

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	395	367	362
Pupils On Roll - Special Full-Time	100	96	93
Subtotal - Pupils On Roll	495	463	455
Private School Placements	1	1	1
Pupils Sent to Other Districts-Reg Prog	1	2	0
Pupils Sent to Other Dists-Spec Ed Prog	3	3	3
Pupils Received	7	5	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,496,313	4,586,239	4,806,638
Total Tuition	10-1300	89,992	0	0
Rents And Royalties	10-1910	1,500	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	86,612	42,700	36,000
Interest Earned On Capital Reserve Funds	10-1XXX	635	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	0	2,000	1,000
Subtotal - Revenues From Local Sources		4,675,052	4,631,939	4,844,638
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	41,204	44,622	44,622
Extraordinary Aid	10-3131	31,272	0	0
Categorical Special Education Aid	10-3132	270,678	277,326	277,326
Equalization Aid	10-3176	2,525,242	2,646,715	2,646,715
Categorical Security Aid	10-3177	75,094	78,236	78,236
Adjustment Aid	10-3178	206,245	206,245	206,245
Other State Aids	10-3XXX	516	0	9,060
Subtotal - Revenues From State Sources		3,150,251	3,253,144	3,262,204
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	12,221	15,400	16,032
Subtotal - Revenues From Federal Sources		12,221	15,400	16,032
Budgeted Fund Balance - Operating Budget	10-303	0	446,401	477,243
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	250,000
Transfers From Other Funds	10-5200	5,000	0	0
Actual Revenues (Over)/Under Expenditures		-127,209	0	0
Total Operating Budget		7,715,315	8,346,884	8,850,117

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	87,558	127,034	127,034
Total Revenues From State Sources		87,558	127,034	127,034
Revenues from Federal Sources:				
Title I	20-4411-4416	102,229	98,518	72,500
Title II	20-4451-4455	23,920	26,369	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	200,327	224,531	167,000
Other	20-4XXX	6,070	0	0
Total Revenues From Federal Sources		332,546	349,418	249,500
Total Grants And Entitlements		420,104	476,452	376,534
Total Revenues/Sources		8,135,419	8,823,336	9,226,651
Total Revenues/Sources Net of Transfers		8,135,419	8,823,336	9,226,651

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,038,307	2,122,979	2,187,756
Special Education - Instruction	11-2XX-100-XXX	1,084,864	1,046,936	1,024,421
Basic Skills/Remedial - Instruction	11-230-100-XXX	35,717	47,961	49,612
Bilingual Education - Instruction	11-240-100-XXX	30,424	34,329	35,207
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	38,231	44,653	44,443
School-Sponsored Athletics - Instruction	11-402-100-XXX	36,193	38,558	37,741
Summer School	11-422-XXX-XXX	13,204	14,500	13,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	218,092	239,014	259,064
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	0	27,231
Undist. Expenditures - Health Services	11-000-213-XXX	81,543	86,704	86,565
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	137,673	169,283	170,905
Undist. Expenditures - Guidance	11-000-218-XXX	131,064	136,089	123,039
Undist. Expenditures - Child Study Teams	11-000-219-XXX	320,475	337,123	334,686
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	76,547	99,147	100,767
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	28,484	30,552	34,445
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,579	17,000	17,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	331,587	363,957	328,712
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	177,628	205,833	166,857
Undist. Expend. - Central Services	11-000-251-XXX	223,158	246,853	195,024
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	839,624	909,214	935,179
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	212,738	243,016	291,360
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,542,711	1,806,050	1,999,470
Total Undistributed Expenditures		4,329,903	4,889,835	5,070,304
Total General Current Expense		7,606,843	8,239,751	8,462,984
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	33,235	10,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,680	4,133	254,133
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		35,915	15,133	255,133
Transfer Of Funds To Charter Schools	10-000-100-56X	72,557	92,000	132,000
General Fund Grand Total		7,715,315	8,346,884	8,850,117
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,760	7,734	7,734
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,125	61,631	61,631
Nonpublic Handicapped Services	20-XXX-XXX-XXX	21,219	43,954	43,954
Nonpublic Nursing Services	20-XXX-XXX-XXX	13,788	10,895	10,895
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,666	2,820	2,820
Total Other State Projects		87,558	127,034	127,034
Total State Projects	20-XXX-XXX-XXX	87,558	127,034	127,034
Federal Projects:				
Title I	20-XXX-XXX-XXX	102,229	98,518	72,500
Title II	20-XXX-XXX-XXX	23,920	26,369	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	200,327	224,531	167,000
Other	20-XXX-XXX-XXX	6,070	0	0
Total Federal Projects	20-XXX-XXX-XXX	332,546	349,418	249,500
Total Special Revenue Funds		420,104	476,452	376,534
Total Expenditures/Appropriations		8,135,419	8,823,336	9,226,651
Total Expenditures Net of Transfers		8,135,419	8,823,336	9,226,651

