

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,257.0	1,263.0	1,276.0
Pupils On Roll Special Ed Full-Time	156.0	168.0	167.0
Pupils On Roll SUBTOTAL	1,413.0	1,431.0	1,443.0
Pupils in Private School Placements	4.0	7.0	4.0
Pupils Sent to Other Districts Regular	3.0	4.0	0.0
Pupils Sent to Other Districts Special Ed	12.0	11.0	9.0
Pupils Received	102.0	105.0	104.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,315,788	10,563,143	10,774,405
Total Tuition	10-1300	1,551,931	1,406,952	1,239,370
Transportation Fees From Other LEAs	10-1420-1440	124,791	110,000	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	93,526	5,452	4,940
Interest Earned On Maintenance Reserve	10-1XXX	0	487	487
Interest Earned On Capital Reserve Funds	10-1XXX	8,650	930	930
Subtotal - Revenues From Local Sources		12,094,686	12,086,964	12,100,132
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	381,399	398,979	398,979
Extraordinary Aid	10-3131	117,399	83,342	0
Categorical Special Education Aid	10-3132	725,636	737,647	737,647
Equalization Aid	10-3176	7,422,943	7,451,834	7,451,834
Categorical Security Aid	10-3177	173,504	177,000	177,000
Parcc Readiness Aid	10-3181	0	12,550	12,550
Per Pupil Growth Aid	10-3182	0	12,550	12,550
Professional Learning Community Aid	10-3183	0	12,970	12,970
Other State Aids	10-3XXX	77,973	0	0
Subtotal - Revenues From State Sources		8,898,854	8,886,872	8,803,530
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	47,212	33,670	44,058
Subtotal - Revenues From Federal Sources		47,212	33,670	44,058
Budgeted Fund Balance - Operating Budget	10-303	0	118,954	189,912
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	1,844,927	1,501,465
Withdrawal From Maint. Reserve	10-310	0	217,800	710,506
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	250,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Adjustment For Prior Year Encumbrances		0	223,250	0
Actual Revenues (Over)/Under Expenditures		-1,749,122	0	0
Total Operating Budget		19,291,630	23,412,437	23,599,603
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,625	0	0
Total Revenues From Local Sources	20-1XXX	4,625	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	280,714	276,386	185,267
Title II	20-4451-4455	34,423	29,364	44,046
I.D.E.A. Part B (Handicapped)	20-4420-4429	403,598	371,219	296,975
Other	20-4XXX	0	21,311	17,049
Total Revenues From Federal Sources		718,735	698,280	543,337
Total Grants And Entitlements		723,360	698,280	543,337
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	0	191,360
Revenues from Local Sources:				
Local Tax Levy	40-1210	186,339	184,060	0
Total Revenues From Local Sources		186,339	184,060	0
Total Local Repayment Of Debt		186,339	184,060	191,360
Actual Revenues (Over)/Under Expenditures		321	0	0
Total Repayment Of Debt		186,660	184,060	191,360
Total Revenues/Sources		20,201,650	24,294,777	24,334,300
Total Revenues/Sources Net of Transfers		20,201,650	24,294,777	24,334,300

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,173,572	5,352,456	5,610,298
Special Education - Instruction	11-2XX-100-XXX	1,739,788	1,849,951	1,858,508
Basic Skills/Remedial - Instruction	11-230-100-XXX	506,688	543,311	575,252
Bilingual Education - Instruction	11-240-100-XXX	22,818	23,169	23,484
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,177	30,885	39,850
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	189,347	193,945	197,601
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	799,558	1,091,253	756,789
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	11,686	12,405	12,453
Undist. Expenditures - Health Services	11-000-213-XXX	235,552	237,202	276,307
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	351,737	372,336	380,253
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	49,697	133,015	153,333
Undist. Expenditures - Guidance	11-000-218-XXX	156,293	165,213	169,146
Undist. Expenditures - Child Study Teams	11-000-219-XXX	466,489	489,180	493,061
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	366,467	434,557	459,079
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	113,067	113,656	122,721
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	35,127	60,328	80,208
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	419,139	579,748	525,121
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	466,575	505,725	485,793
Undist. Expend. - Central Services	11-000-251-XXX	295,377	344,849	315,978
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	110,100	115,200	110,800
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,778,148	2,840,428	2,287,388
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,525,605	1,723,663	1,987,476
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,164,613	4,817,563	4,886,231
Total Undistributed Expenditures		11,345,230	14,036,321	13,502,137
Interest Earned On Maintenance Reserve	10-606	0	487	487
Total General Current Expense		18,999,620	22,030,525	21,807,617

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	283,519	168,564	87,134
Facilities Acquisition And Const. Serv.	12-000-400-XXX	8,491	1,212,418	1,703,922
Interest Deposit To Capital Reserve	10-604	0	930	930
Total Capital Outlay		292,010	1,381,912	1,791,986
General Fund Grand Total		19,291,630	23,412,437	23,599,603
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,625	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	280,714	276,386	185,267
Title II	20-XXX-XXX-XXX	34,423	29,364	44,046
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	403,598	371,219	296,975
Other	20-XXX-XXX-XXX	0	21,311	17,049
Total Federal Projects	20-XXX-XXX-XXX	718,735	698,280	543,337
Total Special Revenue Funds		723,360	698,280	543,337
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	186,660	184,060	191,360
Total Debt Service Funds		186,660	184,060	191,360
Total Expenditures/Appropriations		20,201,650	24,294,777	24,334,300
Total Expenditures Net of Transfers		20,201,650	24,294,777	24,334,300

