

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	214.0	231.0	221.0
Pupils On Roll Special Ed Full-Time	45.0	44.0	42.0
Pupils On Roll SUBTOTAL	259.0	275.0	263.0
Pupils Sent to Other Districts Regular	0.0	1.0	0.0
Pupils Sent to Other Districts Special Ed		2.0	1.0
Pupils Received	9.0	11.0	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	3,900,354	4,029,360	4,136,209
Total Tuition	10-1300	67,891	0	12,444
Unrestricted Miscellaneous Revenues	10-1XXX	0	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,058	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	15,790	0	0
Subtotal - Revenues From Local Sources		3,985,093	4,031,360	4,150,653
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	49,409	44,903	44,903
Extraordinary Aid	10-3131	193	0	0
Categorical Special Education Aid	10-3132	146,403	148,539	148,539
Equalization Aid	10-3176	749,282	750,879	750,879
Categorical Security Aid	10-3177	29,907	30,047	30,047
Adjustment Aid	10-3178	646,919	646,919	646,919
Parcc Readiness Aid	10-3181	0	2,820	2,820
Per Pupil Growth Aid	10-3182	0	2,820	2,820
Professional Learning Community Aid	10-3183	0	2,450	2,450
Other State Aids	10-3XXX	5,640	0	0
Subtotal - Revenues From State Sources		1,627,753	1,629,377	1,629,377
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,018	1,829	0
ARRA/SEMI Revenue	10-4210	0	732	0
Subtotal - Revenues From Federal Sources		2,018	2,561	0
Budgeted Fund Balance - Operating Budget	10-303	0	651,487	739,599
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	600,000	100,000
Other Financing Sources	10-5XXX	90,209	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		-561,069	0	0
Total Operating Budget		5,144,004	6,914,785	6,619,629
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,500	2,000	0
Total Revenues From Local Sources	20-1XXX	1,500	2,000	0
Revenues from Federal Sources:				
Title I	20-4411-4416	34,648	37,854	18,500
Title II	20-4451-4455	10,694	9,522	4,761
I.D.E.A. Part B (Handicapped)	20-4420-4429	93,610	77,767	38,128
Total Revenues From Federal Sources		138,952	125,143	61,389
Total Grants And Entitlements		140,452	127,143	61,389
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	219,775	207,700	220,775
Total Revenues From Local Sources		219,775	207,700	220,775
Budgeted Fund Balance	40-303	0	12,650	0
Total Local Repayment Of Debt		219,775	220,350	220,775
Total Repayment Of Debt		219,775	220,350	220,775
Total Revenues/Sources		5,504,231	7,262,278	6,901,793
Total Revenues/Sources Net of Transfers		5,504,231	7,262,278	6,901,793

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,744,586	1,849,328	1,880,263
Special Education - Instruction	11-2XX-100-XXX	431,670	567,407	620,789
Basic Skills/Remedial - Instruction	11-230-100-XXX	34,509	47,884	44,862
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,394	30,500	30,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	18,909	20,500	20,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	60,751	74,890	66,492
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	33,020	28,577	31,130
Undist. Expenditures - Health Services	11-000-213-XXX	86,358	87,195	88,785
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	146,106	215,755	217,525
Undist. Expenditures - Guidance	11-000-218-XXX	62,353	81,580	78,597
Undist. Expenditures - Child Study Teams	11-000-219-XXX	217,907	245,952	250,959
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	27,506	30,693	29,101
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,741	17,000	17,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	249,640	275,525	254,529
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	64,571	72,692	65,367
Undist. Expend. - Central Services	11-000-251-XXX	117,028	73,047	69,695
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	600,670	723,377	712,277
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	94,290	196,289	176,771
Personal Services - Employee Benefits	11-XXX-XXX-2XX	857,552	1,203,464	1,331,599
Undistributed Expenditures-Food Services	11-000-310-930	29,000	0	10,000
Total Undistributed Expenditures		2,657,493	3,326,036	3,399,827
Total General Current Expense		4,911,561	5,841,655	5,996,741
Capital Expenditures:				
Equipment	12-XXX-XXX-730	35,097	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	45,760	624,130	124,130

