

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	186.0	180.0	211.0
On Roll Special Ed Full-Time	22.0	10.0	9.0
On Roll Subtotal	208.0	190.0	220.0
Sent to Other Districts Regular	1.0		0.0
Received	1.0	1.0	0.0

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	3,769,466	3,866,456	4,039,535
	Total Tuition	10-1300	44,113	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	17,035	12,795	12,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	445	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	5,547	1,000	1,000
	Total Revenues from Local Sources		3,836,606	3,895,351	4,068,135
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	16,087	16,087	16,087
	Extraordinary Aid	10-3131	78,700	0	0
	Categorical Special Education Aid	10-3132	147,307	147,307	147,307
	Equalization Aid	10-3176	496,790	406,811	288,134
	Categorical Security Aid	10-3177	4,013	4,013	4,013
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		744,057	574,218	455,541
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	272,134	300,578	349,176
	Withdrawal from Maintenance Reserve	10-310	1,099	0	0
	Adjustment for Prior Year Encumbrances		0	145,274	0
	Actual Revenues (Over)/Under Expenditures		-408,628	0	0
General Fund Revenues	Total Operating Budget		4,445,268	4,915,421	4,872,852
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,000	2,222	1,000
	Total Revenues from Local Sources	20-1XXX	2,000	2,222	1,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	25,498	29,468	11,000
	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	53,372	56,976	42,000
	CARES Act Education Stabilization Fund	20-4530	0	16,905	0
	Coronavirus Relief Fund (CRF)	20-4532	0	7,978	0
	Other	20-4XXX	4,154	34,696	16,000
	Total Revenues from Federal Sources		93,024	156,023	74,000
Special Revenue Fund Revenues	Total Grants and Entitlements		95,024	158,245	75,000

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	203,500	194,250	0
	Total Revenues from Local Sources		203,500	194,250	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		203,500	194,250	0
Debt Service Fund Revenues	Total Repayment of Debt		203,500	194,250	0
All Fund Revenues	Total Revenues/Sources		4,743,792	5,267,916	4,947,852
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,743,792	5,267,916	4,947,852

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	1,319,799	1,592,568	1,696,778
	Special Education-Instruction	11-2XX-100-XXX	476,208	402,200	304,302
	Basic Skills/Remedial-Instruction	11-230-100-XXX	100,315	114,272	82,325
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,547	18,000	16,000
	Summer School	11-422-XXX-XXX	17,507	25,390	25,510
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,860	46,940	43,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,531	81,656	81,600
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	108,358	153,822	163,410
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	63,344	65,350	91,300
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,300	2,100	2,100
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	241,519	252,750	257,300
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	24,410	30,310	25,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	94,343	105,896	103,050
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,790	13,000	13,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	186,908	199,550	200,700
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	43,588	47,260	48,150
	Undistributed Expenditures-Central Services	11-000-251-XXX	143,374	147,900	151,225
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	15,648	15,800	16,100
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	356,041	417,286	388,515
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	146,087	207,545	200,200
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	841,849	904,159	938,500
	Undistributed Expenditures-Food Services	11-000-310-930	11,104	10,000	10,000
		Total Undistributed Expenditures		2,358,054	2,701,324
General Fund Current Expenses for Increased Reserves	Increase In Current Expense Emergency Reserve	10-607	30,000	0	0
	Interest Earned on Current Expense Emergency Res	10-607	445	100	100
General Fund Current Expenses	Total General Current Expense		4,315,875	4,853,854	4,859,165

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	36,159	47,880	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,687	12,687	12,687
	Increase In Capital Reserve	10-604	75,000	0	0
	Interest Deposit to Capital Reserve	10-604	5,547	1,000	1,000
	Total Capital Outlay		129,393	61,567	13,687
General Fund Expenses and Transfers	General Fund Grand Total		4,445,268	4,915,421	4,872,852
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	2,222	1,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	25,498	29,468	11,000
	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	53,372	56,976	42,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	16,905	0
	Other	20-XXX-XXX-XXX	4,154	34,696	16,000
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	7,978	0
	Total Federal Projects	20-XXX-XXX-XXX	93,024	156,023	74,000
Special Revenue Fund Expenses	Total Special Revenue Funds		95,024	158,245	75,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	203,500	194,250	0
	Total Debt Service Funds		203,500	194,250	0
All Fund Expenses	Total Expenditures/Appropriations		4,743,792	5,267,916	4,947,852
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,743,792	5,267,916	4,947,852

