

03/31/2010

SUSSEX - HAMBURG BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	239	228	228
Pupils on Roll - Special Full-Time	48	58	58
Private School Placements	2	3	3
Pupils Sent to Other Districts-Reg Prog	1		
Pupils Sent to Other Dists-Spec Ed Prog	2	2	2

SUSSEX - HAMBURG BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Withdrawal from Cap Res-for Local Share	10-307			200,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,277,935	3,396,802	3,532,674
Interest Earned on Capital Reserve Funds	10-1XXX	2,592	2,000	1,000
Unrestricted Miscellaneous Revenues	10-1XXX	4,277	1,000	1,000
SUBTOTAL		3,284,804	3,399,802	3,534,674
Revenues from State Sources:				
Extraordinary Aid	10-3131	33,439		
Other State Aids	10-3XXX	4,002		
Categorical Special Education Aid	10-3132	135,640	141,365	131,268
Equalization Aid	10-3176	575,624	449,017	650,970
Categorical Security Aid	10-3177	24,884	25,132	28,733
Adjustment Aid	10-3178	1,041,658	1,063,434	704,115
Categorical Transportation Aid	10-3121	46,256	44,913	47,287
SUBTOTAL		1,861,503	1,723,861	1,562,373
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200		3,486	5,828
Equalization Aid - ARRA ESF	16-4520		95,823	
Equalization Aid - ARRA GSF	17-4521		3,709	
SUBTOTAL			103,018	5,828
Actual Revenues (Over)/Under Expenditures		-39,660		
TOTAL OPERATING BUDGET		5,106,647	5,226,681	5,302,875
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX		2,002	
Revenues from Federal Sources:				
Title I	20-4411-4416	29,425	32,875	32,875
Title II	20-4451-4455			12,022
I.D.E.A. Part B (Handicapped)	20-4420-4429	83,856	79,891	79,891
Other	20-4XXX	14,431	88,672	
TOTAL REVENUES FROM FEDERAL SOURCES		127,712	201,438	124,788
TOTAL GRANTS AND ENTITLEMENTS		127,712	203,440	124,788
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		6,730	2,082
Transfers from Other Funds	40-5200	2,080		
Revenues from Local Sources:				
Local Tax Levy	40-1210	225,041	226,572	230,125
TOTAL REVENUES FROM LOCAL SOURCES		225,041	226,572	230,125
TOTAL LOCAL REPAYMENT OF DEBT		227,121	233,302	232,207
Actual Revenues (Over)/Under Expenditures		7,044		
TOTAL REPAYMENT OF DEBT		234,165	233,302	232,207
TOTAL REVENUES/SOURCES		5,468,524	5,663,423	5,659,870

SUSSEX - HAMBURG BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,503,174	1,630,750	1,532,165
Special Education	11-2XX-100-XXX	497,017	542,602	405,251
Basic Skills/Remedial	11-230-100-XXX	103,853	107,542	109,450
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	20,667	28,000	26,000
School Sponsored Athletics	11-402-100-XXX	18,197	19,200	17,700
Support Services:				
Tuition	11-000-100-XXX	273,156	268,451	339,861
Attendance and Social Work Services	11-000-211-XXX	25,000	26,000	27,040
Health Services	11-000-213-XXX	63,137	71,523	73,913
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	121,470	90,064	90,915
Guidance	11-000-218-XXX	41,586	47,684	47,683
Child Study Teams	11-000-219-XXX	161,459	174,146	179,745
Improvement of Instructional Services	11-000-221-XXX	43,838		
Educational Media Services - School Library	11-000-222-XXX	20,564	23,580	20,296
Instructional Staff Training Services	11-000-223-XXX	906	6,100	2,500

General Administration	11-000-230-XXX	284,983	265,541	239,133
School Administration	11-000-240-XXX	61,486	102,293	82,718
Central Svcs & Admin Info Technology	11-000-25X-XXX	154,631	112,346	106,840
Operation and Maintenance of Plant Services	11-000-26X-XXX	483,616	552,282	560,258
Student Transportation Services	11-000-270-XXX	180,382	209,854	219,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	923,211	900,597	928,887
Food Services	11-000-310-XXX	2,706		
Total Support Services Expenditures		2,842,131	2,850,461	2,918,789
TOTAL GENERAL CURRENT EXPENSE		4,985,039	5,178,555	5,009,355
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		2,000	1,000
Equipment	12-XXX-XXX-73X	26,500	12,500	
Facilities Acquisition and Construction Services	12-000-4XX-XXX			18,996
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931			200,000
TOTAL CAPITAL EXPENDITURES		26,500	14,500	219,996
Transfer of Funds to Charter Schools	10-000-100-56X	95,108	33,626	73,524
OPERATING BUDGET GRAND TOTAL		5,106,647	5,226,681	5,302,875
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX		2,002	
Federal Projects:				
Title I	20-XXX-XXX-XXX	29,425	32,875	32,875
Title II	20-XXX-XXX-XXX			12,022
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	83,856	79,891	79,891
Other Special Projects	20-XXX-XXX-XXX	14,431	88,672	
Total Federal Projects		127,712	201,438	124,788
TOTAL GRANTS AND ENTITLEMENTS		127,712	203,440	124,788
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	234,165	233,302	232,207
TOTAL REPAYMENT OF DEBT		234,165	233,302	232,207
Total Expenditures		5,468,524	5,663,423	5,659,870
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			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		5,468,524	5,663,423	5,659,870

