

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	367.0	369.0	362.0
Pupils On Roll Special Ed Full-Time	96.0	94.0	91.0
Pupils On Roll SUBTOTAL	463.0	463.0	453.0
Pupils in Private School Placements	1.0	2.0	1.0
Pupils Sent to Other Districts Regular	2.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	3.0	2.0	2.0
Pupils Received	5.0	3.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,586,239	4,806,638	4,994,231
Total Tuition	10-1300	86,715	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	44,542	36,000	33,000
Interest Earned On Capital Reserve Funds	10-1XXX	666	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	3,000	1,000	1,000
Subtotal - Revenues From Local Sources		4,721,162	4,844,638	5,029,231
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	44,622	44,622	44,622
Extraordinary Aid	10-3131	22,776	0	0
Categorical Special Education Aid	10-3132	277,326	277,326	277,326
Equalization Aid	10-3176	2,646,715	2,646,715	2,646,715
Categorical Security Aid	10-3177	78,236	78,236	78,236
Adjustment Aid	10-3178	206,245	206,245	206,245
Other State Aids	10-3XXX	16,317	9,060	9,060
Subtotal - Revenues From State Sources		3,292,237	3,262,204	3,262,204
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	8,256	16,032	16,103
Subtotal - Revenues From Federal Sources		8,256	16,032	16,103
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	477,243	504,443
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	250,000	220,000
Actual Revenues (Over)/Under Expenditures		-166,804	0	0
Total Operating Budget		7,854,851	8,850,117	9,031,981
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,000	1,000	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Local Sources	20-1XXX	2,000	1,000	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	52,467	100,849	100,849
Total Revenues From State Sources		52,467	100,849	100,849
Revenues from Federal Sources:				
Title I	20-4411-4416	98,518	93,369	61,000
Title II	20-4451-4455	25,381	26,314	15,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	175,573	247,064	120,000
Other	20-4XXX	6,070	1,302	0
Total Revenues From Federal Sources		305,542	368,049	196,000
Total Grants And Entitlements		360,009	469,898	296,849
Total Revenues/Sources		8,214,860	9,320,015	9,328,830
Total Revenues/Sources Net of Transfers		8,214,860	9,320,015	9,328,830

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,143,025	2,167,756	2,180,874
Special Education - Instruction	11-2XX-100-XXX	1,009,577	1,035,421	1,085,682
Basic Skills/Remedial - Instruction	11-230-100-XXX	35,086	49,612	60,342
Bilingual Education - Instruction	11-240-100-XXX	31,880	35,207	36,641
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	36,317	44,443	44,982
School-Sponsored Athletics - Instruction	11-402-100-XXX	35,580	37,741	38,448
Summer School	11-422-XXX-XXX	13,400	13,500	14,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	217,548	240,064	181,006
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	27,231	27,619
Undist. Expenditures - Health Services	11-000-213-XXX	85,251	90,565	90,230
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	138,692	180,905	233,527
Undist. Expenditures - Guidance	11-000-218-XXX	128,580	125,039	125,769
Undist. Expenditures - Child Study Teams	11-000-219-XXX	322,989	334,686	341,126
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	98,208	107,767	111,629
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	29,617	34,445	35,772
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	450	22,000	22,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	315,652	360,712	334,079
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	182,600	182,857	171,966
Undist. Expend. - Central Services	11-000-251-XXX	219,411	214,024	197,440
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	932,194	1,000,179	994,557
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	232,714	291,360	295,228
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,514,497	1,877,970	2,131,433
Total Undistributed Expenditures		4,418,403	5,089,804	5,293,381
Total General Current Expense		7,723,268	8,473,484	8,755,150
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	16,437	2,500	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	23,907	254,133	224,133
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		40,344	257,633	225,133
Transfer Of Funds To Charter Schools	10-000-100-56X	91,239	119,000	51,698
General Fund Grand Total		7,854,851	8,850,117	9,031,981
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,000	1,000	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,361	8,222	8,222
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	17,034	45,686	45,686
Nonpublic Handicapped Services	20-XXX-XXX-XXX	14,479	29,436	29,436
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,885	13,089	13,089
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,708	4,416	4,416
Total Other State Projects		52,467	100,849	100,849
Total State Projects	20-XXX-XXX-XXX	52,467	100,849	100,849
Federal Projects:				
Title I	20-XXX-XXX-XXX	98,518	93,369	61,000
Title II	20-XXX-XXX-XXX	25,381	26,314	15,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	175,573	247,064	120,000
Other	20-XXX-XXX-XXX	6,070	1,302	0
Total Federal Projects	20-XXX-XXX-XXX	305,542	368,049	196,000
Total Special Revenue Funds		360,009	469,898	296,849
Total Expenditures/Appropriations		8,214,860	9,320,015	9,328,830
Total Expenditures Net of Transfers		8,214,860	9,320,015	9,328,830

