

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	500.0	457.0	456.0
On Roll Special Ed Full-Time	148.0	149.0	150.0
On Roll Special Ed Shared-Time		1.0	0.0
On Roll Subtotal	648.0	607.0	606.0
In Private School Placements	11.0	12.0	16.0
Sent to Other Districts Regular	1.0	1.0	1.0
Sent to Other Districts Special Ed	7.0	7.0	2.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,705,176	10,284,867	10,490,564
Rents And Royalties	10-1910	9,300	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	16,762	1,000	1,000
Interest Earned On Maintenance Reserve	10-1XXX	1,141	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	480	100	100
Other Restricted Miscellaneous Revenues	10-1XXX	56,593	0	0
Subtotal - Revenues From Local Sources		9,789,452	10,285,967	10,491,664
Revenues from State Sources:				
School Choice Aid	10-3116	20,540	41,080	4,252
Categorical Transportation Aid	10-3121	467,610	467,610	508,608
Extraordinary Aid	10-3131	84,340	100,000	100,000
Categorical Special Education Aid	10-3132	421,248	421,248	525,097
Equalization Aid	10-3176	2,938,820	2,938,820	2,938,820
Categorical Security Aid	10-3177	67,325	67,325	67,325
Adjustment Aid	10-3178	788,111	693,207	627,215
Parcc Readiness Aid	10-3181	6,580	6,580	0
Per Pupil Growth Aid	10-3182	6,580	6,580	0
Professional Learning Community Aid	10-3183	6,770	6,770	0
Host District Support Aid	10-3184	1,060	1,060	0
Other State Aids	10-3XXX	5,776	0	73,867
Subtotal - Revenues From State Sources		4,814,760	4,750,280	4,845,184
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	16,835	20,129	24,521
Subtotal - Revenues From Federal Sources		16,835	20,129	24,521
Budgeted Fund Balance - Operating Budget	10-303	0	254,093	159,189

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	595,450	185,000
Adjustment For Prior Year Encumbrances		0	93,848	0
Actual Revenues (Over)/Under Expenditures		164,950	0	0
Total Operating Budget		14,785,997	15,999,767	15,705,558
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	11,198	0	0
Total Revenues From Local Sources	20-1XXX	11,198	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	73,954	88,493	62,248
Title II	20-4451-4455	12,110	16,090	11,551
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	135,931	115,541	111,381
Vocational Education	20-4430	6,481	10,917	9,279
Other	20-4XXX	0	4,300	0
Total Revenues From Federal Sources		228,476	245,341	202,959
Total Grants And Entitlements		239,674	245,341	202,959
Repayment of Debt:				
Transfers From Other Funds	40-5200	433	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	376,028	442,442	434,817
Total Revenues From Local Sources		376,028	442,442	434,817
Budgeted Fund Balance	40-303	0	433	433
Total Local Repayment Of Debt		376,461	442,875	435,250
Actual Revenues (Over)/Under Expenditures		69,989	0	0
Total Repayment Of Debt		446,450	442,875	435,250

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues/Sources		15,472,121	16,687,983	16,343,767
Total Revenues/Sources Net of Transfers		15,472,121	16,687,983	16,343,767

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,420,661	4,370,711	4,271,514
Special Education - Instruction	11-2XX-100-XXX	823,016	853,600	769,475
Basic Skills/Remedial - Instruction	11-230-100-XXX	26,981	34,707	24,621
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	107,565	105,828	131,939
School-Sponsored Athletics - Instruction	11-402-100-XXX	553,985	583,369	596,209
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,321,057	1,644,367	1,537,691
Undist. Expenditures - Health Services	11-000-213-XXX	95,820	92,567	95,552
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	50,815	95,618	117,159
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	223,192	371,554	462,697
Undist. Expenditures - Guidance	11-000-218-XXX	365,352	377,663	395,521
Undist. Expenditures - Child Study Teams	11-000-219-XXX	394,118	335,039	375,304
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	180,968	148,683	190,754
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	176,890	171,517	181,528
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	693	9,350	6,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	437,578	453,107	461,819
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	423,815	405,540	381,827
Undist. Expend. - Central Services	11-000-251-XXX	180,715	185,461	180,912
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,100,570	1,246,691	1,218,176
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,357,347	1,390,787	1,423,862
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,140,061	2,378,435	2,618,131
Total Undistributed Expenditures		8,448,991	9,306,379	9,647,433
Total General Current Expense		14,381,199	15,254,594	15,441,191
Capital Expenditures:				
Equipment	12-XXX-XXX-730	102,292	82,388	23,800
Facilities Acquisition And Const. Serv.	12-000-400-XXX	302,506	634,096	223,646

