

03/13/2009

SUSSEX - HAMBURG BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	251	239	249
Pupils on Roll - Special Full-Time	50	48	52
Private School Placements	2	2	2
Pupils Sent to Other Districts-Reg Prog		1	
Pupils Sent to Other Dists-Spec Ed Prog	4	2	2

SUSSEX - HAMBURG BORO

Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Withdrawal from Cap Res-for Local Share	10-307		1,170	
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,173,552	3,277,935	3,396,802
Interest Earned on Capital Reserve Funds	10-1XXX	5,378	1,000	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	5,696	2,000	1,000
SUBTOTAL		3,184,626	3,280,935	3,399,802
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	1,025,119		
Transportation Aid	10-3120	32,395		
Special Education Aid	10-3130	251,846		
Stabilization Aid	10-3171	359,546		
Extraordinary Aid	10-3131	24,638	74,466	
Consolidated Aid	10-3195	38,084		
Additional Formula Aid	10-3196	83,286		
Other State Aids	10-3XXX	300,533	25,012	
Categorical Special Education Aid	10-3132		135,640	141,365
Equalization Aid	10-3176		591,344	548,549
Categorical Security Aid	10-3177		24,884	25,132
Adjustment Aid	10-3178		1,025,269	1,063,434
Categorical Transportation Aid	10-3121		46,256	44,913
SUBTOTAL		2,115,447	1,922,871	1,823,393
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200			3,486
SUBTOTAL				3,486
Adjustment for Prior Year Encumbrances			6	
Actual Revenues (Over)/Under Expenditures		38,666		
TOTAL OPERATING BUDGET		5,338,739	5,204,982	5,226,681
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Instructional Supplement Aid - Pr Yr Carryover	20-3214	526		
Instructional Supplement Aid	20-3214	11,499		
Other Restricted Entitlements	20-32XX	14,268		
TOTAL REVENUES FROM STATE SOURCES		26,293		
Revenues from Federal Sources:				
Title I	20-4411-4416	32,741	29,400	24,990
I.D.E.A. Part B (Handicapped)	20-4420-4429	83,120	81,595	74,014
Other	20-4XXX	14,906	14,431	12,266
TOTAL REVENUES FROM FEDERAL SOURCES		130,767	125,426	111,270
TOTAL GRANTS AND ENTITLEMENTS		157,060	125,426	111,270
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		9,126	6,730
Revenues from Local Sources:				
Local Tax Levy	40-1210	225,176	225,041	226,572
Miscellaneous	40-1XXX	6,729		
TOTAL REVENUES FROM LOCAL SOURCES		231,905	225,041	226,572
TOTAL LOCAL REPAYMENT OF DEBT		231,905	234,167	233,302
Actual Revenues (Over)/Under Expenditures		2,896		
TOTAL REPAYMENT OF DEBT		234,801	234,167	233,302
TOTAL REVENUES/SOURCES		5,730,600	5,564,575	5,571,253

SUSSEX - HAMBURG BORO

Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,439,218	1,538,270	1,604,750
Special Education	11-2XX-100-XXX	416,980	518,094	540,302
Basic Skills/Remedial	11-230-100-XXX	88,898	107,928	113,842
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	22,003	27,800	28,000
School Sponsored Athletics	11-402-100-XXX	15,050	19,200	19,200

Support Services:				
Tuition	11-000-100-XXX	365,992	267,379	268,451
Attendance and Social Work Services	11-000-211-XXX	25,734	26,892	26,000
Health Services	11-000-213-XXX	60,580	64,880	70,323
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	108,273	102,745	102,264
Guidance	11-000-218-XXX	41,937	44,034	43,684
Child Study Teams	11-000-219-XXX	160,569	167,328	172,146
Improvement of Instructional Services	11-000-221-XXX	47,271	46,589	
Educational Media Services - School Library	11-000-222-XXX	22,869	21,525	25,580
Instructional Staff Training Services	11-000-223-XXX		6,225	6,100
General Administration	11-000-230-XXX	275,880	255,376	241,541
School Administration	11-000-240-XXX	59,214	62,274	100,293
Central Svcs & Admin Info Technology	11-000-25X-XXX	132,843	137,790	107,346
Operation and Maintenance of Plant Services	11-000-26X-XXX	497,917	457,092	534,282
Student Transportation Services	11-000-270-XXX	227,770	169,524	174,854
Personal Services - Employee Benefits	11-XXX-XXX-2XX	831,838	990,042	999,597
Total Support Services Expenditures		2,858,687	2,819,695	2,872,461
TOTAL GENERAL CURRENT EXPENSE		4,840,836	5,030,987	5,178,555

CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604		50,000	
Interest Earned on Capital Reserve	10-604		1,000	2,000
Equipment	12-XXX-XXX-73X	22,780	26,500	12,500
Facilities Acquisition and Construction Services	12-000-4XX-XXX	77,210	1,170	
TOTAL CAPITAL EXPENDITURES		99,990	78,670	14,500
Transfer of Funds to Charter Schools	10-000-100-56X	100,173	95,325	33,626
OPERATING BUDGET GRAND TOTAL		5,040,999	5,204,982	5,226,681

