

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	372.0	366.0	366.0
Pupils On Roll Special Ed Full-Time	103.0	102.0	103.0
Pupils On Roll SUBTOTAL	475.0	468.0	469.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	3.0	2.0	2.0
Pupils Received	2.0		0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,994,231	5,181,152	5,334,774
Total Tuition	10-1300	46,016	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	48,771	33,000	23,000
Interest Earned On Capital Reserve Funds	10-1XXX	864	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	3,000	1,000	1,000
Subtotal - Revenues From Local Sources		5,092,882	5,216,152	5,359,774
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	44,622	44,842	44,842
Extraordinary Aid	10-3131	11,663	0	0
Categorical Special Education Aid	10-3132	277,326	281,158	281,158
Equalization Aid	10-3176	2,646,715	2,659,880	2,659,880
Categorical Security Aid	10-3177	78,236	79,508	79,508
Adjustment Aid	10-3178	206,245	199,026	199,026
Parcc Readiness Aid	10-3181	0	4,530	4,530
Per Pupil Growth Aid	10-3182	0	4,530	4,530
Professional Learning Community Aid	10-3183	0	4,650	4,650
Host District Support Aid	10-3184	0	182	343
Other State Aids	10-3XXX	11,245	0	0
Subtotal - Revenues From State Sources		3,276,052	3,278,306	3,278,467
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	36,604	11,373	19,397
ARRA/SEMI Revenue	10-4210	0	2,534	0
Subtotal - Revenues From Federal Sources		36,604	13,907	19,397
Budgeted Fund Balance - Operating Budget	10-303	0	628,488	758,144
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	150,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Financing Sources	10-5XXX	11,351	0	0
Actual Revenues (Over)/Under Expenditures		-297,278	0	0
Total Operating Budget		8,119,611	9,136,853	9,565,782
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	300	2,400	0
Total Revenues From Local Sources	20-1XXX	300	2,400	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	58,355	0	0
Total Revenues From State Sources		58,355	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	96,174	94,372	61,000
Title II	20-4451-4455	24,813	24,978	15,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	213,279	225,947	144,000
Total Revenues From Federal Sources		334,266	345,297	220,000
Total Grants And Entitlements		392,921	347,697	220,000
Total Revenues/Sources		8,512,532	9,484,550	9,785,782
Total Revenues/Sources Net of Transfers		8,512,532	9,484,550	9,785,782

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,213,924	2,339,778	2,410,829
Special Education - Instruction	11-2XX-100-XXX	1,077,836	1,155,905	1,182,414
Basic Skills/Remedial - Instruction	11-230-100-XXX	57,866	60,140	61,903
Bilingual Education - Instruction	11-240-100-XXX	36,940	40,009	42,327
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	42,325	48,532	48,448
School-Sponsored Athletics - Instruction	11-402-100-XXX	37,924	39,169	39,558
Summer School	11-422-XXX-XXX	14,288	14,800	14,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	75,568	48,704	93,531
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	25,078	28,531	0
Undist. Expenditures - Health Services	11-000-213-XXX	89,909	121,124	101,565
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	250,735	281,177	280,555
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	74,000	80,000
Undist. Expenditures - Guidance	11-000-218-XXX	124,538	96,195	97,569
Undist. Expenditures - Child Study Teams	11-000-219-XXX	308,251	320,075	316,348
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	110,637	101,518	91,961
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	37,552	39,965	39,319
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,067	22,000	22,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	326,793	383,596	311,970
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	180,564	200,760	222,121
Undist. Expend. - Central Services	11-000-251-XXX	193,722	218,207	214,879
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	871,810	1,020,230	997,686
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	304,906	306,646	297,368
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,499,592	2,065,659	2,323,498
Undistributed Expenditures-Food Services	11-000-310-930	30,000	0	0
Total Undistributed Expenditures		4,443,722	5,328,387	5,490,370
Total General Current Expense		7,924,825	9,026,720	9,290,649

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,453	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	124,618	4,133	154,133
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		149,071	5,133	155,133
Transfer Of Funds To Charter Schools	10-000-100-56X	45,715	105,000	120,000
General Fund Grand Total		8,119,611	9,136,853	9,565,782
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	300	2,400	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,327	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	26,226	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	11,144	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,390	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	2,268	0	0
Total Other State Projects		58,355	0	0
Total State Projects	20-XXX-XXX-XXX	58,355	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	96,174	94,372	61,000
Title II	20-XXX-XXX-XXX	24,813	24,978	15,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	213,279	225,947	144,000
Total Federal Projects	20-XXX-XXX-XXX	334,266	345,297	220,000
Total Special Revenue Funds		392,921	347,697	220,000
Total Expenditures/Appropriations		8,512,532	9,484,550	9,785,782
Total Expenditures Net of Transfers		8,512,532	9,484,550	9,785,782

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	386,269	353,848	363,848	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	480,631	572,361	573,361	424,361
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	944,815	1,182,784	644,296	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,579	\$16,159	\$18,456	\$18,851	\$19,305
Total Classroom Instruction	\$9,014	\$9,349	\$10,682	\$10,777	\$11,402
Classroom-Salaries and Benefits	\$8,538	\$8,952	\$10,357	\$10,432	\$11,055
Classroom-General Supplies and Textbooks	\$407	\$349	\$224	\$226	\$228
Classroom-Purchased Services	\$69	\$48	\$101	\$119	\$119
Total Support Services	\$2,414	\$2,540	\$2,850	\$2,998	\$2,888
Support Services-Salaries and Benefits	\$2,136	\$2,092	\$2,301	\$2,281	\$2,163
Total Administrative Costs	\$1,856	\$1,857	\$2,096	\$2,235	\$2,188
Administration Salaries and Benefits	\$1,544	\$1,542	\$1,779	\$1,747	\$1,859
Total Operations and Maintenance of Plant	\$2,071	\$2,109	\$2,552	\$2,558	\$2,546
Operations and Maintenance-Salaries and Benefits	\$996	\$1,048	\$1,210	\$1,211	\$1,259
Board Contribution to Food Services	\$0	\$64	\$0	\$0	\$0
Total Extracurricular Costs	\$194	\$210	\$236	\$244	\$251
Total Equipment Costs	\$30	\$52	\$0	\$0	\$0
Legal Costs	\$24	\$24	\$11	\$80	\$11
Employee Benefits as a percentage of salaries*	32.43%	29.99%	41.22%	39.02%	43.47%

*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 2016-17 revised appropriations and the 2017-18 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, the Franklin Borough BOE has contracted out its Business Administrator to the Hamburg Borough BOE.	0
Special Education Services	Sussex County Educational Services Commission-various services contracted on an as needed basis.	0
Transportation Services, including Fuel	Hopatcong Boro BOE/Sussex County Regional Transportation Cooperative-Student transportation services.	0
Purchasing	Sussex County Renewable Energy [Solar] Program-The County of Sussex is the lead agency.	0
Purchasing	Morris County Pricing Council-Propane & # 2 fuel oil and various repair services.	0
Purchasing	Hunterdon County Educational Services Commission Cooperative Pricing System-General, maintenance supplies & repairs.	0
Purchasing	Alliance for Telecommunications [ACT]-Long distance telephone service.	0
Purchasing	Hardyston Township-gasoline for school vehicles.	0
Purchasing	The Educational Services Commission of NJ Purchasing Cooperative-Custodial, maintenance and general supplies.	0
Purchasing	Alliance for Competitive Energy Services [ACES]-Electricity purchases.	0
Purchasing	Morris County Educational Services Commission/Ed-Data Cooperative Purchasing Program-General, art, P/E & maintenance supplies.	0
Municipal/Public Works	Franklin Borough-Road salt, snow plowing and various repair services.	0
Insurance Coverages and Benefits	New Jersey School Employees Health Benefits Program-Employee medical & dental benefits.	0
Insurance Coverages and Benefits	School Alliance Insurance Fund [SAIF]-Property, liability & workers' comp. insurance.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,257,963
(B) Estimated Net Taxable Valuation (as of 01/17/17)	399,364,584
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3166
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,257,963
(E) Estimated Net Taxable Valuation (as of 01/17/17)	399,364,584
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3166

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,257,963
(H) Estimated Equalized Valuation (as of 10/01/16)	416,902,554
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2612
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,257,963
(K) Estimated Equalized Valuation (as of 10/01/16)	416,902,554
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2612

NAME=CAROLYN RYDER

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	SUPERVISOR OF INSTRCUTION
Base Annual Salary Amount	\$79,028
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	07/01/16
End Date of Contract	06/30/17
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	\$3,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$4,319
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	n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=JOHN R. GIACCHI

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$127,000
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	11/01/16
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	4
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	\$9,377
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,816
Contractual Post-Employment Benefit Description of Payout of Sick days	currently 8 days @ 1/260th of salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	currently 8 days @ 1/260th of salary
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=JOHN R. GIACCHI

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	\$160,106
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	07/01/16
End Date of Contract	06/30/17
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	\$2,000
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	\$13,009
Contractual Post-Employment Benefit Description of Payout of Sick days	max 65 days @ 30% of current salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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	\$6,671
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@Y/E @ 1/240th if not used
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	\$181,814
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	07/01/16
End Date of Contract	06/30/17
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	\$14,249
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	\$85,980
Contractual Post-Employment Benefit Description of Payout of Sick days	max 184.5 sick days as of 6/8/2007 @ 30% per diem @ 1/200 of current salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	max 51 days @ 1/260th of current salary
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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	16/17 salary includes the inter-local agreement
Additional Comment 2	salary to provide services to the Hamburg BOE
Additional Comment 3	