

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	465.0	457.0	474.0
On Roll Regular Shared-Time	1.0	2.0	0.0
On Roll Special Ed Full-Time	118.0	112.0	110.0
On Roll Special Ed Shared-Time		1.0	3.0
On Roll Subtotal	584.0	572.0	587.0
In Private School Placements	6.0	8.0	9.0
Sent to Other Districts Regular	3.0	2.0	2.0
Sent to Other Districts Special Ed	6.0	8.0	5.0
Received	5.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	12,963,622	13,349,131	13,726,721
	Total Tax Levy	10-121x	12,963,622	13,349,131	13,726,721
	Total Tuition	10-1300	52,472	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	366,779	124,100	64,100
	Interest Earned on Capital Reserve Funds	10-1XXX	20,621	100	100
	Total Revenues from Local Sources		13,403,494	13,473,331	13,790,921
General Fund Revenues from State Sources	School Choice Aid	10-3116	87,648	111,264	76,316
	Categorical Transportation Aid	10-3121	508,608	542,115	536,162
	Extraordinary Aid	10-3131	132,316	108,009	108,009
	Categorical Special Education Aid	10-3132	571,584	1,115,926	1,042,433
	Equalization Aid	10-3176	2,096,099	1,339,587	1,341,759
	Categorical Security Aid	10-3177	67,325	148,680	131,565
	Other State Aids	10-3XXX	25,685	0	0
	State Reimbursement for Menstrual Products	10-3301	6,517	0	0
	Total Revenues from State Sources		3,495,782	3,365,581	3,236,244
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	28,529	1,361	9,469
	Total Revenues from Federal Sources		28,529	1,361	9,469
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	250,000	0
	Adjustment for Prior Year Encumbrances		0	410,845	0
	Actual Revenues (Over)/Under Expenditures		-769,869	0	0
General Fund Revenues	Total Operating Budget		16,157,936	17,649,663	17,185,179
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	291,620	0	0
	Scholarship Fund Revenue	20-1770	12,497	5,000	0
	Other Revenue from Local Sources	20-1XXX	10,000	2,777	0
	Total Revenues from Local Sources	20-1XXX	314,117	7,777	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	61,950	97,952	0
	Total Revenues from State Sources		61,950	97,952	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	81,780	93,054	62,725
	Title II	20-4451-4455	14,255	16,254	10,431
	Title IV	20-4471-4474	10,000	13,317	7,500
	IDEA Part B (Handicapped)	20-4420-4429	150,014	142,520	127,512
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	2,843	0	0
	Other	20-4XXX	52,621	56,562	0
	Total Revenues from Federal Sources		311,513	321,707	208,168
Special Revenue Fund Revenues	Total Grants and Entitlements		678,572	470,736	208,168
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	88,154	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	339,350	316,181	315,996
	Total Revenues from Local Sources		339,350	316,181	315,996
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	91,884	93,438	94,925
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	84,106	88,154
	Total Local Repayment of Debt		519,388	493,725	499,075
	Actual Revenues (Over)/Under Expenditures		-31,413	0	0
Debt Service Fund Revenues	Total Repayment of Debt		487,975	493,725	499,075
All Fund Revenues	Total Revenues/Sources		17,324,483	18,614,124	17,892,422
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,324,483	18,614,124	17,892,422

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,541,982	4,354,461	4,379,387
	Special Education-Instruction	11-2XX-100-XXX	850,320	934,832	999,598
	Basic Skills/Remedial-Instruction	11-230-100-XXX	69,938	32,438	63,914
	Bilingual Education-Instruction	11-240-100-XXX	200	12,000	12,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	89,290	96,844	104,080
	School-Sponsored Athletics-Instruction	11-402-100-XXX	677,818	697,357	762,962
	Instructional Alternative Ed Program	11-423-XXX-XXX	29,582	73,349	79,469
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,139,608	1,588,367	982,129
	Undistributed Expenditures-Health Services	11-000-213-XXX	126,443	122,053	125,379
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	91,395	113,809	156,000
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	138,770	315,395	297,765
	Undistributed Expenditures-Guidance	11-000-218-XXX	381,772	413,283	420,104
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	482,183	563,741	572,636
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	210,047	216,250	223,405
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	164,911	157,623	174,879
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,480	6,579	8,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	579,865	592,271	574,461
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	388,826	395,101	409,772
	Undistributed Expenditures-Central Services	11-000-251-XXX	214,078	220,537	226,639
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,448,013	1,581,328	1,625,392
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,708,726	1,730,749	1,794,217
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,596,080	2,855,609	3,153,745
	Total Undistributed Expenditures		9,677,197	10,872,695	10,745,023
General Fund Current Expenses	Total General Current Expense		15,936,327	17,073,976	17,146,433
Capital Outlay	Equipment	12-XXX-XXX-730	82,963	286,941	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	38,646	188,646	38,646
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	100,000	100,000	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		221,609	575,687	38,746