SPECIAL GRANTS AND ENTITLEMENTS				
Instruction	20-214-100-XXX	10,999		
Support Services	20-214-200-XXX	1,026		
TOTAL INSTRUCTIONAL SUPPLEMENT AID		12,025		
Other State Projects:				
Instruction	20-217-100-XXX	14,040		
Support Services	20-217-200-XXX	210		
TOTAL TARA USED TO SUPPORT PROGRAMS		14,250		
Other Special Projects	20-XXX-XXX-XXX	18		
Total State Projects		26,293		
Federal Projects:				
Title I	20-XXX-XXX-XXX	32,741	29,400	24,990
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	83,120	81,595	74,014
Other Special Projects	20-XXX-XXX-XXX	14,906	14,431	12,266
Total Federal Projects		130,767	125,426	111,270
TOTAL GRANTS AND ENTITLEMENTS		157,060	125,426	111,270

REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX		234,167	233,302
Additional State School Building Aid-Ch.177	40-702-510-XXX	234,801		
Total Additional State School Building Aid		234,801		
TOTAL REPAYMENT OF DEBT		234,801	234,167	233,302
Total Expenditures		5,432,860	5,564,575	5,571,253

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		5,432,860	5,564,575	5,571,253

SUSSEX - HAMBURG BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved:				
General Operating Budget	167,039	192,461	192,461	192,461
Repayment of Debt	18,752	15,856	6,730	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	153,325	115,243	165,073	167,073
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	26,012	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

SUSSEX - HAMBURG BORO

Advertised Per Pupil Cost Calculations

2009 - 2010					
	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-2010 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	13001	14645	15409	16349	15837
Total Classroom Instruction	7472	8560	9395	9915	9850
Classroom-Salaries and Benefits	6932	8093	8971	9450	9252
Classroom-General Supplies and Textbooks	303	268	272	287	419

Classroom-Purchased Services and Other	237	199	153	178	179
Total Support Services	1889	2010	2079	2221	1922
Support Services-Salaries and Benefits	1704	1777	1870	2011	1734
Total Administrative Costs	1730	1892	1784	1999	1842
Administration-Salaries and Benefits	1304	1394	1441	1575	1369
Total Operations and Maintenance of Plant	1780	2056	1993	2047	2022
Operations & Maintenance of Plant-Salary & Ben.	882	1012	1086	1148	949
Total Food Services Costs				0	0
Total Extracurricular Costs	131	127	158	167	201
Total Equipment Costs	67	78	0	94	42
Employee Benefits as a % of Salaries	27.6	30.1	31.6	32.6	33.0

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 Comparative Spending Guide and can be found on the Department of Education's Internet address: http://www.state.nj.us/education/under_Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2008-09 revised appropriations and 2009-10 budgeted appropriations presented in this advertised budget. Total 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.

SUSSEX - HAMBURG BORO

Shared Services -- Description of Shared Services

Shared Services Agreement with Franklin Board of Education for part time School Business Administrator and Facility Manager

Federal E-Rate Program

ACES - Alliance for Competitive Energy Services (cooperative pricing system for energy services)

SCRC - Sussex County Regional Cooperative (joint transportation agreement for coordination and bidding of all district transportation)

Ed Data - Educational Data Services (joint purchasing services for classroom and office supplies)

SUSSEX - HAMBURG BORO

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	3,337,368 (A)
Estimated Net Taxable Valuation (as of 10/01/2008)	208,711,334 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	1.5990 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	3,566,929 (D)
Estimated Net Taxable Valuation (as of 10/01/2008)	208,711,334 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	1.7090 (F)

B. Estimated 09-10 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	3,337,368 (G)
Estimated Equalized Valuation (as of 10/01/2008)	382,934,382 (H)
Estimated 09-10 Equalized General Fund School Tax Rate=(G)/(H)X100	0.8715 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	3,566,929 (J)
Estimated Equalized Valuation (as of 10/01/2008)	382,934,382 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.9315 (L)

SUSSEX - HAMBURG BORO

17. Salaries and Benefits of Certain District Employees

Name	Steven Engravalle
Job Title	Superintendent Principal
Base Annual Salary	119,600
FTE	1.
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2007
Ending Date of Contract	06/30/2010
Annual Work Days	249
Annual Vacation Days	25
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0

Other Non-working days 0
Description-Other Non-working Days

Benefits:
Allowances 6,188
Bonuses 0
Stipends 0
District Contributions above Teacher amount for:
Health Insurance 0
Dental Insurance 0
Life Insurance 0
Other Insurances 1,788
Retirement Plans 0

Post-Employment Benefits 0
Description of:
Buyback of Sick Days
Buyback of Vac. Days
Buyback of Personal Days
Other Post-Emp. Benefits
Other Post-Emp. Benefits
Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
Description of:
Annual Buyback of Sick Days
Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments

SUSSEX - HAMBURG BORO

17. Salaries and Benefits of Certain District Employees

Name Cynthia May-Hostler
Job Title Business Administrator
Board Secretary
Base Annual Salary 101,392
FTE 1.
Shared with Another District? N
Contract Terms:
Beginning Date of Contract 07/01/2007
Ending Date of Contract 06/30/2009
Annual Work Days 249
Annual Vacation Days 30
Annual Sick Days 12
Annual Personal Days 4
Annual Consulting Days 0
Other Non-working days 0
Description-Other Non-working Days

Benefits:
Allowances 2,540
Bonuses 0
Stipends 0
District Contributions above Teacher amount for:
Health Insurance 0
Dental Insurance 0
Life Insurance 0
Other Insurances 0
Retirement Plans 0

Post-Employment Benefits 15,000
Description of:
Buyback of Sick Days Unused Sick Leave Retirement Benefit
Buyback of Vac. Days
Buyback of Personal Days
Other Post-Emp. Benefits
Other Post-Emp. Benefits
Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
Description of:
Annual Buyback of Sick Days
Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments