

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	467.0	442.0	487.0
On Roll Special Ed Full-Time	138.0	124.0	130.0
On Roll Subtotal	605.0	566.0	617.0
In Private School Placements	11.0	7.0	12.0
Sent to Other Districts Regular	2.0	2.0	2.0
Sent to Other Districts Special Ed	9.0	9.0	3.0
In State Facilities		2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,490,565	10,700,375	10,914,383
	Unrestricted Miscellaneous Revenues	10-1XXX	228,699	1,000	1,100
	Interest Earned on Capital Reserve Funds	10-1XXX	235	100	100
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apslds Only)	10-1XXX	3,003	0	0
	Total Revenues from Local Sources		10,722,502	10,701,475	10,915,583
General Fund Revenues from State Sources	School Choice Aid	10-3116	4,252	29,818	32,283
	Categorical Transportation Aid	10-3121	508,608	508,608	508,608
	Extraordinary Aid	10-3131	160,129	127,069	127,069
	Categorical Special Education Aid	10-3132	525,097	525,097	525,097
	Equalization Aid	10-3176	2,938,820	2,938,820	2,825,328
	Categorical Security Aid	10-3177	67,325	67,325	67,325
	Adjustment Aid	10-3178	485,305	280,521	0
	Other State Aids	10-3XXX	14,806	0	0
	Total Revenues from State Sources		4,704,342	4,477,258	4,085,710
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	1,617	20,418	11,043
	Total Revenues from Federal Sources		1,617	20,418	11,043
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	148,545	148,545
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	950,000
	Adjustment for Prior Year Encumbrances		0	86,631	0
	Actual Revenues (Over)/Under Expenditures		35,472	0	0
General Fund Revenues	Total Operating Budget		15,463,933	15,434,327	16,110,881
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	14,199	0	0
	Total Revenues from Local Sources	20-1XXX	14,199	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	74,507	62,685	58,751
	Title II	20-4451-4455	14,192	11,724	9,566
	Title IV	20-4471-4474	10,000	8,500	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	128,009	108,808	111,035
	Vocational Education	20-4430	5,380	5,654	4,406
	Other	20-4XXX	0	5,000	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		232,088	202,371	192,258
Special Revenue Fund Revenues	Total Grants and Entitlements		246,287	202,371	192,258
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	897	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	434,818	422,762	409,452
	Total Revenues from Local Sources		434,818	422,762	409,452
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	432	898
	Total Local Repayment of Debt		435,715	423,194	410,350
	Actual Revenues (Over)/Under Expenditures		-465	0	0
Debt Service Fund Revenues	Total Repayment of Debt		435,250	423,194	410,350
All Fund Revenues	Total Revenues/Sources		16,145,470	16,059,892	16,713,489
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,145,470	16,059,892	16,713,489

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,528,516	4,386,029	4,213,832
	Special Education-Instruction	11-2XX-100-XXX	818,867	699,934	790,044
	Basic Skills/Remedial-Instruction	11-230-100-XXX	36,672	50,088	38,197
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	118,586	131,499	114,848
	School-Sponsored Athletics-Instruction	11-402-100-XXX	587,739	599,805	645,473
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,511,613	1,458,028	1,397,960
	Undistributed Expenditures-Health Services	11-000-213-XXX	101,561	107,979	113,295
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	70,595	87,159	86,979
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	435,117	404,421	356,801
	Undistributed Expenditures-Guidance	11-000-218-XXX	384,606	385,561	366,700
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	330,283	382,316	406,470
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	190,443	196,045	148,659
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	181,061	201,697	213,979
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,058	10,000	10,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	476,915	474,444	476,407
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	380,280	402,638	406,687
	Undistributed Expenditures-Central Services	11-000-251-XXX	181,670	194,657	190,410
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,064,202	1,256,624	1,226,522
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,498,526	1,590,416	1,627,608
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,285,010	2,208,654	2,282,764
	Total Undistributed Expenditures			9,096,940	9,360,639
General Fund Current Expenses	Total General Current Expense		15,187,320	15,227,994	15,114,135
Capital Outlay	Equipment	12-XXX-XXX-730	46,057	167,587	8,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	230,556	38,646	988,646
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		276,613	206,333	996,746
General Fund Expenses and Transfers	General Fund Grand Total		15,463,933	15,434,327	16,110,881
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	14,199	0	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	74,507	62,685	58,751
	Title II	20-XXX-XXX-XXX	14,192	11,724	9,566
	Title IV	20-XXX-XXX-XXX	10,000	8,500	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	128,009	108,808	111,035
	Vocational Education	20-XXX-XXX-XXX	5,380	5,654	4,406
	Other	20-XXX-XXX-XXX	0	5,000	0
	Total Federal Projects	20-XXX-XXX-XXX	232,088	202,371	192,258
Special Revenue Fund Expenses	Total Special Revenue Funds		246,287	202,371	192,258
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	435,250	423,194	410,350
	Total Debt Service Funds		435,250	423,194	410,350
All Fund Expenses	Total Expenditures/Appropriations		16,145,470	16,059,892	16,713,489
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,145,470	16,059,892	16,713,489

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	271,015	764,240	964,340	14,440
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	118,581	118,581	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	719,660	517,953	336,918	306,954
	Repayment of Debt	865	1,330	898	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,226	\$20,641	\$20,043	\$21,518	\$19,592
Total Classroom Instruction	\$10,778	\$11,525	\$10,630	\$11,440	\$10,424
Classroom-Salaries and Benefits	\$10,444	\$11,068	\$10,082	\$10,823	\$9,874
Classroom-General Supplies and Textbooks	\$258	\$298	\$390	\$441	\$297
Classroom-Purchased Services	\$76	\$159	\$158	\$176	\$253
Total Support Services	\$3,013	\$3,491	\$3,494	\$3,769	\$3,326
Support Services-Salaries and Benefits	\$2,468	\$2,820	\$2,695	\$2,894	\$2,478
Total Administrative Costs	\$2,018	\$2,109	\$2,094	\$2,270	\$2,108
Administration Salaries and Benefits	\$1,589	\$1,611	\$1,623	\$1,724	\$1,615
Total Operations and Maintenance of Plant	\$2,123	\$2,055	\$2,370	\$2,499	\$2,256
Operations and Maintenance-Salaries and Benefits	\$1,219	\$1,160	\$1,187	\$1,277	\$1,176
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,294	\$1,453	\$1,455	\$1,541	\$1,478
Total Equipment Costs	\$184	\$78	\$23	\$296	\$13
Legal Costs	\$13	\$32	\$33	\$30	\$24
Employee Benefits as a percentage of salaries*	28.71%	27.66%	28.65%	27.96%	29.55%

*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 2019-20 revised appropriations and the 2020-21 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)
Municipal/Public Works	Hardyston Township salts Walkkill's parking lots.	0
	Hardyston Township does minor repairs for Walkkill.	0
	Franklin and Hamburg utilize storage space at Walkkill.	0
	Walkkill purchases gas for vehicles and machines from Hardyston Township.	0
Special Education Services	Walkkill Valley and Hamburg share a LDTC.	0

Estimated Tax Rates

Municipality	Category	Amount
Franklin Boro	(A) General Fund School Levy	2,411,309
	(D) Total School Levy	2,507,665
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	397,847,231
	(H) Estimated Equalized Valuation (as of 10/01/19)	422,442,694
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6061
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6303
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5708
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5936
Hamburg Boro	(A) General Fund School Levy	1,479,941
	(D) Total School Levy	1,536,800
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	246,592,187
	(H) Estimated Equalized Valuation (as of 10/01/19)	271,266,796
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6002
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6232
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5456
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5665
Hardyston Twp	(A) General Fund School Levy	5,723,114
	(D) Total School Levy	5,941,361
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,071,133,767
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,147,553,722
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5343
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5547
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4987
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5177
Ogdensburg Boro	(A) General Fund School Levy	1,193,016
	(D) Total School Levy	1,237,546
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	196,211,278
	(H) Estimated Equalized Valuation (as of 10/01/19)	198,610,105
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6080

Estimated Tax Rates

Municipality	Category	Amount
Ogdensburg Boro	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.6307
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6007
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.6231

Employee Contract List for District

Name	Category	Measure
David Carr	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$135,000
	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	09/01/15
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	4
	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	\$1,500
	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	Paid \$45/day upon retirement.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days turn into sick days.
	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
David Carr	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
Joseph P. Hurley Jr.	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$122,071
	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	07/01/19
	End Date of Contract	06/30/20
	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	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Joseph P. Hurley Jr.	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$2,000
	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	Paid \$45/day up to \$15,000 upon retirement.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days turn into sick 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