

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	442.0	462.0	450.0
On Roll Special Ed Full-Time	124.0	132.0	128.0
On Roll Subtotal	566.0	594.0	578.0
In Private School Placements	7.0	8.0	16.0
Sent to Other Districts Regular	2.0	1.0	1.0
Sent to Other Districts Special Ed	9.0	8.0	3.0
Received		1.0	0.0
In State Facilities	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,700,375	10,914,383	11,420,289
	Unrestricted Miscellaneous Revenues	10-1XXX	249,381	1,100	1,100
	Interest Earned on Capital Reserve Funds	10-1XXX	3,518	100	100
	Other Restricted Miscellaneous Revenues	10-1XXX	20,992	0	0
	Total Revenues from Local Sources		10,974,266	10,915,583	11,421,489
General Fund Revenues from State Sources	School Choice Aid	10-3116	29,818	32,283	47,000
	Categorical Transportation Aid	10-3121	508,608	508,608	508,608
	Extraordinary Aid	10-3131	128,436	127,069	127,069
	Categorical Special Education Aid	10-3132	525,097	525,097	525,097
	Equalization Aid	10-3176	2,938,820	2,825,328	2,379,126
	Categorical Security Aid	10-3177	67,325	67,325	67,325
	Adjustment Aid	10-3178	280,521	0	0
	Other State Aids	10-3XXX	9,222	0	0
	Total Revenues from State Sources		4,487,847	4,085,710	3,654,225
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	2,118	11,043	16,736
	Total Revenues from Federal Sources		2,118	11,043	16,736
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	950,000	0
	Adjustment for Prior Year Encumbrances		0	567,023	0
	Actual Revenues (Over)/Under Expenditures		-944,615	0	0
General Fund Revenues	Total Operating Budget		14,519,616	16,677,904	15,240,995
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	8,300	0	0
	Total Revenues from Local Sources	20-1XXX	8,300	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	69,119	87,370	59,032
	Title II	20-4451-4455	11,254	14,415	9,772
	Title IV	20-4471-4474	9,947	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	130,630	129,179	109,802
	Vocational Education	20-4430	5,051	6,634	0
	CARES Act Education Stabilization Fund	20-4530	0	55,548	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES-Digital Divide Grant	20-4531	0	40,113	0
	Coronavirus Relief Fund (CRF)	20-4532	0	28,986	0
	Other	20-4XXX	0	20,903	0
	Total Revenues from Federal Sources		226,001	393,148	187,106
Special Revenue Fund Revenues	Total Grants and Entitlements		234,301	393,148	187,106
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	55,448	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	422,762	409,452	371,221
	Total Revenues from Local Sources		422,762	409,452	371,221
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	898	55,448
	Total Local Repayment of Debt		478,210	410,350	426,669
	Actual Revenues (Over)/Under Expenditures		-55,016	0	0
Debt Service Fund Revenues	Total Repayment of Debt		423,194	410,350	426,669
All Fund Revenues	Total Revenues/Sources		15,177,111	17,481,402	15,854,770
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,177,111	17,481,402	15,854,770

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,284,446	4,266,249	4,176,968
	Special Education-Instruction	11-2XX-100-XXX	715,692	793,692	808,713
	Basic Skills/Remedial-Instruction	11-230-100-XXX	39,565	38,197	36,768
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	112,213	114,848	77,810
	School-Sponsored Athletics-Instruction	11-402-100-XXX	553,700	601,350	635,020
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,322,388	1,454,835	1,435,413
	Undistributed Expenditures-Health Services	11-000-213-XXX	92,445	114,357	117,281
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	88,272	86,979	96,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	360,344	356,801	310,842
	Undistributed Expenditures-Guidance	11-000-218-XXX	387,851	366,715	345,050
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	332,125	407,851	452,870
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	196,042	148,659	65,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	174,590	233,025	221,259
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,096	10,500	7,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	484,202	490,358	472,261
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	387,053	417,204	379,393
	Undistributed Expenditures-Central Services	11-000-251-XXX	193,726	191,203	195,445
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,066,609	1,390,094	1,262,221
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,444,515	1,627,608	1,617,562
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,049,408	2,282,764	2,488,623
	Undistributed Expenditures-Food Services	11-000-310-930	3,094	16,982	0
		Total Undistributed Expenditures		8,585,760	9,595,935
General Fund Current Expenses	Total General Current Expense		14,291,376	15,410,271	15,202,249
Capital Outlay	Equipment	12-XXX-XXX-730	189,594	265,887	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	38,646	1,001,646	38,646
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		228,240	1,267,633	38,746
General Fund Expenses and Transfers	General Fund Grand Total		14,519,616	16,677,904	15,240,995
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,300	0	0