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		16,157,936	17,649,663	17,185,179
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	10,000	2,777	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	61,950	97,952	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	61,950	97,952	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	81,780	93,054	62,725
	Title II	20-XXX-XXX-XXX	14,255	16,254	10,431
	Title IV	20-XXX-XXX-XXX	10,000	13,317	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	150,014	142,520	127,512
	Other	20-XXX-XXX-XXX	52,621	56,562	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	2,843	0	0
	Total Federal Projects	20-XXX-XXX-XXX	311,513	321,707	208,168
Special Revenue Fund Expenses	Total Special Revenue Funds		678,572	470,736	208,168
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	487,975	493,725	499,075
	Total Debt Service Funds		487,975	493,725	499,075
All Fund Expenses	Total Expenditures/Appropriations		17,324,483	18,614,124	17,892,422
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,324,483	18,614,124	17,892,422

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	546,244	521,695	493,321	344,776
	Repayment of Debt	140,847	172,260	88,154	0
Restricted for General Operating Budget	Capital Reserve	608,455	1,025,894	775,994	776,094
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	0	0	0
	Unemployment Fund	8,297	8,297	8,743	8,743
	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 Special Revenue Fund	Student Activity Fund	179,386	186,947	174,429	174,429
	Scholarship Fund	69,674	71,121	35,339	35,339
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,424	\$22,754	\$21,854	\$24,058	\$24,496
Total Classroom Instruction	\$11,172	\$12,308	\$11,199	\$12,424	\$12,594
Classroom-Salaries and Benefits	\$10,669	\$11,737	\$10,640	\$11,778	\$11,957
Classroom-General Supplies and Textbooks	\$181	\$301	\$286	\$361	\$339
Classroom-Purchased Services	\$323	\$270	\$274	\$284	\$298
Total Support Services	\$3,153	\$3,458	\$3,933	\$4,118	\$4,204
Support Services-Salaries and Benefits	\$2,551	\$2,858	\$2,982	\$3,089	\$3,137
Total Administrative Costs	\$2,165	\$2,415	\$2,268	\$2,546	\$2,535
Administration Salaries and Benefits	\$1,708	\$1,706	\$1,764	\$1,923	\$1,954
Total Operations and Maintenance of Plant	\$2,439	\$2,912	\$2,828	\$3,202	\$3,244
Operations and Maintenance-Salaries and Benefits	\$1,448	\$1,671	\$1,521	\$1,721	\$1,783
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,480	\$1,622	\$1,595	\$1,724	\$1,845
Total Equipment Costs	\$9	\$145	\$0	\$503	\$0
Legal Costs	\$77	\$198	\$24	\$117	\$51
Employee Benefits as a percentage of salaries*	29.87%	30.48%	34.92%	33.35%	35.63%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Estimated Tax Rates

Municipality	Category	Amount
Franklin Boro	(A) General Fund School Levy	2,632,392
	(D) Total School Levy	2,681,758
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	696,869,019
	(H) Estimated Equalized Valuation (as of 10/01/25)	775,591,447
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.3777
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.3848
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3394
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3458
Hamburg Boro	(A) General Fund School Levy	2,485,500
	(D) Total School Levy	2,529,454
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	256,949,600
	(H) Estimated Equalized Valuation (as of 10/01/25)	491,205,506
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.9673
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.9844
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5060
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5149
Hardyston Twp	(A) General Fund School Levy	7,201,917
	(D) Total School Levy	7,326,198
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	1,838,417,900
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,886,137,170
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.3917
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.3985
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3818
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3884
Ogdensburg Boro	(A) General Fund School Levy	1,218,119
	(D) Total School Levy	1,239,281
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	194,497,700
	(H) Estimated Equalized Valuation (as of 10/01/25)	320,530,158
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.6263

Estimated Tax Rates

Municipality	Category	Amount
Ogdensburg Boro	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.6372
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.3800
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.3866

Employee Contract List for District

Name	Category	Measure
David Carr	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$170,000
	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	07/01/25
	End Date of Contract	06/30/28
	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	\$14,400
	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 carryover 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
Grant VanGorden	Job Title	Other
	Job Title II	None
	Base Annual Salary Amount	\$90,943
	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	07/01/25
	End Date of Contract	06/30/26
	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
Grant VanGorden	Total Allowances Amount	\$900
	Total Bonuses Amount	\$2,500
	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	Can carryover 10. Unused days are not paid
	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
Joseph P Hurley Jr	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$146,463
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Joseph P Hurley Jr	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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	\$7,190
	Total Bonuses Amount	\$2,500
	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
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unsued 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

Employee Contract List for District

Name	Category	Measure
Joseph P Hurley Jr	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