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	388,788	407,774	348,116	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	426,559	507,451	258,451	39,451
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	681,986	748,912	406,327	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,591	\$15,717	\$17,623	\$17,340	\$18,396
Total Classroom Instruction	\$8,537	\$9,074	\$10,228	\$9,825	\$10,539
Classroom-Salaries and Benefits	\$8,343	\$8,722	\$9,889	\$9,484	\$10,191
Classroom-General Supplies and Textbooks	\$146	\$306	\$250	\$236	\$245
Classroom-Purchased Services	\$48	\$45	\$89	\$105	\$104
Total Support Services	\$2,051	\$2,228	\$2,676	\$2,655	\$2,931
Support Services-Salaries and Benefits	\$1,879	\$2,054	\$2,368	\$2,320	\$2,476
Total Administrative Costs	\$1,890	\$1,957	\$2,033	\$2,110	\$2,085
Administration Salaries and Benefits	\$1,651	\$1,698	\$1,713	\$1,655	\$1,758
Total Operations and Maintenance of Plant	\$1,927	\$2,254	\$2,412	\$2,487	\$2,558
Operations and Maintenance-Salaries and Benefits	\$906	\$1,002	\$1,139	\$1,097	\$1,170
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$187	\$193	\$235	\$227	\$241
Total Equipment Costs	\$68	\$36	\$0	\$5	\$0
Legal Costs	\$8	\$11	\$11	\$59	\$11
Employee Benefits as a percentage of salaries*	32.05%	31.46%	40.59%	38.11%	42.35%

*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 (formerly the Comparative Spending Guide) 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 2014-15 revised appropriations and the 2015-16 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Since July 2009, contracted out of Franklin's Business Administrator to the Hamburg Boro BOE	0
Special Education Services	Sussex County Educational Services Commission-Purchase various public student services.	0
Others	Sussex County Educational Services Commission-Purchase various services for non-public students	0
Transportation Services, including Fuel	Sussex County Regional Transportation Cooperative-Purchase various student transportation services	0
Transportation Services, including Fuel	Inter-local agreement with Hardyston Township to purchase gasoline	0
Purchasing	Sussex County Renewable Energy [Solar] Program-The County of Sussex is the lead agency	0
Purchasing	Alliance for Competitive Energy Services [ACES] Consortium-electric cooperative	0
Purchasing	Rockaway Twp. BOE/Central Morris Cooperative for #2 fuel oil.	0
Purchasing	Morris County ESC/Ed-Data program-art, general, P/E, maintenance supply bidding service.	0
Purchasing	Alliance for Competitive Telecommunications [ACT] Consortium-long distance telephone service	0
Purchasing	Morris County Pricing Council-propane and various supply/repair services	0
Purchasing	Middlesex Educational Services Commission-general & custodial supplies	0
Purchasing	Hunterdon County Educational Services Commission Cooperative Pricing System-general & custodial supplies	0
Municipal/Public Works	Franklin Borough-road salt, snow plowing & various repair services	0
Insurance Coverages and Benefits	New Jersey School Employees Health Benefits Program-Employee medical insurance	0
Insurance Coverages and Benefits	Brown & Brown Dental Trust-Employee dental insurance	0
Insurance Coverages and Benefits	School Alliance Insurance Fund [SAIF]-Property, liability & workers' comp. insurance	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,900,435
(B) Estimated Net Taxable Valuation (as of 01/20/15)	391,758,530
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.2509
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,900,435
(E) Estimated Net Taxable Valuation (as of 01/20/15)	391,758,530
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2509

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,900,435
(H) Estimated Equalized Valuation (as of 10/01/14)	417,048,163
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1750
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,900,435
(K) Estimated Equalized Valuation (as of 10/01/14)	417,048,163
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.1750

NAME=PATRICIA J. PFEIL

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$153,467
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	10
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	HOLIDAY & ILL IN FAMILY
Total Allowances Amount	\$2,921
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$12,469
Contractual Post-Employment Benefit Description of Payout of Sick days	65 days@ 30% of per diem @1/240 of salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	not in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=PATRICIA J. PFEIL

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$6,394
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	buyback 10 days@ ye if not used @ 1/240th
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=THOMAS N. TURNER

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$177,247
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16

NAME=THOMAS N. TURNER

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	HOLIDAY & ILL IN FAMILY
Total Allowances Amount	\$7,681
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,048
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,905
Contractual Post-Employment Benefit Description of Payout of Sick days	value capped as of 6/8/2007
Contractual Post-Employment Benefit Description of Payout of Vacation days	not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	not in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=WILLIAM J. SABO

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$174,728
Full-Time Equivalent (FTE)	1.0

NAME=WILLIAM J. SABO

CATEGORY	MEASURE
Shared with Another District?	Y
Shared County	37
Shared District	1930
Job Title Other District	BUSINESS ADMINISTRATOR
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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	12
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	HOLIDAY & ILL IN FAMILY
Total Allowances Amount	\$13,025
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$59,377
Contractual Post-Employment Benefit Description of Payout of Sick days	value of sick days as of 6/8/2007
Contractual Post-Employment Benefit Description of Payout of Vacation days	max of 48 days @ 1/260 of salary
Contractual Post-Employment Benefit Description of Payout of Personal days	not in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

NAME=WILLIAM J. SABO

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	14/15 salary includes the inter-local agreement
Additional Comment 2	salary to provide services to the Hamburg BOE
Additional Comment 3	