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	433,974	388,788	371,788	237,130
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	425,924	426,559	427,559	178,559
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	510,226	681,986	342,585	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	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,913	\$14,591	\$15,975	\$16,975	\$17,623
Total Classroom Instruction	\$8,103	\$8,537	\$9,286	\$9,670	\$10,228
Classroom-Salaries and Benefits	\$7,921	\$8,343	\$9,038	\$9,364	\$9,889
Classroom-General Supplies and Textbooks	\$147	\$146	\$201	\$234	\$250
Classroom-Purchased Services	\$36	\$48	\$48	\$73	\$89
Total Support Services	\$1,969	\$2,051	\$2,344	\$2,514	\$2,676
Support Services-Salaries and Benefits	\$1,803	\$1,879	\$2,074	\$2,217	\$2,368
Total Administrative Costs	\$1,800	\$1,890	\$1,985	\$2,272	\$2,033
Administration Salaries and Benefits	\$1,580	\$1,651	\$1,686	\$1,800	\$1,713
Total Operations and Maintenance of Plant	\$1,864	\$1,927	\$2,136	\$2,278	\$2,412
Operations and Maintenance-Salaries and Benefits	\$910	\$906	\$1,003	\$1,071	\$1,139
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$177	\$187	\$218	\$230	\$235
Total Equipment Costs	\$12	\$68	\$0	\$22	\$0
Legal Costs	\$24	\$8	\$13	\$81	\$11
Employee Benefits as a percentage of salaries*	30.09%	32.05%	36.59%	36.87%	40.59%

*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 2013-14 revised appropriations and the 2014-15 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 Spent (Optional)
Business Services	Since July 2009, contracting out of Franklin's Business Administrator to the Hamburg Boro BOE.	0.00
Special Education Services	Sussex County Educational Services Commission-Purchase various public student services.	0.00
Others	Sussex County Educational Services Commission-Purchase various services for nonpublic school services.	0.00
Transportation Services, including Fuel	Hopatcong BOE/Sussex County Regional Cooperative-Purchase student transportation services.	0.00
Transportation Services, including Fuel	Inter-local agreement with Hardyston Township to purchase gasoline.	0.00
Purchasing	Sussex County Renewable Energy [Solar] Program-the County of Sussex is the lead agency.	0.00
Purchasing	Alliance for Competitive Energy Services [ACES] Consortium-electric cooperative.	0.00
Purchasing	Rockaway Twp. BOE/Central Morris Cooperative for # 2 fuel oil.	0.00
Purchasing	Morris County ESC- Ed-Data program-art, general, P/E, maintenance supply bidding service.	0.00
Purchasing	Alliance of Competitive Communications [ACT] Consortium-long distance telephone service.	0.00
Purchasing	Morris County Pricing Council-propane and various supply/repair services.	0.00
Purchasing	Middlesex Regional Educational Services Commission--general & custodial supplies.	0.00
Municipal/Public Works	Franklin Borough-road salt and various repair services.	0.00
Insurance Coverages and Benefits	New Jersey School Employees Health Benefit Program-Employee Medical Insurance.	0.00
Insurance Coverages and Benefits	Brown & Brown Dental Trust--Employee Dental Insurance.	0.00
Insurance Coverages and Benefits	School Alliance Insurance Fund-Property, Liability & workers' comp insurance.	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,696,438
(B) Estimated Net Taxable Valuation (as of 03/03/14)	392,370,021
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.1969
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,696,438
(E) Estimated Net Taxable Valuation (as of 03/03/14)	392,370,021
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.1969

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,696,438
(H) Estimated Equalized Valuation (as of 10/01/13)	409,089,744
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1480
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,696,438
(K) Estimated Equalized Valuation (as of 10/01/13)	409,089,744
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.1480

NAME=PATRICIA J. PFEIL

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$149,133
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	07/01/13
End Date of Contract	06/30/14
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	7
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	2422
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2000
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	12117
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	clause not in contract
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	6214
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 vacation days @/y/e 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=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	9567
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2048
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	17905
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	clause not in contract
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	
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	\$171,274
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	07/01/13
End Date of Contract	06/30/14
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	6096
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2000
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	58830
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	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	
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	13/14 salary includes inter-local agreement
Additional Comment 2	to provide services to the Hamburg BOE
Additional Comment 3	