

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	261.0	244.0	245.0
On Roll Special Ed Full-Time	27.0	33.0	25.0
On Roll Subtotal	288.0	277.0	270.0
In Private School Placements		1.0	1.0
Sent to Other Districts Special Ed	6.0	4.0	4.0
Received	2.0	1.0	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	5,548,782	5,659,758	5,859,583
	Total Tuition	10-1300	0	45,500	80,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	9,000	15,000
	Rents and Royalties	10-1910	3,245	5,000	2,500
	Unrestricted Miscellaneous Revenues	10-1XXX	79,262	33,475	50,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	525	1,200
	Interest Earned on Capital Reserve Funds	10-1XXX	2,770	1,500	6,000
	Total Revenues from Local Sources		5,634,059	5,754,758	6,014,283
General Fund Revenues from State Sources	School Choice Aid	10-3116	90,286	80,440	89,466
	Categorical Transportation Aid	10-3121	32,888	49,027	49,027
	Extraordinary Aid	10-3131	149,643	125,000	150,000
	Categorical Special Education Aid	10-3132	191,952	191,952	209,050
	Categorical Security Aid	10-3177	16,949	16,949	16,949
	Adjustment Aid	10-3178	0	2,057	2,057
	PARCC Readiness Aid	10-3181	2,690	0	0
	Per Pupil Growth Aid	10-3182	2,690	0	0
	Professional Learning Community Aid	10-3183	2,970	0	0
	Other State Aids	10-3XXX	2,610	2,250	2,250
	State Reimbursement for Lead Testing of Drinking Water	10-3300	636	0	0
	Total Revenues from State Sources		493,314	467,675	518,799
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	64,634	185,855	90,548
	Withdrawal from Maintenance Reserve	10-310	0	525	1,200
	Transfers from Other Funds	10-5200	20,000	26,065	0
	Adjustment for Prior Year Encumbrances		0	234,210	0
	Actual Revenues (Over)/Under Expenditures		-134,401	0	0
General Fund Revenues	Total Operating Budget		6,077,606	6,669,088	6,624,830
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	33,940	45,908	22,000
	Total Revenues from State Sources		33,940	45,908	22,000

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	2,751	13,961	0
	Title II	20-4451-4455	12,809	9,102	3,950
	Title III	20-4491-4494	0	386	386
	Title IV	20-4471-4474	0	10,000	9,300
	I.D.E.A. Part B (Handicapped)	20-4420-4429	86,182	116,068	97,500
	Other	20-4XXX	30,071	28,908	25,500
	Total Revenues from Federal Sources			131,813	178,425
Special Revenue Fund Revenues	Total Grants and Entitlements		165,753	224,333	158,636
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	645,500	655,859	645,650
	Total Revenues from Local Sources		645,500	655,859	645,650
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		645,500	655,859	645,650
Debt Service Fund Revenues	Total Repayment of Debt		645,500	655,859	645,650
All Fund Revenues	Total Revenues/Sources		6,888,859	7,549,280	7,429,116
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,888,859	7,549,280	7,429,116

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	2,025,138	2,234,338	2,031,670
	Special Education-Instruction	11-2XX-100-XXX	223,801	395,035	415,280
	Basic Skills/Remedial-Instruction	11-230-100-XXX	91,691	0	18,825
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,966	15,668	10,713
	School-Sponsored Athletics-Instruction	11-402-100-XXX	24,637	37,534	34,599
	Summer School	11-422-XXX-XXX	0	19,000	2,750
	Instructional Alternative Ed Program	11-423-XXX-XXX	8,926	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	257,033	428,200	304,193
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	27,913	28,955	30,638
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,404	70,440	70,590
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	57,776	186,300	131,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	89,761	177,963	335,570
	Undistributed Expenditures-Guidance	11-000-218-XXX	53,387	62,638	63,166
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	249,026	207,162	224,375
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	89,506	105,650	75,189
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	74,833	77,935	101,795
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	374	8,330	3,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	269,412	255,941	238,127
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	79,842	71,950	41,562
	Undistributed Expenditures-Central Services	11-000-251-XXX	173,241	177,621	188,403
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	621,757	774,495	775,590
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	329,895	354,002	420,750
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	674,106	800,197	814,142
	Total Undistributed Expenditures			3,111,266	3,787,779
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	525	1,200
	Increase In Maintenance Reserve	10-606	147,150	0	0
General Fund Current Expenses	Total General Current Expense		5,642,575	6,489,879	6,333,127

