

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,235.0	1,151.0	1,187.0
On Roll Special Ed Full-Time	188.0	170.0	207.0
On Roll Subtotal	1,423.0	1,321.0	1,394.0
In Private School Placements	6.0	4.0	0.0
Sent to Other Districts Regular	2.0	2.0	0.0
Sent to Other Districts Special Ed	6.0	4.0	2.0
Received	139.0	134.0	141.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,287,790	11,287,790	11,287,790
	Total Tuition	10-1300	1,494,986	1,828,657	2,050,444
	Transportation Fees from Other Local Education Authorities	10-1420-1440	178,593	176,385	177,762
	Unrestricted Miscellaneous Revenues	10-1XXX	399,158	32,450	45,000
	Interest Earned on Maintenance Reserve	10-1XXX	787	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	1,284	175	175
	Total Revenues from Local Sources		13,362,598	13,325,607	13,561,321
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	836,192	836,192	836,192
	Extraordinary Aid	10-3131	82,129	0	0
	Categorical Special Education Aid	10-3132	737,647	737,647	737,647
	Equalization Aid	10-3176	7,628,286	7,687,826	7,674,505
	Categorical Security Aid	10-3177	177,000	177,000	177,000
	Other State Aids	10-3XXX	35,109	0	0
	Total Revenues from State Sources		9,496,363	9,438,665	9,425,344
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	14,120	48,118	38,970
	Total Revenues from Federal Sources		14,120	48,118	38,970
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	164,903	736,107
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	205,894
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,549,792	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	196,160	191,510
	Withdrawal from Maintenance Reserve	10-310	0	665,966	0
	Adjustment for Prior Year Encumbrances		0	920,217	0
	Actual Revenues (Over)/Under Expenditures		174,786	0	0
General Fund Revenues	Total Operating Budget		23,047,867	26,309,428	24,159,146
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	1,500
	Other Revenue from Local Sources	20-1XXX	9,916	8,650	0
	Total Revenues from Local Sources	20-1XXX	9,916	8,650	1,500

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	241,326	233,845	198,768
	Title II	20-4451-4455	39,348	25,515	21,688
	Title III	20-4491-4494	2,084	0	0
	Title IV	20-4471-4474	7,577	17,050	14,493
	I.D.E.A. Part B (Handicapped)	20-4420-4429	390,911	422,704	359,299
	CARES Act Education Stabilization Fund	20-4530	0	177,492	0
	Coronavirus Relief Fund (CRF)	20-4532	0	87,199	0
	Other	20-4XXX	14,676	0	0
	Total Revenues from Federal Sources			695,922	963,805
Special Revenue Fund Revenues	Total Grants and Entitlements		705,838	972,455	595,748
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	195,660	0	0
	Transfers from Capital Reserve	40-5210	0	196,160	191,510
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		195,660	196,160	191,510
Debt Service Fund Revenues	Total Repayment of Debt		195,660	196,160	191,510
All Fund Revenues	Total Revenues/Sources		23,949,365	27,478,043	24,946,404
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	196,160	191,510
	Total Revenues/Sources Net of Transfers		23,949,365	27,281,883	24,754,894

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,580,060	5,797,877	5,744,499
	Special Education-Instruction	11-2XX-100-XXX	1,912,714	1,923,075	2,090,245
	Basic Skills/Remedial-Instruction	11-230-100-XXX	630,380	627,309	586,907
	Bilingual Education-Instruction	11-240-100-XXX	18,357	33,169	26,236
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	28,392	47,230	48,680
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	165,417	174,132	173,297
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	625,987	560,888	661,175
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	13,134	0	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	269,325	284,840	290,914
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	346,738	368,621	360,623
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	267,819	361,579	251,300
	Undistributed Expenditures-Guidance	11-000-218-XXX	156,129	192,068	175,015
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	488,646	472,168	483,147
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	498,159	585,200	563,191
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	124,835	149,043	140,598
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	38,942	74,005	70,154
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	476,737	545,556	555,052
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	499,515	541,160	551,356
	Undistributed Expenditures-Central Services	11-000-251-XXX	368,753	327,033	329,360
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	110,700	110,700	110,700
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,946,350	2,277,991	2,210,364
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,826,582	2,132,951	1,977,900
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,656,817	5,791,657	5,763,107
		Total Undistributed Expenditures		13,715,168	14,775,460
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	150
General Fund Current Expenses	Total General Current Expense		22,050,488	23,378,402	23,163,970

