

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	190.0	182.0	194.0
On Roll Special Ed Full-Time	22.0	19.0	22.0
On Roll Subtotal	212.0	201.0	216.0
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	3,710,000	3,671,732	3,769,466
	Total Tuition	10-1300	52,157	15,000	15,000
	Rents and Royalties	10-1910	15,523	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	23,330	10,000	10,800
	Interest Earned on Maintenance Reserve	10-1XXX	0	400	100
	Interest Earned on Capital Reserve Funds	10-1XXX	3,248	500	500
	Total Revenues from Local Sources		3,804,258	3,697,632	3,795,866
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	19,335	16,087	16,087
	Extraordinary Aid	10-3131	136,188	0	0
	Categorical Special Education Aid	10-3132	147,307	147,307	147,307
	Equalization Aid	10-3176	557,245	557,245	496,790
	Categorical Security Aid	10-3177	4,013	4,013	4,013
	Adjustment Aid	10-3178	16,011	0	0
	PARCC Readiness Aid	10-3181	2,190	0	0
	Per Pupil Growth Aid	10-3182	2,190	0	0
	Professional Learning Community Aid	10-3183	2,040	0	0
	Other State Aids	10-3XXX	2,280	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,384	0	0
Total Revenues from State Sources		890,183	724,652	664,197	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	336,027	322,255	272,134
	Adjustment for Prior Year Encumbrances		0	86,538	0
	Actual Revenues (Over)/Under Expenditures		-336,053	0	0
General Fund Revenues	Total Operating Budget		4,694,415	4,831,077	4,732,197
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,350	1,600	1,000
	Total Revenues from Local Sources	20-1XXX	1,350	1,600	1,000

## 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	27,938	26,859	14,000
	Title II	20-4451-4455	0	0	5,000
	Title IV	20-4471-4474	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	55,216	54,477	42,000
	Other	20-4XXX	26,594	34,816	17,000
	Total Revenues from Federal Sources		119,748	126,152	78,000
Special Revenue Fund Revenues	Total Grants and Entitlements		121,098	127,752	79,000
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	20,975	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	201,025	212,750	203,500
	Total Revenues from Local Sources		201,025	212,750	203,500
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		222,000	212,750	203,500
Debt Service Fund Revenues	Total Repayment of Debt		222,000	212,750	203,500
All Fund Revenues	Total Revenues/Sources		5,037,513	5,171,579	5,014,697
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,037,513	5,171,579	5,014,697

## 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	1,423,416	1,454,393	1,486,648
	Special Education-Instruction	11-2XX-100-XXX	367,595	387,875	377,739
	Basic Skills/Remedial-Instruction	11-230-100-XXX	167,391	160,550	165,879
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,513	18,000	18,000
	Summer School	11-422-XXX-XXX	29,134	26,430	25,230
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	36,100	39,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,107	74,550	75,965
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	175,655	183,052	158,180
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	86,973	77,700	69,200
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,400	2,100	2,100
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	220,757	232,050	242,150
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	21,847	24,100	25,110
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	87,673	92,001	96,100
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,338	16,522	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	176,888	186,471	187,650
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	39,675	41,250	42,200
	Undistributed Expenditures-Central Services	11-000-251-XXX	136,345	141,372	143,900
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	14,740	15,600	15,800
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	344,530	417,887	395,950
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	166,132	164,487	167,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,022,371	1,065,000	941,500
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	10,000
	Total Undistributed Expenditures			2,568,431	2,770,242
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	400	100
General Fund Current Expenses	Total General Current Expense		4,573,480	4,817,890	4,701,401

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	12,687	12,687	12,687
	Increase In Capital Reserve	10-604	105,000	0	0
	Interest Deposit to Capital Reserve	10-604	3,248	500	500
	Total Capital Outlay		120,935	13,187	13,187
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	17,609
	General Fund Grand Total		4,694,415	4,831,077	4,732,197
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,350	1,600	1,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	27,938	26,859	14,000
	Title II	20-XXX-XXX-XXX	0	0	5,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	55,216	54,477	42,000
	Other	20-XXX-XXX-XXX	26,594	34,816	17,000
	Total Federal Projects	20-XXX-XXX-XXX	119,748	126,152	78,000
Special Revenue Fund Expenses	Total Special Revenue Funds		121,098	127,752	79,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	222,000	212,750	203,500
	Total Debt Service Funds		222,000	212,750	203,500
All Fund Expenses	Total Expenditures/Appropriations		5,037,513	5,171,579	5,014,697
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,037,513	5,171,579	5,014,697

