

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	534.0	500.0	491.0
Pupils On Roll Regular Shared-Time	0.0	0.0	1.0
Pupils On Roll Special Ed Full-Time	140.0	148.0	158.0
Pupils On Roll SUBTOTAL	674.0	648.0	650.0
Pupils in Private School Placements	15.0	11.0	15.0
Pupils Sent to Other Districts Regular	0.0	1.0	1.0
Pupils Sent to Other Districts Special Ed	8.0	7.0	5.0
Pupils Received	2.0		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	9,514,878	9,705,176	10,284,867
Unrestricted Miscellaneous Revenues	10-1XXX	39,179	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	436	0	100
Subtotal - Revenues From Local Sources		9,554,493	9,706,176	10,285,967
Revenues from State Sources:				
School Choice Aid	10-3116	92,430	20,540	41,080
Categorical Transportation Aid	10-3121	466,818	467,610	467,610
Extraordinary Aid	10-3131	106,380	100,000	100,000
Categorical Special Education Aid	10-3132	415,991	421,248	421,248
Equalization Aid	10-3176	2,932,866	2,938,820	2,938,820
Categorical Security Aid	10-3177	67,110	67,325	67,325
Adjustment Aid	10-3178	718,835	788,111	788,111
Parcc Readiness Aid	10-3181	0	6,580	6,580
Per Pupil Growth Aid	10-3182	0	6,580	6,580
Professional Learning Community Aid	10-3183	0	6,770	6,770
Host District Support Aid	10-3184	0	1,060	1,060
Other State Aids	10-3XXX	20,775	0	0
Subtotal - Revenues From State Sources		4,821,205	4,824,644	4,845,184
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	16,835	20,129
Subtotal - Revenues From Federal Sources		0	16,835	20,129
Budgeted Fund Balance - Operating Budget	10-303	0	229,236	159,189
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	447,900	595,450
Adjustment For Prior Year Encumbrances		0	143,124	0
Actual Revenues (Over)/Under Expenditures		12,885	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		14,388,583	15,367,915	15,905,919
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	77,329	76,967	62,860
Title II	20-4451-4455	13,063	11,058	10,293
I.D.E.A. Part B (Handicapped)	20-4420-4429	138,987	118,139	115,541
Vocational Education	20-4430	15,935	11,713	5,752
Total Revenues From Federal Sources		245,314	217,877	194,446
Total Grants And Entitlements		245,314	217,877	194,446
Repayment of Debt:				
Transfers From Other Funds	40-5200	433	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	330,328	376,028	442,442
Total Revenues From Local Sources		330,328	376,028	442,442
Budgeted Fund Balance	40-303	0	70,422	433
Total Local Repayment Of Debt		330,761	446,450	442,875
Actual Revenues (Over)/Under Expenditures		118,633	0	0
Total Repayment Of Debt		449,394	446,450	442,875
Total Revenues/Sources		15,083,291	16,032,242	16,543,240
Total Revenues/Sources Net of Transfers		15,083,291	16,032,242	16,543,240

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,325,986	4,376,111	4,369,834
Special Education - Instruction	11-2XX-100-XXX	786,473	820,330	848,800
Basic Skills/Remedial - Instruction	11-230-100-XXX	28,435	39,301	34,707
Bilingual Education - Instruction	11-240-100-XXX	0	3,876	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	106,189	101,495	105,828
School-Sponsored Athletics - Instruction	11-402-100-XXX	524,180	571,656	576,687
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,482,060	1,403,332	1,691,816
Undist. Expenditures - Health Services	11-000-213-XXX	80,061	86,671	92,142
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	50,291	54,000	102,788
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	257,713	235,039	220,371
Undist. Expenditures - Guidance	11-000-218-XXX	363,458	376,449	377,663
Undist. Expenditures - Child Study Teams	11-000-219-XXX	268,637	410,144	335,039
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	139,177	183,087	148,683
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	167,204	163,805	171,517
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,580	7,877	9,350
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	447,506	443,472	452,838
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	464,933	425,923	404,652
Undist. Expend. - Central Services	11-000-251-XXX	177,300	181,715	185,198
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,133,140	1,248,765	1,228,535
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,337,244	1,331,340	1,390,787
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,948,892	2,287,549	2,477,899
Total Undistributed Expenditures		8,319,196	8,839,168	9,289,278
Total General Current Expense		14,090,459	14,751,937	15,225,134
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,933	100,843	18,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	258,637	486,546	634,096
Interest Deposit To Capital Reserve	10-604	0	0	100
Total Capital Outlay		269,570	587,389	652,196
Transfer Of Funds To Charter Schools	10-000-100-56X	28,554	28,589	28,589
General Fund Grand Total		14,388,583	15,367,915	15,905,919
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	77,329	76,967	62,860
Title II	20-XXX-XXX-XXX	13,063	11,058	10,293
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	138,987	118,139	115,541
Vocational Education	20-XXX-XXX-XXX	15,935	11,713	5,752
Total Federal Projects	20-XXX-XXX-XXX	245,314	217,877	194,446
Total Special Revenue Funds		245,314	217,877	194,446
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	449,394	446,450	442,875
Total Debt Service Funds		449,394	446,450	442,875
Total Expenditures/Appropriations		15,083,291	16,032,242	16,543,240
Total Expenditures Net of Transfers		15,083,291	16,032,242	16,543,240

