

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	953.0	959.0	970.0
On Roll Special Ed Full-Time	183.0	189.0	167.0
On Roll Subtotal	1,136.0	1,148.0	1,137.0
In Private School Placements	8.0	5.0	0.0
Sent to Other Districts Special Ed	2.0	4.0	3.0
Received	24.0	30.0	0.0

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	26,390,486	27,253,536	28,141,328
	Other Local Governmental Units-Unrestricted	10-12XX	66,150	0	0
	Total Tuition	10-1300	2,290,727	2,117,350	2,117,350
	Transportation Fees from Individuals	10-1410	45,450	70,000	70,000
	Unrestricted Miscellaneous Revenues	10-1XXX	125,927	49,825	49,825
	Interest Earned on Capital Reserve Funds	10-1XXX	1,800	1,800	1,800
	Total Revenues from Local Sources		28,920,540	29,492,511	30,380,303
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	230,578	230,578	230,578
	Extraordinary Aid	10-3131	241,879	100,000	100,000
	Categorical Special Education Aid	10-3132	657,704	716,089	834,234
	Categorical Security Aid	10-3177	20,872	20,872	20,872
	Other State Aids	10-3XXX	23,648	0	0
	Total Revenues from State Sources		1,174,681	1,067,539	1,185,684
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	550,000	500,000
	Transfers from Other Funds	10-5200	204,217	0	0
	Adjustment for Prior Year Encumbrances		0	1,089,573	0
	Actual Revenues (Over)/Under Expenditures		-1,335,144	0	0
General Fund Revenues	Total Operating Budget		28,964,294	32,199,623	32,065,987
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	110,462	110,462
	State Grants Through Intermediate Sources	20-3700	106,054	0	0
	Total Revenues from State Sources		106,054	110,462	110,462
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	79,718	79,000	79,000
	Title II	20-4451-4455	19,209	15,320	15,320
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	282,456	262,000	262,000
	Total Revenues from Federal Sources		391,383	356,320	356,320
Special Revenue Fund Revenues	Total Grants and Entitlements		497,437	466,782	466,782

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	754,600	722,725	694,375
	Total Revenues from Local Sources		754,600	722,725	694,375
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		754,600	722,725	694,375
Debt Service Fund Revenues	Total Repayment of Debt		754,600	722,725	694,375
All Fund Revenues	Total Revenues/Sources		30,216,331	33,389,130	33,227,144
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		30,216,331	33,389,130	33,227,144

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	8,672,080	10,297,150	9,733,450
	Special Education-Instruction	11-2XX-100-XXX	3,671,365	4,169,640	4,313,896
	Basic Skills/Remedial-Instruction	11-230-100-XXX	575,227	640,850	618,000
	Bilingual Education-Instruction	11-240-100-XXX	56,619	64,515	124,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	54,001	74,499	72,886
	School-Sponsored Athletics-Instruction	11-402-100-XXX	23,947	44,309	45,638
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	645,420	681,500	655,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	302,933	309,743	351,160
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	903,598	994,500	1,134,513
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	213,639	193,298	260,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	387,164	398,395	421,877
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	549,352	783,573	848,776
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	60,978	68,000	98,540
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	516,053	686,330	701,078
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	110,382	129,330	150,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	378,323	365,649	321,600
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,060,841	1,007,353	1,027,008
	Undistributed Expenditures-Central Services	11-000-251-XXX	283,074	303,865	298,535
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	138,278	145,500	149,305
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,758,137	2,580,983	2,667,991
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,022,954	1,098,807	1,124,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,289,044	6,978,000	6,829,600
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	20,000
		Total Undistributed Expenditures		15,620,170	16,724,826
General Fund Current Expenses	Total General Current Expense		28,673,409	32,015,789	31,968,153

