

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	931.0	953.0	939.0
On Roll Special Ed Full-Time	196.0	183.0	165.0
On Roll Subtotal	1,127.0	1,136.0	1,104.0
In Private School Placements	7.0	8.0	0.0
Sent to Other Districts Special Ed	1.0	2.0	0.0
Received	26.0	24.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	25,652,437	26,390,486	27,253,536
	Other Local Governmental Units-Restricted	10-12XX	64,853	62,000	0
	Total Tuition	10-1300	2,126,054	2,107,350	2,117,350
	Transportation Fees from Individuals	10-1410	61,064	70,000	70,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	49,825	49,825
	Interest Earned on Capital Reserve Funds	10-1XXX	1,800	1,800	1,800
	Other Restricted Miscellaneous Revenues	10-1XXX	78,559	0	0
	Total Revenues from Local Sources		27,984,767	28,681,461	29,492,511
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	61,872	230,578	230,578
	Extraordinary Aid	10-3131	135,266	100,000	100,000
	Categorical Special Education Aid	10-3132	657,704	657,704	716,089
	Categorical Security Aid	10-3177	20,872	20,872	20,872
	Adjustment Aid	10-3178	14,036	0	0
	PARCC Readiness Aid	10-3181	12,010	0	0
	Per Pupil Growth Aid	10-3182	12,010	0	0
	Professional Learning Community Aid	10-3183	10,830	0	0
	Other State Aids	10-3XXX	27,508	0	0
	Total Revenues from State Sources		952,108	1,009,154	1,067,539
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	500,000	500,000
	Actual Revenues (Over)/Under Expenditures		124,901	0	0
General Fund Revenues	Total Operating Budget		29,061,776	30,190,615	31,060,050
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	91,442	110,462	110,462
	Total Revenues from State Sources		91,442	110,462	110,462
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	79,133	79,000	79,000
	Title II	20-4451-4455	19,516	15,320	15,320
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	282,165	262,000	262,000
	Total Revenues from Federal Sources		390,814	356,320	356,320
Special Revenue Fund Revenues	Total Grants and Entitlements		482,256	466,782	466,782

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	780,000	754,600	722,725
	Total Revenues from Local Sources		780,000	754,600	722,725
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		780,000	754,600	722,725
Debt Service Fund Revenues	Total Repayment of Debt		780,000	754,600	722,725
All Fund Revenues	Total Revenues/Sources		30,324,032	31,411,997	32,249,557
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		30,324,032	31,411,997	32,249,557

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	8,901,711	9,471,121	9,830,799
	Special Education-Instruction	11-2XX-100-XXX	3,683,532	3,790,260	3,909,440
	Basic Skills/Remedial-Instruction	11-230-100-XXX	608,338	581,500	599,850
	Bilingual Education-Instruction	11-240-100-XXX	109,405	62,500	64,515
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	74,783	68,468	74,499
	School-Sponsored Athletics-Instruction	11-402-100-XXX	30,083	43,775	44,309
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	474,677	586,850	592,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	295,247	270,300	309,743
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	917,398	924,060	954,718
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	244,100	203,000	193,298
	Undistributed Expenditures-Guidance	11-000-218-XXX	365,896	373,597	386,395
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	736,726	751,217	783,573
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	65,320	68,386	68,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	546,708	675,421	686,330
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	107,060	129,865	129,330
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	390,437	286,915	332,409
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,111,871	1,059,720	1,007,353
	Undistributed Expenditures-Central Services	11-000-251-XXX	291,797	294,429	263,865
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	139,979	141,050	145,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,576,431	2,502,952	2,580,983
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	851,977	924,095	1,069,807
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,211,798	6,876,300	6,942,000
	Total Undistributed Expenditures		15,327,422	16,068,157	16,445,804
General Fund Current Expenses	Total General Current Expense		28,735,274	30,085,781	30,969,216
Capital Outlay	Equipment	12-XXX-XXX-730	297,468	74,000	60,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	29,034	29,034	29,034
	Interest Deposit to Capital Reserve	10-604	0	1,800	1,800
	Total Capital Outlay		326,502	104,834	90,834
General Fund Expenses and Transfers	General Fund Grand Total		29,061,776	30,190,615	31,060,050