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	551,130	497,117	401,767	304,496
--Repayment of Debt	189,488	70,855	433	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	801,023	849,460	633,600	38,250
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	79,610	95,804	61,918	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	\$17,537	\$16,765	\$17,850	\$18,603	\$18,753
Total Classroom Instruction	\$9,952	\$9,476	\$9,901	\$10,348	\$10,540
Classroom-Salaries and Benefits	\$9,377	\$9,119	\$9,467	\$9,802	\$10,170
Classroom-General Supplies and Textbooks	\$448	\$212	\$265	\$377	\$257
Classroom-Purchased Services	\$127	\$145	\$169	\$169	\$113
Total Support Services	\$2,533	\$2,342	\$2,759	\$2,840	\$2,792
Support Services-Salaries and Benefits	\$2,146	\$1,828	\$2,174	\$2,155	\$2,266
Total Administrative Costs	\$1,903	\$1,926	\$1,890	\$1,989	\$1,985
Administration Salaries and Benefits	\$1,507	\$1,523	\$1,509	\$1,584	\$1,571
Total Operations and Maintenance of Plant	\$1,947	\$1,911	\$2,095	\$2,172	\$2,157
Operations and Maintenance-Salaries and Benefits	\$996	\$1,122	\$1,008	\$1,045	\$1,090
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,203	\$1,097	\$1,204	\$1,254	\$1,278
Total Equipment Costs	\$125	\$16	\$78	\$156	\$28
Legal Costs	\$27	\$81	\$30	\$31	\$31
Employee Benefits as a percentage of salaries*	24.64%	25.10%	29.37%	29.57%	31.34%

*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)
Municipal/Public Works	Hardyston Township does small repairs for Wallkill	0
Municipal/Public Works	Franklin and Hamburg utilize storage space at Wallkill	0
Municipal/Public Works	Hardyston Township salts our parking lots	0
Municipal/Public Works	Wallkill purchases gas for vehicles and machines from Hardyston Township	0

FRANKLIN BORO	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,119,999
(B) Estimated Net Taxable Valuation (as of 10/01/16)	400,632,049
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.5292
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,214,734
(E) Estimated Net Taxable Valuation (as of 10/01/16)	400,632,049
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.5528

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,119,999
(H) Estimated Equalized Valuation (as of 10/01/16)	416,902,554
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5085
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,214,734
(K) Estimated Equalized Valuation (as of 10/01/16)	416,902,554
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.5312

HAMBURG BORO	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,531,610
(B) Estimated Net Taxable Valuation (as of 10/01/16)	244,233,542
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6271
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,598,909
(E) Estimated Net Taxable Valuation (as of 10/01/16)	244,233,542

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6547

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,531,610
(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	0.5655
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,598,909
(K) Estimated Equalized Valuation (as of 10/01/16)	270,836,510
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.5904

HARDYSTON TWP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,079,341
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,074,021,346
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.4729
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,310,642
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,074,021,346
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.4945

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,079,341
(H) Estimated Equalized Valuation (as of 10/01/16)	1,137,370,373
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4466
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,310,642
(K) Estimated Equalized Valuation (as of 10/01/16)	1,137,370,373

(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.4669

OGDENSBURG BORO	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,264,071
(B) Estimated Net Taxable Valuation (as of 10/01/16)	196,641,223
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6428
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,320,485
(E) Estimated Net Taxable Valuation (as of 10/01/16)	196,641,223
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6715

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,264,071
(H) Estimated Equalized Valuation (as of 10/01/16)	185,167,200
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6827
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,320,485
(K) Estimated Equalized Valuation (as of 10/01/16)	185,167,200
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.7131

NAME=David Carr

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$130,000
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	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	
Total Allowances Amount	\$3,500
Total Bonuses Amount	\$18,750
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 for each unused 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	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=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	
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=Joseph P. Hurley Jr.

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$113,025
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	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	
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
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	