**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	367,439	475,687	476,187	476,687
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	293,312	293,312	293,712	293,812
	Legal Reserve	514,978	402,740	152,334	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	369,957	441,649	369,800	250,000
	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	\$20,430	\$20,403	\$20,139	\$23,085	\$20,906
Total Classroom Instruction	\$12,384	\$12,301	\$11,976	\$13,633	\$12,465
Classroom-Salaries and Benefits	\$11,795	\$11,609	\$11,372	\$12,807	\$11,789
Classroom-General Supplies and Textbooks	\$478	\$607	\$522	\$733	\$562
Classroom-Purchased Services	\$111	\$85	\$82	\$93	\$114
Total Support Services	\$3,999	\$3,895	\$3,807	\$4,400	\$3,870
Support Services-Salaries and Benefits	\$3,213	\$3,010	\$2,909	\$3,267	\$2,788
Total Administrative Costs	\$2,167	\$2,217	\$2,232	\$2,510	\$2,297
Administration Salaries and Benefits	\$1,882	\$1,928	\$1,918	\$2,153	\$1,968
Total Operations and Maintenance of Plant	\$1,752	\$1,872	\$2,006	\$2,420	\$2,118
Operations and Maintenance-Salaries and Benefits	\$1,009	\$1,039	\$1,078	\$1,213	\$1,122
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$47
Total Extracurricular Costs	\$118	\$109	\$108	\$121	\$109
Total Equipment Costs	\$27	\$0	\$0	\$0	\$0
Legal Costs	\$38	\$31	\$35	\$40	\$37
Employee Benefits as a percentage of salaries*	39.86%	36.44%	38.28%	37.41%	32.69%

\*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	Curriculum writer services shared with the Warren Hills Regional cluster	0
Insurance Coverages and Benefits	Group purchasing of health/dental insurance through the Public Employer Trust	0
	Group purchasing of P&C insurance through the New Jersey School Insurance Group	0
Municipal/Public Works	Snow plowing vs. floor cleaning agreement with municipality	0
Others	Weather reporting service shared with Warren Hills Cluster	0
Professional Staff Development	Shared services for county-wide prof. devel., as well as shared prof. devel. with Warren Hills Regional cluster	0
Purchasing	Group purchasing of general supplies through the Hunterdon County ESC and the New Jersey ESC	0
	Group purchasing of energy through the New Jersey ESC	0
Technology Services	Offsite server backup, technology service and repair, server monitoring through the Hunterdon County ESC	0
Transportation Services, including Fuel	Joint transportation agreements with Warren Hills Regional and Mansfield Township Boards of Education	0
	Coordinated transportation agreement with Warren County Special Services School District for the transportation of special education students	0
	Coordinated transportation agreement with Warren County Special Services School District for the transportation of non-public students	0

**Estimated Tax Rates**

Municipality	Category	Amount
Franklin Twp	(A) General Fund School Levy	3,769,466
	(D) Total School Levy	3,972,966
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	414,177,151
	(H) Estimated Equalized Valuation (as of 10/01/18)	403,113,943
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9101
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9592
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9351
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9856

Employee Contract List for District

Name	Category	Measure
Deborah Mannon	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Dir. of Spec. Svcs.
	Base Annual Salary Amount	\$99,972
	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	\$2,220
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$330
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,690
	Contractual Post-Employment Benefit Description of Payout of Sick days	150 unused sick days @\$60/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused days @ daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit provided
	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
Deborah Mannon	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
Matthew Eagleburger	Job Title	Superintendent
	Job Title II	Chief School Admin
	Base Annual Salary Amount	\$126,864
	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
Matthew Eagleburger	Total Allowances Amount	\$2,969
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$584
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,209
	Contractual Post-Employment Benefit Description of Payout of Sick days	114.5 unused days @ \$100/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused days @ daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit provided
	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	
Timothy Duryea	Job Title	Business Administrator
	Job Title II	Brd Sec/Schl Safety Spec
	Base Annual Salary Amount	\$95,768
	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
Timothy Duryea	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	\$1,903
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$290
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,367
	Contractual Post-Employment Benefit Description of Payout of Sick days	99 unused days - \$15k payout cap
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused days @ daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit provided
	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
Timothy Duryea	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