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	431,538	521,443	490,293	463,784
--Repayment of Debt	321	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,730,000	2,847,261	1,650,539	150,004
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,078,306	1,078,306	860,993	150,974
--Legal Reserve	87,804	251,207	163,403	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	250,000	250,000	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	\$11,757	\$11,756	\$12,986	\$13,426	\$13,211
Total Classroom Instruction	\$7,236	\$7,184	\$7,831	\$7,615	\$7,771
Classroom-Salaries and Benefits	\$6,762	\$6,669	\$7,271	\$7,050	\$7,135
Classroom-General Supplies and Textbooks	\$376	\$391	\$302	\$305	\$341
Classroom-Purchased Services	\$97	\$123	\$258	\$260	\$294
Total Support Services	\$1,552	\$1,665	\$1,865	\$1,901	\$2,002
Support Services-Salaries and Benefits	\$1,436	\$1,501	\$1,655	\$1,687	\$1,795
Total Administrative Costs	\$1,255	\$1,156	\$1,260	\$1,367	\$1,268
Administration Salaries and Benefits	\$1,027	\$907	\$947	\$993	\$948
Total Operations and Maintenance of Plant	\$1,443	\$1,493	\$1,727	\$2,258	\$1,854
Operations and Maintenance-Salaries and Benefits	\$858	\$885	\$956	\$940	\$940
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$15	\$21	\$30	\$30	\$38
Total Equipment Costs	\$343	\$200	\$79	\$118	\$60
Legal Costs	\$15	\$17	\$28	\$27	\$30
Employee Benefits as a percentage of salaries*	37.14%	37.05%	40.95%	41.02%	40.12%

*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.

Item	Line Number	Source	Amount	Explanation
1	17100	After school activity clubs	6,000	increase of 20 club offerings
1	41080	Salary of one to one aides	20,338	increase in number of one to one aides per students IEP's
1	45300	Communications and supplies	38,443	budgeted 15k erate and also budgeted less for supplies
1	47200	various expense lines within central services	28,000	decreased budget based on 2015_16 actuals
1	48580	cleaning, repair and maintenance services	590,721	budget amounts based on projects
1	3200	Total Regular Programs Instruction	30,000	Budgeting for Supplies/Material for next generation science standards k to 4
1	51100	purchased services	15,000	class iii officer shared services (SRO)
1	52480	total transportation expense	218,813	increase in spec ed, homeless (and DCPandP) transportation and increase in supplies based on actuals and trend
1	29180	special education students out of district	334,464	decrease of 4 special ed placements
1	43620	Salaries	9,448	contractual increases and additional hours added for inventory
1	44180	Staff developmenyt	10,700	increase in staff development both in house and workshops and less ESSA funds (75% instead of 85%) were used to offset current fund expense
1	140	PSD General Education (lottery) students	36,000	estimated 20 students at \$ 1,800 each
1	300	Interest on Bank Account	4,938	Estimated interest on bank account balances
1	30620	Salaries	15,000	negotiated increases includes a bubble of \$9k
1	43200	curriculum writing	39,410	to update/improve curriculum

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Cooperative Purchasing Agreement with Educational Services Commission of New Jersey	0
Recycling	Inter-local services agreement with Franklin Township for recyclable material collection and disposal	0
Staffing - Other	Shared Services Agreement with Elk Township for Data Research Coordinator	0
Others	School district provides free labor for the maintenance of Franklin Township police vehicles	0
Others	Athletic field and gymnasiums for youth recreation organizations - free of charge	0
Others	Provide open space (fields) for Franklin Township Community Day - free of charge	0
Transportation Services, including Fuel	Transportation jointures with Delsea Regional and Newfield and any other district during the year if have a route to same destination	0
Transportation Services, including Fuel	Cooperative transportation agreement with Gloucester County Special Services to seek bids/quotes on routes	0
Purchasing	Power/Utilities - natural gas purchased through ACES (Alliance for Competitive Energy Services)	0
Purchasing	Supplies - diesel fuel purchased through Gloucester County purchasing agreement	0
Purchasing	Supplies - custodial supplies purchased through a consortium when price is advantageous	0
Purchasing	Electricity purchased through ACES (Alliance for Competitive Energy Services)	0
Purchasing	Supplies - cooperative purchasing agreement with Hunterdon County Regional Services Commission	0
Purchasing	Equipment - cooperative purchasing agreement with Educational Services Commission of New Jersey	0
Municipal/Public Works	Interlocal services agreement with Township of Franklin for solid waste collection and disposal	0
Municipal/Public Works	Interlocal services agreement with Township of Franklin for ice control material storage and application, when needed	0
Professional Staff Development	Partnership with Delsea and Elk to provide staff professional development as appropriate	0
Technology Services	Interlocal shared services agreement with Delsea Regional to provide technology services	0
Insurance Coverages and Benefits	General liability and workers' compensation are purchased through New Jersey Schools Insurance Group (consortium)	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,668,774
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,237,078,979
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8624
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,760,804
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,237,078,979
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8699

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,668,774
(H) Estimated Equalized Valuation (as of 10/01/16)	1,237,078,979
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8624
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,760,804
(K) Estimated Equalized Valuation (as of 10/01/16)	1,237,078,979
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8699

NAME=Elizabeth A DiPietro

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$115,562
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	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	
Total Allowances Amount	\$8,700
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	\$11,445
Contractual Post-Employment Benefit Description of Payout of Sick days	None. Must be employed by district 20 yrs
Contractual Post-Employment Benefit Description of Payout of Vacation days	Value of vacation days as of Jan 1, 2017
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment of personal days
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=Elizabeth A DiPietro

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=Troy Walton

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$140,716
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	06/30/21
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$32,996
Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with N.J.S.A. 18A:30-3.5 - Max = \$ 15k
Contractual Post-Employment Benefit Description of Payout of Vacation days	Value of days as of January 1, 2017
Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days are not payable
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=Troy Walton

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	