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		80,857	625,130	125,130
Transfer Of Funds To Charter Schools	10-000-100-56X	151,586	448,000	497,758
General Fund Grand Total		5,144,004	6,914,785	6,619,629
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,500	2,000	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,648	37,854	18,500
Title II	20-XXX-XXX-XXX	10,694	9,522	4,761
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	93,610	77,767	38,128
Total Federal Projects	20-XXX-XXX-XXX	138,952	125,143	61,389
Total Special Revenue Funds		140,452	127,143	61,389
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	219,775	220,350	220,775
Total Debt Service Funds		219,775	220,350	220,775
Total Expenditures/Appropriations		5,504,231	7,262,278	6,901,793
Total Expenditures Net of Transfers		5,504,231	7,262,278	6,901,793

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	411,086	410,924	383,847	250,000
--Repayment of Debt	12,650	12,650	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	788,070	1,217,708	876,708	777,708
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	968,569	1,100,162	605,752	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	\$16,998	\$19,116	\$25,092	\$22,830	\$24,799
Total Classroom Instruction	\$10,021	\$11,230	\$14,845	\$13,486	\$14,941
Classroom-Salaries and Benefits	\$9,493	\$10,737	\$14,070	\$12,777	\$14,191
Classroom-General Supplies and Textbooks	\$390	\$336	\$430	\$408	\$416
Classroom-Purchased Services	\$138	\$157	\$345	\$301	\$334
Total Support Services	\$2,099	\$2,804	\$3,992	\$3,577	\$3,855
Support Services-Salaries and Benefits	\$1,982	\$2,092	\$2,834	\$2,569	\$2,795
Total Administrative Costs	\$1,981	\$2,053	\$2,136	\$2,074	\$2,067
Administration Salaries and Benefits	\$1,416	\$1,464	\$1,440	\$1,311	\$1,388
Total Operations and Maintenance of Plant	\$2,701	\$2,686	\$3,754	\$3,372	\$3,546
Operations and Maintenance-Salaries and Benefits	\$1,082	\$1,246	\$1,739	\$1,538	\$1,704
Board Contribution to Food Services	\$0	\$117	\$0	\$0	\$43
Total Extracurricular Costs	\$186	\$216	\$311	\$275	\$295
Total Equipment Costs	\$92	\$141	\$0	\$0	\$0
Legal Costs	\$27	\$28	\$31	\$28	\$29
Employee Benefits as a percentage of salaries*	27.10%	27.94%	39.90%	36.04%	38.80%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Since July 2009, the Hamburg Borough BOE has contracted 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	Hardyston Township-gasoline for school vehicle.	0
Purchasing	Alliance for Competitive Energy Services [ACES]-Electric & natural gas.	0
Purchasing	Hunterdon County Educational Services Commission Cooperative Pricing System-General & maintenance supplies & repairs.	0
Purchasing	Alliance for Competitive Telecommunications [ACT]-Long distance telephone service.	0
Purchasing	The Educational Services Commission of NJ Purchasing Cooperative-General, custodial & maintenance supplies.	0
Purchasing	The Morris County Educational Services Commission/Ed-Data Cooperative Purchasing Program-General, art, P/E & 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 Schools Insurance Group-Property, liability & workers' comp. insurance.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,082,785
(B) Estimated Net Taxable Valuation (as of 01/18/17)	244,458,811
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.6701
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,306,335
(E) Estimated Net Taxable Valuation (as of 01/18/17)	244,458,811
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.7616

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,082,785
(H) Estimated Equalized Valuation (as of 10/01/16)	270,836,510
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5075
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,306,335
(K) Estimated Equalized Valuation (as of 10/01/16)	270,836,510
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.5900

NAME=KIMBERLY SIGMAN

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$91,500
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	260
Contracted Number of Annual Vacation Days	18
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	\$9,076
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-not in FY 2016-17 contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a-not in FY 2016-17 contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a-not in FY 2016-17 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=KIMBERLY SIGMAN

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	\$135,000
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	07/01/13
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	holidays
Total Allowances Amount	\$8,470
Total Bonuses Amount	\$20,250
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	\$40,962
Contractual Post-Employment Benefit Description of Payout of Sick days	max. payout 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	\$85,566 for FY 2016-17
Additional Comment 3	