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		404,798	716,584	247,546
Transfer Of Funds To Charter Schools	10-000-100-56X	0	28,589	16,821
General Fund Grand Total		14,785,997	15,999,767	15,705,558
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	11,198	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	73,954	88,493	62,248
Title II	20-XXX-XXX-XXX	12,110	16,090	11,551
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	135,931	115,541	111,381
Vocational Education	20-XXX-XXX-XXX	6,481	10,917	9,279
Other	20-XXX-XXX-XXX	0	4,300	0
Total Federal Projects	20-XXX-XXX-XXX	228,476	245,341	202,959
Total Special Revenue Funds		239,674	245,341	202,959
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	446,450	442,875	435,250
Total Debt Service Funds		446,450	442,875	435,250
Total Expenditures/Appropriations		15,472,121	16,687,983	16,343,767
Total Expenditures Net of Transfers		15,472,121	16,687,983	16,343,767

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	497,117	493,681	477,307	318,118
Unrestricted	Repayment of Debt	70,855	866	433	0
Restricted for General Operating Budget	Capital Reserve	849,460	771,108	235,758	50,858
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	95,804	61,918	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,765	\$18,221	\$18,753	\$20,214	\$20,628
Total Classroom Instruction	\$9,476	\$10,289	\$10,540	\$11,185	\$11,029
Classroom-Salaries and Benefits	\$9,119	\$9,763	\$10,170	\$10,779	\$10,575
Classroom-General Supplies and Textbooks	\$212	\$389	\$257	\$272	\$330
Classroom-Purchased Services	\$145	\$138	\$113	\$134	\$124
Total Support Services	\$2,342	\$2,820	\$2,792	\$3,204	\$3,713
Support Services-Salaries and Benefits	\$1,828	\$2,358	\$2,266	\$2,402	\$2,772
Total Administrative Costs	\$1,926	\$1,947	\$1,985	\$2,111	\$2,108
Administration Salaries and Benefits	\$1,523	\$1,521	\$1,571	\$1,666	\$1,652
Total Operations and Maintenance of Plant	\$1,911	\$1,944	\$2,157	\$2,344	\$2,297
Operations and Maintenance-Salaries and Benefits	\$1,122	\$1,081	\$1,090	\$1,221	\$1,130
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,097	\$1,221	\$1,278	\$1,370	\$1,480
Total Equipment Costs	\$16	\$159	\$28	\$136	\$39
Legal Costs	\$81	\$21	\$31	\$29	\$33
Employee Benefits as a percentage of salaries*	25.10%	27.12%	31.34%	29.97%	33.54%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Hardyston Township does minor repairs for Walkkill.	0
Municipal/Public Works	Franklin and Hamburg utilize storage space at Walkkill.	0
Municipal/Public Works	Hardyston Township salts our parking lots.	0
Municipal/Public Works	Walkkill purchases gas for vehicles and machines from Hardyston Township.	0

ID=Franklin Boro

Category	Amount
(A) General Fund School Levy	2,193,450
(D) Total School Levy	2,286,825
(B) Estimated Net Taxable Valuation (as of 10/01/17)	399,364,584
(H) Estimated Equalized Valuation (as of 10/01/17)	411,366,026
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5492
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5726
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5332
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5559

ID=Hamburg Boro

Category	Amount
(A) General Fund School Levy	1,494,466
(D) Total School Levy	1,556,358
(B) Estimated Net Taxable Valuation (as of 10/01/17)	244,458,811
(H) Estimated Equalized Valuation (as of 10/01/17)	266,572,538
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6113
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6367
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5606
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5838

ID=Hardyston Twp

Category	Amount
(A) General Fund School Levy	5,455,954
(D) Total School Levy	5,690,272
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,071,289,269
(H) Estimated Equalized Valuation (as of 10/01/17)	1,112,604,223
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5093
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5312
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4904
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5114

ID=Ogdensburg Boro

Category	Amount
(A) General Fund School Levy	1,243,845
(D) Total School Levy	1,294,827
(B) Estimated Net Taxable Valuation (as of 10/01/17)	196,623,467
(H) Estimated Equalized Valuation (as of 10/01/17)	189,987,609
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6326
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6585
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6547
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6815

Name=David Carr

Category	Measure
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 up to a \$15,000 max 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 Personal 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

Name=David Carr

Category	Measure
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

Name=Joseph P. Hurley Jr.

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$113,025
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	07/01/17
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	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 up to a \$15,000 max 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 Personal 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

Name=Joseph P. Hurley Jr.

Category	Measure
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