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	69,119	87,370	59,032
	Title II	20-XXX-XXX-XXX	11,254	14,415	9,772
	Title IV	20-XXX-XXX-XXX	9,947	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	130,630	129,179	109,802
	Vocational Education	20-XXX-XXX-XXX	5,051	6,634	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	55,548	0
	Other	20-XXX-XXX-XXX	0	20,903	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	40,113	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	28,986	0
	Total Federal Projects	20-XXX-XXX-XXX	226,001	393,148	187,106
Special Revenue Fund Expenses	Total Special Revenue Funds		234,301	393,148	187,106
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	423,194	410,350	426,669
	Total Debt Service Funds		423,194	410,350	426,669
All Fund Expenses	Total Expenditures/Appropriations		15,177,111	17,481,402	15,854,770
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,177,111	17,481,402	15,854,770

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	764,240	1,415,471	465,571	465,671
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	118,581	118,581	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)	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	517,953	330,945	449,526	300,981
	Repayment of Debt	1,330	56,346	55,448	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,641	\$20,152	\$19,592	\$20,754	\$21,020
Total Classroom Instruction	\$11,525	\$11,025	\$10,424	\$10,923	\$11,328
Classroom-Salaries and Benefits	\$11,068	\$10,589	\$9,874	\$10,257	\$10,792
Classroom-General Supplies and Textbooks	\$298	\$272	\$297	\$381	\$246
Classroom-Purchased Services	\$159	\$163	\$253	\$285	\$291
Total Support Services	\$3,491	\$3,428	\$3,326	\$3,494	\$3,430
Support Services-Salaries and Benefits	\$2,820	\$2,725	\$2,478	\$2,585	\$2,594
Total Administrative Costs	\$2,109	\$2,212	\$2,108	\$2,232	\$2,231
Administration Salaries and Benefits	\$1,611	\$1,673	\$1,615	\$1,678	\$1,716
Total Operations and Maintenance of Plant	\$2,055	\$2,106	\$2,256	\$2,618	\$2,510
Operations and Maintenance-Salaries and Benefits	\$1,160	\$1,152	\$1,176	\$1,217	\$1,334
Board Contribution to Food Services	\$0	\$5	\$0	\$29	\$0
Total Extracurricular Costs	\$1,453	\$1,376	\$1,478	\$1,459	\$1,520
Total Equipment Costs	\$78	\$332	\$13	\$448	\$0
Legal Costs	\$32	\$13	\$24	\$25	\$26
Employee Benefits as a percentage of salaries*	27.66%	26.41%	29.55%	29.55%	32.37%

*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 2020-21 revised appropriations and the 2021-22 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 Walkill's parking lots.	0
	Hardyston Township does minor repairs for Walkill.	0
	Franklin and Hardyston utilize storage space at Walkill.	0
	Walkill purchases gas for vehicles and equipment from Hardyston.	0

Estimated Tax Rates

Municipality	Category	Amount
Franklin Boro	(A) General Fund School Levy	2,501,341
	(D) Total School Levy	2,583,219
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	395,552,814
	(H) Estimated Equalized Valuation (as of 10/01/20)	437,123,001
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6324
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6531
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5722
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5910
Hamburg Boro	(A) General Fund School Levy	1,564,519
	(D) Total School Levy	1,618,567
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	247,930,100
	(H) Estimated Equalized Valuation (as of 10/01/20)	276,306,809
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6310
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6528
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5662
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5858
Hardyston Twp	(A) General Fund School Levy	5,999,462
	(D) Total School Levy	6,206,836
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,067,197,400
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,160,627,950
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5622
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5816
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5169
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5348
Ogdensburg Boro	(A) General Fund School Levy	1,102,013
	(D) Total School Levy	1,137,078
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	194,446,900
	(H) Estimated Equalized Valuation (as of 10/01/20)	202,485,577
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5667

Estimated Tax Rates

Municipality	Category	Amount
Ogdensburg Boro	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.5848
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.5442
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5616

Employee Contract List for District

Name	Category	Measure
David Carr	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$145,000
	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	07/01/20
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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
	Total Allowances Amount	\$17,750
	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 \$60/day upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A Can carry over 5
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days are lost
	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	\$125,123
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$7,190
	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