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	39,817	64,092	20,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	64,594	113,617	265,203
	Increase In Capital Reserve	10-604	2,770	0	0
	Interest Deposit to Capital Reserve	10-604	327,850	1,500	6,000
	Total Capital Outlay		435,031	179,209	291,703
General Fund Expenses and Transfers	General Fund Grand Total		6,077,606	6,669,088	6,624,830
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	4,318	5,126	4,500
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	7,175	6,785	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	9,172	6,335	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	9,118	9,506	8,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,299	3,456	3,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	858	14,700	6,500
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	33,940	45,908	22,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	2,751	13,961	0
	Title II	20-XXX-XXX-XXX	12,809	9,102	3,950
	Title III	20-XXX-XXX-XXX	0	386	386
	Title IV	20-XXX-XXX-XXX	0	10,000	9,300
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	86,182	116,068	97,500
	Other	20-XXX-XXX-XXX	30,071	28,908	25,500
	Total Federal Projects	20-XXX-XXX-XXX	131,813	178,425	136,636
Special Revenue Fund Expenses	Total Special Revenue Funds		165,753	224,333	158,636
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	645,500	655,859	645,650
	Total Debt Service Funds		645,500	655,859	645,650
All Fund Expenses	Total Expenditures/Appropriations		6,888,859	7,549,280	7,429,116
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,888,859	7,549,280	7,429,116

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	313,683	644,303	645,803	651,803
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	260,657	407,807	407,807	407,807
	Legal Reserve	129,683	69,150	4,101	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	373,786	369,753	248,947	162,500
	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	\$18,550	\$17,237	\$19,899	\$20,592	\$20,753
Total Classroom Instruction	\$11,481	\$9,988	\$10,816	\$11,154	\$10,776
Classroom-Salaries and Benefits	\$9,310	\$9,224	\$9,541	\$9,699	\$9,312
Classroom-General Supplies and Textbooks	\$771	\$294	\$662	\$829	\$766
Classroom-Purchased Services	\$1,401	\$469	\$612	\$625	\$698
Total Support Services	\$2,433	\$2,825	\$3,920	\$3,945	\$4,304
Support Services-Salaries and Benefits	\$1,701	\$1,677	\$2,306	\$2,047	\$1,952
Total Administrative Costs	\$2,213	\$2,107	\$2,089	\$2,142	\$2,098
Administration Salaries and Benefits	\$1,712	\$1,727	\$1,741	\$1,766	\$1,400
Total Operations and Maintenance of Plant	\$2,337	\$2,193	\$2,919	\$3,159	\$3,408
Operations and Maintenance-Salaries and Benefits	\$63	\$147	\$1,063	\$1,031	\$1,469
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$85	\$123	\$155	\$192	\$168
Total Equipment Costs	\$423	\$140	\$100	\$231	\$76
Legal Costs	\$169	\$94	\$53	\$54	\$37
Employee Benefits as a percentage of salaries*	23.00%	22.44%	24.41%	24.37%	26.59%

*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)
Purchasing	Purchasing Cooperative - Educational Services Commission of New Jersey	0
	Purchasing Cooperative - Hunterdon Educational Services Commission	0
Social Worker/Psychologist	Psychologist - Hunterdon County Educational Services Commission	0
Special Education Services	Case Manager - Hunterdon County Educational Services Commission	0
	Psychologist - Hunterdon County Educational Services Commission	0
	Paraprofessionals - Hunterdon County Educational Services Commission	0
Superintendent and Assistant Sup.	Superintendent - Union Township Board of Education	0
Technology Services	IT Services - Delaware Valley Regional HS District	0
Transportation Services, including Fuel	Pupil Transportation (Special Education) - Hampton Borough Board of Education	0
	Pupil Transportation (Special Education) - Warren County Special Services School District	0
	Pupil Transportation - Hunterdon County Educational Services Commission	0
	Fuel/Bus Inspection/Routing/Pupil Transportation - Delaware Valley Regional HS District	0

Estimated Tax Rates

Municipality	Category	Amount
Franklin Twp	(A) General Fund School Levy	5,759,671
	(D) Total School Levy	6,410,425
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	542,800,876
	(H) Estimated Equalized Valuation (as of 10/01/18)	567,067,873
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0611
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1810
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0157
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1305

Employee Contract List for District

Name	Category	Measure
Dr. Broadus Davis	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$138,375
	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	20
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,500
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout; must use.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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
Dr. Broadus Davis	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
Patricia Martucci	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$110,316
	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	20
	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	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Patricia Martucci	Total Allowances Amount	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$440
	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	Upon retirement only. 3:1 ratio, \$15,000 Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per N.J.S.A. 18A:30-9
	Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to 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	
Sophia VanEss	Job Title	Vice Principal
	Job Title II	Supv of Spec Educ
	Base Annual Salary Amount	\$98,377
	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
Sophia VanEss	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	20
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$725
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,188
	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	Upon retirement only; 3:1 ratio; \$15,000 Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per N.J.S.A. 18A:30-9
	Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to 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
Sophia VanEss	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