

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	222.0	214.0	204.0
Pupils On Roll Special Ed Full-Time	48.0	45.0	41.0
Pupils On Roll SUBTOTAL	270.0	259.0	245.0
Pupils in Private School Placements	1.0		1.0
Pupils Sent to Other Districts Special Ed	1.0		1.0
Pupils Received	7.0	9.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,823,878	3,900,354	4,029,360
Total Tuition	10-1300	78,620	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	926	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	10,931	0	0
Subtotal - Revenues From Local Sources		3,914,355	3,902,354	4,031,360
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	48,869	45,755	44,903
Extraordinary Aid	10-3131	5,300	0	0
Categorical Special Education Aid	10-3132	146,403	146,403	148,539
Equalization Aid	10-3176	749,282	749,282	750,879
Categorical Security Aid	10-3177	29,907	29,907	30,047
Adjustment Aid	10-3178	646,919	646,919	646,919
PARCC Readiness Aid	10-3181		0	2,820
Per Pupil Growth Aid	10-3182		0	2,820
Professional Learning Community Aid	10-3183		0	2,450
Other State Aids	10-3XXX	5,640	5,640	0
Subtotal - Revenues From State Sources		1,632,320	1,623,906	1,629,377
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	10,664	6,953	2,561
ARRA/SEMI Revenue	10-4210	3,624	0	0
Subtotal - Revenues From Federal Sources		14,288	6,953	2,561
Budgeted Fund Balance - Operating Budget	10-303	0	623,207	651,487
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	125,000	600,000
Transfers From Other Funds	10-5200	39,910	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-330,072	0	0
Total Operating Budget		5,270,801	6,281,420	6,914,785
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,400	1,500	0
Total Revenues From Local Sources	20-1XXX	4,400	1,500	0
Revenues from Federal Sources:				
Title I	20-4411-4416	33,735	34,648	17,324
Title II	20-4451-4455	11,681	10,012	5,006
I.D.E.A. Part B (Handicapped)	20-4420-4429	71,872	82,865	41,433
Total Revenues From Federal Sources		117,288	127,525	63,763
Total Grants And Entitlements		121,688	129,025	63,763
Repayment of Debt:				
Transfers From Other Funds	40-5200	12,650	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	219,100	219,775	207,700
Total Revenues From Local Sources		219,100	219,775	207,700
Budgeted Fund Balance	40-303	0	0	12,650
Total Local Repayment Of Debt		231,750	219,775	220,350
Actual Revenues (Over)/Under Expenditures		-12,650	0	0
Total Repayment Of Debt		219,100	219,775	220,350
Total Revenues/Sources		5,611,589	6,630,220	7,198,898
Total Revenues/Sources Net of Transfers		5,611,589	6,630,220	7,198,898

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,637,672	1,819,180	1,829,328
Special Education - Instruction	11-2XX-100-XXX	504,616	480,350	519,407
Basic Skills/Remedial - Instruction	11-230-100-XXX	33,884	53,311	55,884
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	27,563	30,500	30,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	13,436	20,500	20,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	123,634	81,166	154,890
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,372	28,771	24,577
Undist. Expenditures - Health Services	11-000-213-XXX	86,641	86,549	87,195
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	59,671	224,308	226,755
Undist. Expenditures - Guidance	11-000-218-XXX	60,280	63,603	76,580
Undist. Expenditures - Child Study Teams	11-000-219-XXX	186,878	229,746	245,952
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	24,301	27,934	28,693
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,039	27,000	17,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	250,954	274,694	250,525
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	81,967	65,031	66,092
Undist. Expend. - Central Services	11-000-251-XXX	124,013	125,147	66,447
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	672,276	753,032	723,377
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	106,944	216,564	196,289
Personal Services - Employee Benefits	11-XXX-XXX-2XX	823,040	1,154,588	1,301,664
Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	0
Total Undistributed Expenditures		2,639,010	3,368,133	3,466,036
Total General Current Expense		4,856,181	5,771,974	5,921,655
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,971	27,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	364,578	274,130	624,130

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		389,549	302,130	625,130
Transfer Of Funds To Charter Schools	10-000-100-56X	25,071	207,316	368,000
General Fund Grand Total		5,270,801	6,281,420	6,914,785
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,400	1,500	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	33,735	34,648	17,324
Title II	20-XXX-XXX-XXX	11,681	10,012	5,006
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	71,872	82,865	41,433
Total Federal Projects	20-XXX-XXX-XXX	117,288	127,525	63,763
Total Special Revenue Funds		121,688	129,025	63,763
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	219,100	219,775	220,350
Total Debt Service Funds		219,100	219,775	220,350
Total Expenditures/Appropriations		5,611,589	6,630,220	7,198,898
Total Expenditures Net of Transfers		5,611,589	6,630,220	7,198,898

