

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	369.0	372.0	366.0
Pupils On Roll Special Ed Full-Time	94.0	103.0	102.0
Pupils On Roll SUBTOTAL	463.0	475.0	468.0
Pupils in Private School Placements	2.0	1.0	1.0
Pupils Sent to Other Districts Special Ed	2.0	3.0	2.0
Pupils Received	3.0	2.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,806,638	4,994,231	5,181,152
Total Tuition	10-1300	46,043	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	38,473	33,000	33,000
Interest Earned On Capital Reserve Funds	10-1XXX	783	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	3,000	1,000	1,000
Subtotal - Revenues From Local Sources		4,894,937	5,029,231	5,216,152
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	44,622	44,622	44,842
Extraordinary Aid	10-3131	22,959	0	0
Categorical Special Education Aid	10-3132	277,326	277,326	281,158
Equalization Aid	10-3176	2,646,715	2,646,715	2,659,880
Categorical Security Aid	10-3177	78,236	78,236	79,508
Adjustment Aid	10-3178	206,245	206,245	199,026
Parcc Readiness Aid	10-3181		0	4,530
Per Pupil Growth Aid	10-3182		0	4,530
Professional Learning Community Aid	10-3183		0	4,650
Host District Support Aid	10-3184		0	182
Other State Aids	10-3XXX	10,583	9,060	0
Subtotal - Revenues From State Sources		3,286,686	3,262,204	3,278,306
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	23,133	16,103	13,907
ARRA/SEMI Revenue	10-4210	13,671	0	0
Subtotal - Revenues From Federal Sources		36,804	16,103	13,907
Budgeted Fund Balance - Operating Budget	10-303	0	504,443	628,488
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	220,000	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-147,578	0	0
Total Operating Budget		8,070,849	9,031,981	9,136,853
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	7,403	300	0
Total Revenues From Local Sources	20-1XXX	7,403	300	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	68,309	74,384	74,384
Total Revenues From State Sources		68,309	74,384	74,384
Revenues from Federal Sources:				
Title I	20-4411-4416	93,369	96,174	63,000
Title II	20-4451-4455	24,711	26,651	15,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	210,358	240,741	147,000
Other	20-4XXX	1,302	0	0
Total Revenues From Federal Sources		329,740	363,566	225,000
Total Grants And Entitlements		405,452	438,250	299,384
Total Revenues/Sources		8,476,301	9,470,231	9,436,237
Total Revenues/Sources Net of Transfers		8,476,301	9,470,231	9,436,237

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,186,873	2,156,874	2,241,778
Special Education - Instruction	11-2XX-100-XXX	979,880	1,204,682	1,186,905
Basic Skills/Remedial - Instruction	11-230-100-XXX	43,133	51,342	73,140
Bilingual Education - Instruction	11-240-100-XXX	34,207	36,641	37,009
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	38,498	44,982	45,532
School-Sponsored Athletics - Instruction	11-402-100-XXX	34,954	38,448	39,169
Summer School	11-422-XXX-XXX	8,974	16,800	14,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	142,868	98,006	152,704
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	24,431	27,619	28,531
Undist. Expenditures - Health Services	11-000-213-XXX	86,315	90,230	91,124
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	173,302	249,527	281,177
Undist. Expenditures - Guidance	11-000-218-XXX	122,189	125,769	130,195
Undist. Expenditures - Child Study Teams	11-000-219-XXX	328,540	311,126	320,075
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	101,346	111,629	99,518
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	33,428	37,772	37,965
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	19,020	22,000	22,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	326,451	367,079	349,596
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	160,539	188,966	182,760
Undist. Expend. - Central Services	11-000-251-XXX	207,915	216,440	199,207
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	858,763	994,557	1,020,230
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	279,449	339,228	340,646
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,552,069	2,002,433	2,162,659
Undistributed Expenditures-Food Services	11-000-310-930	0	15,000	0
Total Undistributed Expenditures		4,416,625	5,197,381	5,418,387
Total General Current Expense		7,743,144	8,747,150	9,056,720

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	13,881	8,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	231,736	224,133	4,133
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		245,617	233,133	5,133
Transfer Of Funds To Charter Schools	10-000-100-56X	82,088	51,698	75,000
General Fund Grand Total		8,070,849	9,031,981	9,136,853
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	7,403	300	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,331	8,051	8,051
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	34,220	26,397	26,397
Nonpublic Handicapped Services	20-XXX-XXX-XXX	14,125	20,055	20,055
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,633	12,690	12,690
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	3,666	3,666
Nonpublic Security Aid	20-XXX-XXX-XXX	0	3,525	3,525
Total Other State Projects		68,309	74,384	74,384
Total State Projects	20-XXX-XXX-XXX	68,309	74,384	74,384
Federal Projects:				
Title I	20-XXX-XXX-XXX	93,369	96,174	63,000
Title II	20-XXX-XXX-XXX	24,711	26,651	15,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	210,358	240,741	147,000
Other	20-XXX-XXX-XXX	1,302	0	0
Total Federal Projects	20-XXX-XXX-XXX	329,740	363,566	225,000
Total Special Revenue Funds		405,452	438,250	299,384
Total Expenditures/Appropriations		8,476,301	9,470,231	9,436,237
Total Expenditures Net of Transfers		8,476,301	9,470,231	9,436,237

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	407,774	386,269	338,153	248,153
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	507,451	480,631	261,631	262,631
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	748,912	944,815	538,488	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
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)			0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,717	\$15,579	\$18,396	\$17,605	\$18,456
Total Classroom Instruction	\$9,074	\$9,014	\$10,539	\$10,104	\$10,682
Classroom-Salaries and Benefits	\$8,722	\$8,538	\$10,191	\$9,782	\$10,357
Classroom-General Supplies and Textbooks	\$306	\$407	\$245	\$223	\$224
Classroom-Purchased Services	\$45	\$69	\$104	\$99	\$101
Total Support Services	\$2,228	\$2,414	\$2,931	\$2,692	\$2,850
Support Services-Salaries and Benefits	\$2,054	\$2,136	\$2,476	\$2,214	\$2,301
Total Administrative Costs	\$1,957	\$1,856	\$2,085	\$2,098	\$2,096
Administration Salaries and Benefits	\$1,698	\$1,544	\$1,758	\$1,640	\$1,779
Total Operations and Maintenance of Plant	\$2,254	\$2,071	\$2,558	\$2,417	\$2,552
Operations and Maintenance-Salaries and Benefits	\$1,002	\$996	\$1,170	\$1,098	\$1,210
Board Contribution to Food Services	\$0	\$0	\$0	\$32	\$0
Total Extracurricular Costs	\$193	\$194	\$241	\$226	\$236
Total Equipment Costs	\$36	\$30	\$0	\$17	\$0
Legal Costs	\$11	\$24	\$11	\$79	\$11
Employee Benefits as a percentage of salaries*	31.46%	32.43%	42.35%	39.30%	41.22%

\*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 2015-16 revised appropriations and the 2016-17 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 Franklin's Business Administrator to the Hamburg 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 Township 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 County Educational Services Commission Cooperative bid program-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, garbage pick up and various repair services.	0
Insurance Coverages and Benefits	New Jersey School Employees Health Benefits Program-Employee medical & dental insurance.	0
Insurance Coverages and Benefits	School Alliance Insurance Fund [SAIF]-Property, liability & workers' comp. insurance.	0



A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,087,691
(B) Estimated Net Taxable Valuation (as of 01/12/16)	400,632,049
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.2699
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,087,691
(E) Estimated Net Taxable Valuation (as of 01/12/16)	400,632,049
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.2699
-----	
B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,087,691
(H) Estimated Equalized Valuation (as of 10/01/15)	409,703,658
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2418
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,087,691
(K) Estimated Equalized Valuation (as of 10/01/15)	409,703,658
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2418
-----	

NAME=CAROLYN RYDER

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	SUPERVISOR OF INSTRUCTION
Base Annual Salary Amount	\$75,000
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	193
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	15
Description of Other Contracted Non-Working Days	HOLIDAY AND ILL IN FAMILY
Total Allowances Amount	\$3,162
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	not in contract
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=CAROLYN RYDER

CATEGORY	MEASURE
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=PATRICIA J. PFEIL

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$157,006
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	07/01/15
End Date of Contract	06/30/16
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 AND ILL IN FAMILY
Total Allowances Amount	\$2,264
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	\$12,756
Contractual Post-Employment Benefit Description of Payout of Sick days	max. 65 days @ 30% @ 1/240th 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	\$6,542
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 of 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	07/01/15
End Date of Contract	06/30/18
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	14
Description of Other Contracted Non-Working Days	HOLIDAYS
Total Allowances Amount	\$7,365
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	\$51,990
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	max of 50 days @ 1/260th 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	

NAME=THOMAS N. TURNER

CATEGORY	MEASURE
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	\$178,241
Full-Time Equivalent (FTE)	1.0
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	27
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 AND ILL IN FAMILY
Total Allowances Amount	\$13,333
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	\$84,290
Contractual Post-Employment Benefit Description of Payout of Sick days	max 184.5 sick days as of 6/8/2007 @ 30% of per diem @ 1/200th of current salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	max. 51 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	



NAME=WILLIAM J. SABO

CATEGORY	MEASURE
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	15/16 salary includes the inter-local agreement
Additional Comment 2	salary to provide services to the Hamburg BOE
Additional Comment 3	