**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	631,488	712,035	713,035	714,035
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	293,312	292,213	292,213	292,213
	Legal Reserve	361,731	478,713	269,316	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	80,445	80,545	80,645
	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	460,981	421,041	329,860	250,000
	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	\$20,484	\$19,933	\$20,424	\$24,207	\$20,979
Total Classroom Instruction	\$12,375	\$11,886	\$12,002	\$14,391	\$12,369
Classroom-Salaries and Benefits	\$11,694	\$11,480	\$11,325	\$13,558	\$11,707
Classroom-General Supplies and Textbooks	\$595	\$260	\$564	\$701	\$551
Classroom-Purchased Services	\$86	\$147	\$113	\$132	\$111
Total Support Services	\$3,655	\$3,598	\$3,907	\$4,464	\$4,067
Support Services-Salaries and Benefits	\$2,778	\$2,825	\$2,822	\$3,239	\$3,013
Total Administrative Costs	\$2,250	\$2,351	\$2,297	\$2,704	\$2,381
Administration Salaries and Benefits	\$1,952	\$2,042	\$1,978	\$2,333	\$2,059
Total Operations and Maintenance of Plant	\$2,092	\$1,960	\$2,066	\$2,473	\$2,021
Operations and Maintenance-Salaries and Benefits	\$1,122	\$1,051	\$1,096	\$1,187	\$1,073
Board Contribution to Food Services	\$0	\$54	\$45	\$53	\$45
Total Extracurricular Costs	\$113	\$84	\$105	\$121	\$93
Total Equipment Costs	\$125	\$174	\$0	\$252	\$0
Legal Costs	\$36	\$22	\$36	\$61	\$36
Employee Benefits as a percentage of salaries*	31.43%	30.22%	30.90%	30.35%	31.19%

\*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)
Curriculum Services	Curriculum writing services shared with the Warren Hills cluster	0
Insurance Coverages and Benefits	Group purchasing of P&C insurance through the New Jersey School Insurance Group	0
	Group purchasing of health and dental insurance through the Public Employer Trust	0
Municipal/Public Works	Snow plowing vs. floor cleaning agreement with the municipality	0
Others	Weather reporting service shared with Warren Hills cluster	0
Professional Staff Development	Shared services for county-wide professional development experiences, as well as other periodic shared professional development experiences with the Warren Hills Cluster	0
Purchasing	Group purchasing of products and services via the Hunterdon County ESC and the ESCNJ	0
	Group purchasing of energy (gas and electric) through the ESCNJ	0
Technology Services	Offsite back-up, computer/network service and repair, and server monitoring through the Hunterdon County ESC	0
Transportation Services, including Fuel	Joint transportation agreements with Warren Hills Regional BOE and Mansfield Twp BOE	0
	Coordinated transportation agreement with the Warren County Special Services School District	0



**Estimated Tax Rates**

Municipality	Category	Amount
Franklin Twp	(A) General Fund School Levy	4,039,535
	(D) Total School Levy	4,039,535
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	413,602,351
	(H) Estimated Equalized Valuation (as of 10/01/20)	412,984,108
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9767
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9767
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9781
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9781

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	\$104,521
	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	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	\$1,019
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$249
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,040
	Contractual Post-Employment Benefit Description of Payout of Sick days	150 days x \$60/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 paid
	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	CSA
	Base Annual Salary Amount	\$138,000
	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	\$2,751
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$450
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$24,565
	Contractual Post-Employment Benefit Description of Payout of Sick days	139.5 days x \$100/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	Board Sec
	Base Annual Salary Amount	\$100,125
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$1,226
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$223
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,702
	Contractual Post-Employment Benefit Description of Payout of Sick days	128.5 x daily rate, upon retirement / \$15k max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused 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

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