

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	182.0	186.0	200.0
On Roll Special Ed Full-Time	19.0	22.0	21.0
On Roll Subtotal	201.0	208.0	221.0
Sent to Other Districts Regular		1.0	0.0
Received	1.0	1.0	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	3,671,732	3,769,466	3,866,456
	Total Tuition	10-1300	24,475	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	26,445	10,800	12,795
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	5,801	500	1,000
	Total Revenues from Local Sources		3,728,453	3,795,866	3,895,351
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	16,087	16,087	16,087
	Extraordinary Aid	10-3131	87,631	0	0
	Categorical Special Education Aid	10-3132	147,307	147,307	147,307
	Equalization Aid	10-3176	557,245	496,790	406,811
	Categorical Security Aid	10-3177	4,013	4,013	4,013
	Other State Aids	10-3XXX	4,078	0	0
	Total Revenues from State Sources		816,361	664,197	574,218
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	298,908	272,134	300,578
	Adjustment for Prior Year Encumbrances		0	85,822	0
	Actual Revenues (Over)/Under Expenditures		-276,515	0	0
General Fund Revenues	Total Operating Budget		4,567,207	4,818,019	4,770,147
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,100	2,385	1,000
	Total Revenues from Local Sources	20-1XXX	2,100	2,385	1,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	26,859	25,498	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	54,477	53,372	42,000
	Other	20-4XXX	33,946	19,046	16,000
	Total Revenues from Federal Sources		125,282	107,916	77,000
Special Revenue Fund Revenues	Total Grants and Entitlements		127,382	110,301	78,000

**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	212,750	203,500	194,250
	Total Revenues from Local Sources		212,750	203,500	194,250
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		212,750	203,500	194,250
Debt Service Fund Revenues	Total Repayment of Debt		212,750	203,500	194,250
All Fund Revenues	Total Revenues/Sources		4,907,339	5,131,820	5,042,397
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,907,339	5,131,820	5,042,397

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	1,420,088	1,497,509	1,478,175
	Special Education-Instruction	11-2XX-100-XXX	365,759	416,690	432,200
	Basic Skills/Remedial-Instruction	11-230-100-XXX	156,842	126,979	126,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,842	18,000	18,000
	Summer School	11-422-XXX-XXX	22,556	25,230	25,390
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	600	39,500	43,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,160	76,063	80,600
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	133,081	158,711	165,250
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	65,166	69,200	71,350
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,300	2,100	2,100
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	228,973	252,090	252,750
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	19,460	25,110	26,985
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	89,785	96,100	101,700
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,605	15,500	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	170,060	195,650	193,550
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	41,158	42,200	47,260
	Undistributed Expenditures-Central Services	11-000-251-XXX	139,430	144,133	147,900
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	15,172	15,800	15,800
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	374,283	431,189	399,395
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	119,527	178,600	199,255
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	866,194	920,572	903,700
	Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	10,000
		Total Undistributed Expenditures		2,339,954	2,672,518
General Fund Current Expenses for Increased Reserves	Increase In Current Expense Emergency Reserve	10-607	50,000	0	0
	Interest Earned on Current Expense Emergency Res	10-607	0	100	100
General Fund Current Expenses	Total General Current Expense		4,373,041	4,757,026	4,756,460

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	25,678	30,197	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,687	12,687	12,687
	Increase In Capital Reserve	10-604	150,000	0	0
	Interest Deposit to Capital Reserve	10-604	5,801	500	1,000
	Total Capital Outlay		194,166	43,384	13,687
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	17,609	0
	General Fund Grand Total		4,567,207	4,818,019	4,770,147
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,100	2,385	1,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	26,859	25,498	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	54,477	53,372	42,000
	Other	20-XXX-XXX-XXX	33,946	19,046	16,000
	Total Federal Projects	20-XXX-XXX-XXX	125,282	107,916	77,000
Special Revenue Fund Expenses	Total Special Revenue Funds		127,382	110,301	78,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	212,750	203,500	194,250
	Total Debt Service Funds		212,750	203,500	194,250
All Fund Expenses	Total Expenditures/Appropriations		4,907,339	5,131,820	5,042,397
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,907,339	5,131,820	5,042,397

**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	475,687	631,488	631,988	632,988
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	293,312	293,312	292,213	292,213
	Legal Reserve	402,740	361,731	209,397	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	50,000	50,100	50,200
	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	441,649	460,981	341,181	250,000
	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	\$20,403	\$20,484	\$20,906	\$21,821	\$20,424
Total Classroom Instruction	\$12,301	\$12,375	\$12,465	\$12,853	\$12,002
Classroom-Salaries and Benefits	\$11,609	\$11,694	\$11,789	\$12,125	\$11,325
Classroom-General Supplies and Textbooks	\$607	\$595	\$562	\$609	\$564
Classroom-Purchased Services	\$85	\$86	\$114	\$118	\$113
Total Support Services	\$3,895	\$3,655	\$3,870	\$4,046	\$3,907
Support Services-Salaries and Benefits	\$3,010	\$2,778	\$2,788	\$2,932	\$2,822
Total Administrative Costs	\$2,217	\$2,250	\$2,297	\$2,411	\$2,297
Administration Salaries and Benefits	\$1,928	\$1,952	\$1,968	\$2,072	\$1,978
Total Operations and Maintenance of Plant	\$1,872	\$2,092	\$2,118	\$2,350	\$2,066
Operations and Maintenance-Salaries and Benefits	\$1,039	\$1,122	\$1,122	\$1,151	\$1,096
Board Contribution to Food Services	\$0	\$0	\$47	\$48	\$45
Total Extracurricular Costs	\$109	\$113	\$109	\$112	\$105
Total Equipment Costs	\$0	\$125	\$0	\$145	\$0
Legal Costs	\$31	\$36	\$37	\$38	\$36
Employee Benefits as a percentage of salaries*	36.44%	31.43%	32.69%	31.69%	30.90%

\*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	Curriculum writing services shared with the Warren Hills Regional cluster	0
Insurance Coverages and Benefits	Group purchasing of P&C insurance through the NJ School Insurance Group	0
	Group purchasing of health/dental insurance through the Public Employer Trust	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	0
	Group purchasing of energy through the NJESC	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 the Warren County Special Services School District - special education	0
	Coordinated transportation agreement with the Warren County Special Services School District - non-public students	0
	Coordinated transportation for enrichment programs with various county school districts	0

**Estimated Tax Rates**

Municipality	Category	Amount
Franklin Twp	(A) General Fund School Levy	3,866,456
	(D) Total School Levy	4,060,706
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	413,705,026
	(H) Estimated Equalized Valuation (as of 10/01/19)	401,601,416
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9346
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9815
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9628
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0111

Employee Contract List for District

Name	Category	Measure
Deborah Mannon	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Spec Svcs
	Base Annual Salary Amount	\$102,472
	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	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	\$2,295
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$352
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,882
	Contractual Post-Employment Benefit Description of Payout of Sick days	150 days x \$60 per day / upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days x daily rate / upon retirement
	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	\$134,500
	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	06/30/24
	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	\$3,195
	Total Bonuses Amount	\$6,850
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$663
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,796
	Contractual Post-Employment Benefit Description of Payout of Sick days	124.5 days x \$100 per day / upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days x daily rate / upon retirement
	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	School Busines Admin.
	Base Annual Salary Amount	\$98,162
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$2,060
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$310
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,551
	Contractual Post-Employment Benefit Description of Payout of Sick days	113.5 days x daily rate/ upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused x daily rate / upon retirement
	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