reserve	90,861	169,205	78,344	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)	0	300,000	232,840	232,840
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,800	\$19,510	\$18,545	\$19,002	\$18,917
Total Classroom Instruction	\$11,675	\$12,414	\$11,966	\$12,113	\$12,635
Classroom-Salaries and Benefits	\$10,468	\$11,455	\$11,008	\$11,080	\$11,348
Classroom-General Supplies and Textbooks	\$622	\$557	\$649	\$660	\$985
Classroom-Purchased Services	\$586	\$402	\$309	\$373	\$301
Total Support Services	\$3,125	\$3,156	\$2,812	\$3,040	\$2,490
Support Services-Salaries and Benefits	\$1,343	\$1,370	\$1,175	\$1,243	\$804
Total Administrative Costs	\$2,081	\$2,060	\$2,094	\$2,124	\$2,096
Administration Salaries and Benefits	\$1,774	\$1,769	\$1,807	\$1,833	\$1,810
Total Operations and Maintenance of Plant	\$1,825	\$1,781	\$1,576	\$1,626	\$1,602
Operations and Maintenance-Salaries and Benefits	\$583	\$588	\$624	\$633	\$622
Board Contribution to Food Services	\$53	\$54	\$54	\$55	\$54
Total Extracurricular Costs	\$29	\$35	\$28	\$29	\$28
Total Equipment Costs	\$51	\$364	\$0	\$0	\$0
Legal Costs	\$79	\$46	\$33	\$34	\$33
Employee Benefits as a percentage of salaries*	29.14%	31.61%	32.84%	32.91%	32.82%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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.

Item	Line Number	Source	Amount	Explanation
1	29160	appropriations	31,085	aide for new sp ed placement at Northern Hills as [per IEP
1	44080	appropriations	22,500	conquer Math wkshps= Readers, writers workshops
1	825	Federal Gov't	18,000	Rural Education Achievement Program

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Preschool disabled students sent to program in neighboring district	0
Custodial and Maintenance Services	Snow plowing for school done by township	0
Food Services	Lunches satellited out of high school	0
Staffing - Other	Services of art teacher purchased from neighboring district	0
Others	Joint activity nights with other Kittatinny sending districts	0
Others	Gym and fields used by township recreation committee for sports and activities	0
Transportation Services, including Fuel	Share the services of a transportation coordinator with the high school	0
Purchasing	Use services of MRESC and other state contract vendors	0
Curriculum Services	Share a curriculum coordinator with other sending districts of the 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 the School Alliance Insurance Fund	0

SANDYSTON TOWNSHIP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,042,963
(B) Estimated Net Taxable Valuation (as of 10/01/16)	226,252,278
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9030
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,042,963
(E) Estimated Net Taxable Valuation (as of 10/01/16)	226,252,278
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9030

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,042,963
(H) Estimated Equalized Valuation (as of 10/01/16)	243,592,521
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8387
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,042,963
(K) Estimated Equalized Valuation (as of 10/01/16)	243,592,521
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8387

WALPACK TOWNSHIP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	25,216
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,608,454
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9667
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	25,216
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,608,454

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9667

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	25,216
(H) Estimated Equalized Valuation (as of 10/01/16)	2,794,659
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9023
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	25,216
(K) Estimated Equalized Valuation (as of 10/01/16)	2,794,659
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9023

NAME=Carole Kylish

CATEGORY	MEASURE
Job Title	Board Secretary
Job Title II	
Base Annual Salary Amount	\$73,039
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout on vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout on personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

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	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	\$2,125
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	capped at 36 days or \$3,600
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout on vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	no personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Jeanne Apryas

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	