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	256,906	153,000	67,000
	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		285,940	183,834	97,834
General Fund Expenses and Transfers	General Fund Contribution to School Based Budgeting	10-000-520-930	4,945	0	0
	General Fund Grand Total		28,964,294	32,199,623	32,065,987
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	6,141	8,588	8,588
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,908	40,000	40,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	27,460	37,000	37,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	11,155	13,500	13,500
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,140	3,874	3,874
	Nonpublic Security Aid	20-XXX-XXX-XXX	17,250	7,500	7,500
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	106,054	110,462	110,462
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	79,718	79,000	79,000
	Title II	20-XXX-XXX-XXX	19,209	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	282,456	262,000	262,000
	Total Federal Projects	20-XXX-XXX-XXX	391,383	356,320	356,320
Special Revenue Fund Expenses	Total Special Revenue Funds		497,437	466,782	466,782
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	754,600	722,725	694,375
	Total Debt Service Funds		754,600	722,725	694,375
All Fund Expenses	Total Expenditures/Appropriations		30,216,331	33,389,130	33,227,144
Expenses Net of Transfers	Total Expenditures Net of Transfers		30,216,331	33,389,130	33,227,144

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	2,605,761	3,840,727	3,842,527	3,844,327
	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	644,010	744,188	622,201	622,201
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,277	\$23,708	\$26,546	\$26,338	\$26,551
Total Classroom Instruction	\$15,674	\$15,217	\$17,549	\$17,615	\$17,249
Classroom-Salaries and Benefits	\$15,017	\$14,580	\$16,716	\$16,813	\$16,417
Classroom-General Supplies and Textbooks	\$572	\$549	\$733	\$705	\$733
Classroom-Purchased Services	\$85	\$88	\$100	\$96	\$99
Total Support Services	\$3,852	\$3,566	\$4,285	\$4,141	\$4,590
Support Services-Salaries and Benefits	\$3,659	\$3,404	\$4,102	\$3,965	\$4,263
Total Administrative Costs	\$2,256	\$2,153	\$2,117	\$2,092	\$2,088
Administration Salaries and Benefits	\$2,095	\$1,982	\$1,978	\$1,930	\$1,968
Total Operations and Maintenance of Plant	\$2,366	\$2,671	\$2,440	\$2,342	\$2,458
Operations and Maintenance-Salaries and Benefits	\$323	\$951	\$378	\$360	\$433
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$18
Total Extracurricular Costs	\$121	\$90	\$142	\$135	\$135
Total Equipment Costs	\$263	\$226	\$54	\$133	\$59
Legal Costs	\$62	\$82	\$45	\$55	\$35
Employee Benefits as a percentage of salaries*	34.97%	35.57%	36.86%	35.43%	34.84%

\*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 2019-20 revised appropriations and the 2020-21 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	Mutual salting, snow plowing an field maintenance	0
Purchasing	Member Ed Data and Middlesex purchasing Co-ops	68,925
Staffing - Other	FLOW Districts Security Coordinator and Share 911 technology	6,800
Transportation Services, including Fuel	Utilize Region 1 for consolidation of regional routes and nonpublic transportation	95,000

**Estimated Tax Rates**

Municipality	Category	Amount
Franklin Lakes	(A) General Fund School Levy	27,697,432
	(D) Total School Levy	28,405,982
	(B) Estimated Net Taxable Valuation (as of 01/29/20)	4,297,626,000
	(H) Estimated Equalized Valuation (as of 10/01/19)	4,342,519,280
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6445
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.6610
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6378
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.6541

Employee Contract List for District

Name	Category	Measure
Barrett Hartman	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$99,090
	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	07/01/19
	End Date of Contract	06/30/20
	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	None Reported
	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
Dr. Gayle Strauss	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$168,689
	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	07/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
Dr. Gayle Strauss	Total Allowances Amount	\$250
	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
	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	\$177,538
	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
Michael Solokas	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	None Reported
	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
	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

Employee Contract List for District

Name	Category	Measure
Michael Solokas	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	\$140,013
	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	07/01/19
	End Date of Contract	06/30/20
	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	None Reported
	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	

Employee Contract List for District

Name	Category	Measure
bridget Pastenkos	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