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	399,048	411,086	397,038	239,961
--Repayment of Debt	0	12,650	12,650	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	513,800	788,070	664,070	65,070
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	924,805	968,569	494,410	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
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)			0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,712	\$16,998	\$21,698	\$21,897	\$25,092
Total Classroom Instruction	\$10,007	\$10,021	\$12,659	\$12,561	\$14,845
Classroom-Salaries and Benefits	\$9,216	\$9,493	\$11,591	\$11,804	\$14,070
Classroom-General Supplies and Textbooks	\$639	\$390	\$770	\$382	\$430
Classroom-Purchased Services	\$151	\$138	\$298	\$375	\$345
Total Support Services	\$2,017	\$2,099	\$3,318	\$3,367	\$3,992
Support Services-Salaries and Benefits	\$1,917	\$1,982	\$2,531	\$2,305	\$2,834
Total Administrative Costs	\$1,898	\$1,981	\$2,083	\$2,277	\$2,136
Administration Salaries and Benefits	\$1,344	\$1,416	\$1,538	\$1,565	\$1,440
Total Operations and Maintenance of Plant	\$2,571	\$2,701	\$3,317	\$3,368	\$3,754
Operations and Maintenance-Salaries and Benefits	\$1,016	\$1,082	\$1,297	\$1,333	\$1,739
Board Contribution to Food Services	\$36	\$0	\$39	\$40	\$0
Total Extracurricular Costs	\$174	\$186	\$267	\$270	\$311
Total Equipment Costs	\$94	\$92	\$0	\$108	\$0
Legal Costs	\$46	\$27	\$20	\$27	\$31
Employee Benefits as a percentage of salaries*	28.14%	27.10%	37.34%	36.40%	39.90%

*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 2015-16 revised appropriations and the 2016-17 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)
Business Services	Since July 2009, the Hamburg Borough BOE has been contracting with the Franklin Borough BOE to share its Business Administrator.	0
Transportation Services, including Fuel	Hopatcong Boro BOE/Sussex County Regional Transportation Cooperative-Student transportation services.	0
Purchasing	Hunterdon County Educational Services Commission Cooperative Pricing System-general & maintenance supplies & repairs.	0
Purchasing	Alliance for Competitive Communications [ACES]-Long distance telephone service.	0
Purchasing	Hardyston Township-gasoline.	0
Purchasing	Alliance for Competitive Energy Services [ACES]-Electric & natural gas.	0
Purchasing	Middlesex County Educational Services Commission Purchasing Cooperative-general, custodial & maintenance supplies.	0
Purchasing	Morris County Educational Services Commission/Ed-Data Cooperative Purchasing Program-general, art, PE & maintenance supplies.	0
Municipal/Public Works	Hamburg Borough-Road salt, snow plowing and various repair services.	0
Insurance Coverages and Benefits	New Jersey School Employees Health Benefits Program-Employee medical benefits.	0
Insurance Coverages and Benefits	New Jersey School Insurance Group-Property, liability & w/c insurance.	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,964,857
(B) Estimated Net Taxable Valuation (as of 01/12/16)	244,233,542
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.6234
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,174,357
(E) Estimated Net Taxable Valuation (as of 01/12/16)	244,233,542
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.7092

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,964,857
(H) Estimated Equalized Valuation (as of 10/01/15)	270,095,660
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4679
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,174,357
(K) Estimated Equalized Valuation (as of 10/01/15)	270,095,660
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.5455

NAME=JACQUELINE KARTANOS

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$91,422
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	15
Description of Other Contracted Non-Working Days	HOLIDAY & ILL IN FAMILY
Total Allowances Amount	\$7,822
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 in FY 2015-16 contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	not in FY 2015-16 contract
Contractual Post-Employment Benefit Description of Payout of Personal days	not in FY 2015-16 contract
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=JACQUELINE KARTANOS

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=ROGER A. JINKS, JR.

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$133,575
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	07/01/13
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	14
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	HOLIDAY & ILL IN FAMILY
Total Allowances Amount	\$7,982
Total Bonuses Amount	\$20,036
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$40,687
Contractual Post-Employment Benefit Description of Payout of Sick days	max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	max payout of 50 days @ 1/260th of salary
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=ROGER A. JINKS, JR.

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=SHARED SERVICE

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	37
Shared District	1570
Job Title Other District	BUSINESS ADMINISTRATOR
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=SHARED SERVICE

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	FY 2013-18 interlocal agreement with the Franklin Boro BOE
Additional Comment 2	
Additional Comment 3	