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	581,741	863,777	545,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	73,605	8,491	8,491
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	1,549,792	0
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	195,660	196,160	191,510
	Interest Deposit to Capital Reserve	10-604	0	175	175
	Total Capital Outlay			851,006	2,618,395
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	146,373	312,631	250,000
	General Fund Grand Total		23,047,867	26,309,428	24,159,146
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	9,916	8,650	0
	Student Activity Fund	20-475-XXX-XXX	0	0	1,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	241,326	233,845	198,768
	Title II	20-XXX-XXX-XXX	39,348	25,515	21,688
	Title III	20-XXX-XXX-XXX	2,084	0	0
	Title IV	20-XXX-XXX-XXX	7,577	17,050	14,493
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	390,911	422,704	359,299
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	177,492	0
	Other	20-XXX-XXX-XXX	14,676	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	87,199	0
	Total Federal Projects	20-XXX-XXX-XXX	695,922	963,805	594,248
Special Revenue Fund Expenses	Total Special Revenue Funds		705,838	972,455	595,748
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	195,660	196,160	191,510
	Total Debt Service Funds		195,660	196,160	191,510
All Fund Expenses	Total Expenditures/Appropriations		23,949,365	27,478,043	24,946,404
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	195,660	196,160	191,510
	Total Expenditures Net of Transfers		23,753,705	27,281,883	24,754,894

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,752,418	2,558,042	812,265	415,036
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,117,800	1,377,351	711,535	711,685
	Legal Reserve	1,064,948	0	0	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	617,807	723,939	967,784	231,677
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,190	\$13,845	\$14,438	\$15,931	\$14,724
Total Classroom Instruction	\$7,200	\$8,273	\$8,457	\$9,258	\$8,675
Classroom-Salaries and Benefits	\$6,742	\$7,541	\$7,665	\$8,368	\$8,042
Classroom-General Supplies and Textbooks	\$225	\$509	\$450	\$507	\$331
Classroom-Purchased Services	\$234	\$223	\$342	\$382	\$302
Total Support Services	\$1,915	\$2,177	\$2,339	\$2,650	\$2,328
Support Services-Salaries and Benefits	\$1,721	\$1,946	\$2,050	\$2,302	\$2,110
Total Administrative Costs	\$1,259	\$1,355	\$1,390	\$1,509	\$1,441
Administration Salaries and Benefits	\$971	\$1,023	\$1,046	\$1,140	\$1,072
Total Operations and Maintenance of Plant	\$1,557	\$1,688	\$1,872	\$2,104	\$1,906
Operations and Maintenance-Salaries and Benefits	\$898	\$981	\$1,003	\$1,090	\$1,036
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$25	\$29	\$48	\$53	\$50
Total Equipment Costs	\$37	\$411	\$303	\$666	\$391
Legal Costs	\$23	\$16	\$35	\$25	\$43
Employee Benefits as a percentage of salaries*	36.43%	46.82%	47.18%	46.51%	44.86%

\*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 2020-21 revised appropriations and the 2021-22 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)
Custodial and Maintenance Services	Cooperative Purchasing Agreement with Educational Services Commission of New Jersey	0
Insurance Coverages and Benefits	General Liability and workers' compensation are purchased through New Jersey Schools Insurance Group (consortium)	0
	Health Benefits are purchased through Schools' Health Insurance Fund (SHIF) (consortium)	0
Municipal/Public Works	Interlocal services agreement with Township of Franklin for ice control material storage and application, when needed	0
	School District provides free labor for the maintenance of Franklin Township police vehicles	0
Others	Athletic field and gymnasiums for youth recreation organizations - free of charge	0
	Provide open space (fields) for Franklin Township Community Day - free of charge	0
Purchasing	Power/Utilities - natural gas and electricity purchased through ACES (Alliance for Competitive Energy Services)	0
	Supplies - diesel fuel purchased through Gloucester County purchasing agreement	0
	Supplies - custodial supplies purchase through a consortium when price is advantageous	0
	Supplies - cooperative purchasing agreement with Hunterdon County Regional Services Commission, OMNI, and NJ EDGE	0
Technology Services	Equipment/supplies - cooperative purchasing agreement with Educational Services Commission of New Jersey	0
Transportation Services, including Fuel	Interlocal shared services agreement with Delsea Regional to provide technology services	0
	Transportation jointures with Delsea Regional and Newfield and any other district if have a route to same destination during the year	0
	Cooperative transportation agreement with GCSSSD to seek bids/quotes on routes	0

Estimated Tax Rates

Municipality	Category	Amount
Franklin Twp	(A) General Fund School Levy	11,287,790
	(D) Total School Levy	11,287,790
	(B) Estimated Net Taxable Valuation (as of 01/01/21)	1,235,266,285
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,363,159,865
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9138
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9138
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8281
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8281

Employee Contract List for District

Name	Category	Measure
Lawren Birmingham	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$99,809
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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	\$10,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,350
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,067
	Contractual Post-Employment Benefit Description of Payout of Sick days	Value of current leave time
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Value of current leave time
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days are not payable
	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
Lawren Birmingham	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
Thomas Rambone	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings and Grounds
	Base Annual Salary Amount	\$85,200
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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
Thomas Rambone	Total Allowances Amount	\$200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,358
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,272
	Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with NJSA 18A:30-3.5 - Max = \$15k
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Value of current leave time available
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days are not payable
	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	
Troy Walton	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,000
	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
Troy Walton	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/15
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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	\$5,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$32,149
	Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with NJSA 18A:30-3.5 - Max = \$15k
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Value at current leave time available
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days are not payable
	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
Troy Walton	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