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	6,793	8,588	8,588
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	33,781	40,000	40,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	24,952	37,000	37,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	12,028	13,500	13,500
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,588	3,874	3,874
	Nonpublic Security Aid	20-XXX-XXX-XXX	9,300	7,500	7,500
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	91,442	110,462	110,462
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	79,133	79,000	79,000
	Title II	20-XXX-XXX-XXX	19,516	15,320	15,320
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	282,165	262,000	262,000
	Total Federal Projects	20-XXX-XXX-XXX	390,814	356,320	356,320
Special Revenue Fund Expenses	Total Special Revenue Funds		482,256	466,782	466,782
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	780,000	754,600	722,725
	Total Debt Service Funds		780,000	754,600	722,725
All Fund Expenses	Total Expenditures/Appropriations		30,324,032	31,411,997	32,249,557
Expenses Net of Transfers	Total Expenditures Net of Transfers		30,324,032	31,411,997	32,249,557

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	2,480,390	2,605,761	2,607,561	2,609,361
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,000,000	1,000,000	500,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	100,000	100,000	100,000	100,000
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	641,105	644,010	603,812	603,812
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,830	\$24,277	\$27,008	\$25,154	\$26,546
Total Classroom Instruction	\$14,492	\$15,674	\$17,918	\$16,557	\$17,549
Classroom-Salaries and Benefits	\$13,674	\$15,017	\$17,036	\$15,736	\$16,716
Classroom-General Supplies and Textbooks	\$714	\$572	\$780	\$727	\$733
Classroom-Purchased Services	\$104	\$85	\$101	\$94	\$100
Total Support Services	\$3,583	\$3,852	\$4,361	\$4,041	\$4,285
Support Services-Salaries and Benefits	\$3,367	\$3,659	\$4,139	\$3,834	\$4,102
Total Administrative Costs	\$2,112	\$2,256	\$2,111	\$2,119	\$2,117
Administration Salaries and Benefits	\$1,960	\$2,095	\$1,990	\$2,006	\$1,978
Total Operations and Maintenance of Plant	\$2,525	\$2,366	\$2,464	\$2,293	\$2,440
Operations and Maintenance-Salaries and Benefits	\$971	\$323	\$354	\$328	\$378
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$110	\$121	\$141	\$131	\$142
Total Equipment Costs	\$143	\$263	\$70	\$65	\$54
Legal Costs	\$45	\$62	\$32	\$30	\$45
Employee Benefits as a percentage of salaries*	29.98%	34.97%	38.52%	37.80%	36.86%

*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2018-19 revised appropriations and the 2019-20 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Shared Professional Development FLOW area districts	0
Municipal/Public Works	Salting, snow plowing and field maintenance	0
Purchasing	Member Ed Data and Middlesex purchasing Co-Ops	77,056
Staffing - Other	FLOW districts Security Coordinator and Share 911 emergency notification	6,500
Transportation Services, including Fuel	Utilize Region 1 for Special needs busing consolidation of routes and non-public transportation	75,000

Estimated Tax Rates

Municipality	Category	Amount
Franklin Lakes	(A) General Fund School Levy	26,822,011
	(D) Total School Levy	27,558,911
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	4,245,681,100
	(H) Estimated Equalized Valuation (as of 10/01/18)	4,430,811,876
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.6317
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.6491
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6054
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.6220

Employee Contract List for District

Name	Category	Measure
Barrett Hartman	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$94,006
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	Holidays and two recesses
	Total Allowances Amount	\$720
	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	none
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Barrett Hartman	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
Bridget Pastenkos	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$138,278
	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	07/01/18
	End Date of Contract	06/30/19
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	17
	Description of Other Contracted Non-Working Days	Holidays and one recess

Employee Contract List for District

Name	Category	Measure
Bridget Pastenkos	Total Allowances Amount	\$720
	Total Bonuses Amount	\$3,000
	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	none
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Dr. Gayle Strauss	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,689
	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
Dr. Gayle Strauss	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	180
	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	None Reported
	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	None allowed for Interim superintendent
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None allowed for Interim superintendent
	Contractual Post-Employment Benefit Description of Payout of Personal days	None allowed for Interim superintendent
	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
Dr. Gayle Strauss	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
Michael Solokas	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$177,057
	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	07/01/18
	End Date of Contract	06/30/19
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	17
	Description of Other Contracted Non-Working Days	Holidays and one recess
	Total Allowances Amount	\$2,590
	Total Bonuses Amount	\$3,000
	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	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 per day up to a maximum of 150 days

Employee Contract List for District

Name	Category	Measure
Michael Solokas	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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