SUSSEX - HAMBURG BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	192,461	179,535	250,000	250,000
Repayment of Debt	15,856	8,812	2,082	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	115,243	167,835	204,835	5,835
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

SUSSEX - HAMBURG BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2010 - 2011				
	2007-08 Actual (1)	2008-09 Actual (2)	2009-10 Original Budget (3)	2009-10 Revised Budget (4)	2010-2011 Proposed Budget (5)
Total Comparative Per Pupil Cost	14645	16484	15837	16492	15782
Total Classroom Instruction	8560	9718	9850	10199	9465
Classroom-Salaries and Benefits	8093	9297	9252	9555	8738
Classroom-General Supplies and Textbooks	268	270	419	456	537
Classroom-Purchased Services and Other	199	152	179	188	190
Total Support Services	2010	2256	1922	1930	2026
Support Services-Salaries and Benefits	1777	2020	1734	1694	1815
Total Administrative Costs	1892	2190	1842	2009	1874
Administration-Salaries and Benefits	1394	1638	1369	1411	1403
Legal Costs	0	0	50	123	18
Total Operations and Maintenance of Plant	2056	2169	2022	2149	2217
Operations & Maintenance of Plant-Salary & Ben.	1012	1164	949	917	911
Total Food Services Costs	0	10	0	0	0
Total Extracurricular Costs	127	142	201	206	200
Total Equipment Costs	78	96	42	44	0
Employee Benefits as a % of Salaries	30.1	30.9	33.0	29.8	33.8

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 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

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
Total Unusual Revenues:		0	Total Unusual Appropriations: 0

SUSSEX - HAMBURG BORO

Shared Services -- Description of Shared Services

HAMBURG BORO-ROAD SALT & VARIOUS REPAIR/OTHER SERVICES
 ALLIANCE FOR COMPETITIVE ENERGY SERVICES-ELECTRIC PURCHASED WHEN FEASIBLE
 ALLIANCE FOR COMPETITIVE ENERGY SERVICES-NAT. GAS PURCHASED WHEN FEASIBLE
 ALLIANCE FOR TELECOMMUNICATIONS-LONG DISTANCE PHONE SERVICE, AS OF 7/1/10
 MORRIS CNTY ESC/ED DATA-GENERAL,ART,P/E & MAINTENANCE SUPPLY BID CO-OP
 NJ SCHOOL BOARDS INSURANCE GROUP-PURCHASE PROPERTY, LIABILITY & W/C INS
 HOPATCONG BOE/SUSSEX REG CO-OP--PURCHASE STUDENT TRANSPORTATION SERVICES
 NJ SCHOOL EMPLOYEES' HEALTH BENEFITS PROGRAM-EMPLOYEE MEDICAL INSURANCE
 SUPPLYING HAMBURG'S SPEECH TEACHER TO WALLKILL VALLEY HS, WHEN NEEDED
 AS OF 1 JULY 2009, SHARING FRANKLIN'S BUS. ADMIN. WITH HAMBURG BORO BOE

SUSSEX - HAMBURG BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 3,464,738 (A)
 Estimated Net Taxable Valuation (as of 02/01/2010) 208,542,422 (B)
 Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100 1.6614 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 3,697,968 (D)
 Estimated Net Taxable Valuation (as of 02/01/2010) 208,542,422 (E)
 Estimated 10-11 Total School Tax Rate=(D)/(E)X100 1.7732 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 3,464,738 (G)
 Estimated Equalized Valuation (as of 10/01/2009) 356,031,797 (H)
 Estimated 10-11 Equalized General Fund School
 Tax Rate=(G)/(H)X100 0.9732 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 3,697,968 (J)
 Estimated Equalized Valuation (as of 10/01/2009) 356,031,797 (K)
 Estimated 10-11 Equalized Total School
 Tax Rate=(J)/(K)X100 1.0387 (L)

SUSSEX - HAMBURG BORO

17. Salaries and Benefits of Certain District Employees

Name	STEVEN ENGRAVALLE
Job Title	Superintendent
Base Annual Salary	124,384
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/07/2007
Ending Date of Contract	06/30/2010
Annual Work Days	261
Annual Vacation Days	25
Annual Sick Days	14
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	18
Description-Other Non-working Days	HOLIDAY/ILL IN FAMILY
Benefits:	
Allowances	5,945
Bonuses	0

Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	1,600
Retirement Plans	0

Post-Employment Benefits	29,794
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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
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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	ROGER JINKS
Job Title	Vice Principal

Base Annual Salary	75,712
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FTE	1.0
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Shared with Another District?	N
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Member of Collective Bargaining ?	N
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Contract Terms:

Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2012
Annual Work Days	261
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	15
Description-Other Non-working Days	HOLIDAY/ILL IN FAMILY

Benefits:

Allowances	775
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Bonuses	0
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Stipends	0
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District Contributions above Teacher amount for:	
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Health Insurance	0
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Dental Insurance	0
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Life Insurance	0
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Other Insurances	0
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Retirement Plans	0
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Post-Employment Benefits	0
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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
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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	SHARED SERVICES AGREEMENT
Job Title	Business Administrator

Base Annual Salary	0
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FTE	1.0
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Shared with Another District?	Y
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District Name	FRANKLIN BORO
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Job Description in other district	BUSINESS ADMINISTRATOR
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Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	261
Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	EMPLOYEE OF FRANKLIN BOE

Benefits:	
Allowances	0
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	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	FY 09/10 SHARED BA SERVICES AGREEMENT WITH FRANKLIN BORO BOE \$70,000
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