

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	216.0	193.0	195.0
Pupils On Roll Special Ed Full-Time	49.0	61.0	61.0
Pupils On Roll SUBTOTAL	265.0	254.0	256.0
Pupils in Private School Placements		1.0	0.0
Pupils Sent to Other Districts Special Ed	2.0		0.0
Pupils Received	8.0	5.0	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	2,335,051	2,358,402	2,405,570
Total Tuition	10-1300	13,520	12,000	6,440
Unrestricted Miscellaneous Revenues	10-1XXX	6,863	600	600
Interest Earned On Capital Reserve Funds	10-1XXX	234	300	0
Subtotal - Revenues From Local Sources		2,355,668	2,371,302	2,412,610
Revenues from State Sources:				
School Choice Aid	10-3116	242,655	256,521	256,521
Categorical Transportation Aid	10-3121	17,314	17,372	17,372
Categorical Special Education Aid	10-3132	161,211	162,828	162,828
Equalization Aid	10-3176	1,364,286	1,369,767	1,369,767
Categorical Security Aid	10-3177	27,019	27,247	27,247
Adjustment Aid	10-3178	471,185	463,801	463,801
Parcc Readiness Aid	10-3181	0	2,840	2,840
Per Pupil Growth Aid	10-3182	0	2,840	2,840
Professional Learning Community Aid	10-3183	0	2,500	2,500
Other State Aids	10-3XXX	18,144	0	0
Subtotal - Revenues From State Sources		2,301,814	2,305,716	2,305,716
Budgeted Fund Balance - Operating Budget	10-303	0	45,000	109,202
Withdrawal From Cap Res-For Local Share	10-307	0	0	123,047
Adjustment For Prior Year Encumbrances		0	3,634	0
Actual Revenues (Over)/Under Expenditures		-163,482	0	0
Total Operating Budget		4,494,000	4,725,652	4,950,575
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,073	0	0
Total Revenues From Local Sources	20-1XXX	3,073	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	34,222	33,584	26,867
Title II	20-4451-4455	10,852	10,567	8,454
I.D.E.A. Part B (Handicapped)	20-4420-4429	84,760	79,603	63,682
Total Revenues From Federal Sources		129,834	123,754	99,003
Total Grants And Entitlements		132,907	123,754	99,003
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	25,413	19,215	0
Total Revenues From Local Sources		25,413	19,215	0
Budgeted Fund Balance	40-303	0	21,645	0
Total Local Repayment Of Debt		25,413	40,860	0
Actual Revenues (Over)/Under Expenditures		19,210	0	0
Total Repayment Of Debt		44,623	40,860	0
Total Revenues/Sources		4,671,530	4,890,266	5,049,578
Total Revenues/Sources Net of Transfers		4,671,530	4,890,266	5,049,578

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,380,574	1,339,017	1,359,090
Special Education - Instruction	11-2XX-100-XXX	475,614	528,017	509,271
Basic Skills/Remedial - Instruction	11-230-100-XXX	63,654	94,394	97,222
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	26,774	21,997	25,213
School-Sponsored Athletics - Instruction	11-402-100-XXX	24,708	28,152	27,827
Summer School	11-422-XXX-XXX	22,756	16,202	20,432
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	9,852	4,071	9,918
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	0	10,250
Undist. Expenditures - Health Services	11-000-213-XXX	72,765	74,852	79,080
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	71,051	60,432	84,215
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	50,195	26,065	59,321
Undist. Expenditures - Child Study Teams	11-000-219-XXX	200,521	222,050	246,372
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	59,520	104,175	36,145
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	43,211	69,870	111,148
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,912	16,816	9,879
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	177,241	187,901	196,402
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	94,225	110,734	104,085
Undist. Expend. - Central Services	11-000-251-XXX	160,380	144,882	137,660
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	9,744	15,950	6,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	480,763	483,917	530,216
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	72,720	67,420	107,760
Personal Services - Employee Benefits	11-XXX-XXX-2XX	912,295	982,499	914,536
Total Undistributed Expenditures		2,423,395	2,571,634	2,642,987
Total General Current Expense		4,417,475	4,599,413	4,682,042
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	5,743	77,382	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	6,657	6,657	154,404
Interest Deposit To Capital Reserve	10-604	0	300	0
Total Capital Outlay		12,400	84,339	154,404
Transfer Of Funds To Charter Schools	10-000-100-56X	64,125	41,900	114,129
General Fund Grand Total		4,494,000	4,725,652	4,950,575
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,073	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,222	33,584	26,867
Title II	20-XXX-XXX-XXX	10,852	10,567	8,454
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,760	79,603	63,682
Total Federal Projects	20-XXX-XXX-XXX	129,834	123,754	99,003
Total Special Revenue Funds		132,907	123,754	99,003
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	44,623	40,860	0
Total Debt Service Funds		44,623	40,860	0
Total Expenditures/Appropriations		4,671,530	4,890,266	5,049,578
Total Expenditures Net of Transfers		4,671,530	4,890,266	5,049,578

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	283,631	298,844	253,844	250,000
--Repayment of Debt	19,210	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	72,513	122,747	123,047	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	105,358	105,358	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	0	0	0
--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	\$16,047	\$16,384	\$16,819	\$18,112	\$18,405
Total Classroom Instruction	\$9,176	\$9,568	\$9,634	\$10,366	\$10,224
Classroom-Salaries and Benefits	\$8,895	\$9,188	\$9,223	\$9,924	\$9,633
Classroom-General Supplies and Textbooks	\$280	\$252	\$378	\$406	\$563
Classroom-Purchased Services	\$2	\$128	\$33	\$36	\$28
Total Support Services	\$2,388	\$2,404	\$2,743	\$2,951	\$3,237
Support Services-Salaries and Benefits	\$2,025	\$1,846	\$2,432	\$2,617	\$2,826
Total Administrative Costs	\$2,229	\$2,063	\$2,126	\$2,287	\$2,176
Administration Salaries and Benefits	\$1,782	\$1,598	\$1,684	\$1,812	\$1,660
Total Operations and Maintenance of Plant	\$2,002	\$2,103	\$2,077	\$2,249	\$2,487
Operations and Maintenance-Salaries and Benefits	\$1,178	\$1,161	\$1,175	\$1,264	\$1,507
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$253	\$246	\$240	\$258	\$270
Total Equipment Costs	\$26	\$22	\$288	\$310	\$0
Legal Costs	\$28	\$48	\$33	\$36	\$32
Employee Benefits as a percentage of salaries*	31.30%	32.67%	32.97%	32.97%	30.15%

*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	20000	ESY program summer of 2017	2,000	Increased to cover actual expense needed to run program

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Recycling	TOWN OF OGDENSBURG	0
Transportation Services, including Fuel	SC REGIONAL COOPERATIVE	0
Purchasing	EDUCATIONAL SERVICES COMMISSION OF NJ	0
Purchasing	ERATE / ED DATA	0
Municipal/Public Works	TOWN OF OGDENSBURG	0
Professional Staff Development	WALLKILL VALLEY AND SURROUNDING REGIONAL DISTRICTS	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,381,986
(B) Estimated Net Taxable Valuation (as of 10/01/16)	196,641,223
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2113
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,394,692
(E) Estimated Net Taxable Valuation (as of 10/01/16)	196,641,223
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2178

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,381,986
(H) Estimated Equalized Valuation (as of 10/01/16)	185,167,200
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2864
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,394,692
(K) Estimated Equalized Valuation (as of 10/01/16)	185,167,200
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2933

NAME=DAVE ASTOR

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$130,050
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	249
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	13
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
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 entitled to sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not entitled to vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	Not entitled to personal day pay out
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=DAVE ASTOR

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=LEANNE PAOLAZZI

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Psychologist
Base Annual Salary Amount	\$96,350
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	210
Contracted Number of Annual Vacation Days	16
Contracted Number of Annual Sick Days	9
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,000
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 entitled to sick day pay out
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not entitled to vacation day pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	Not entitled to personal day pay out
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=LEANNE PAOLAZZI

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=RICH RENNIE

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$80,000
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	249
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	13
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,000
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 entitled to sick day pay out
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not entitled to vacation day pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	Not entitled to personal day pay out
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=RICH RENNIE

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	