

| Pupil Enrollment Categories | 10-14-2016 Actual | 10-13-2017 Actual | 10-15-2018 Estimate |
|------------------------------------|-------------------|-------------------|---------------------|
| On Roll Regular Full-Time | 1,263.0 | 1,246.0 | 1,235.0 |
| On Roll Special Ed Full-Time | 168.0 | 159.0 | 167.0 |
| On Roll Subtotal | 1,431.0 | 1,405.0 | 1,402.0 |
| In Private School Placements | 7.0 | 6.0 | 0.0 |
| Sent to Contracted Preschool | | 1.0 | 0.0 |
| Sent to Other Districts Regular | 4.0 | 3.0 | 0.0 |
| Sent to Other Districts Special Ed | 11.0 | 5.0 | 0.0 |
| Received | 105.0 | 104.0 | 94.0 |
| In State Facilities | 1.0 | | 0.0 |

| Budget Category | Account | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|---|--------------|----------------|-----------------|------------------|
| Operating Budget: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 10-1210 | 10,558,143 | 10,774,405 | 11,158,605 |
| Total Tuition | 10-1300 | 1,499,028 | 1,239,370 | 1,379,834 |
| Transportation Fees From Other LEAs | 10-1420-1440 | 77,858 | 80,000 | 80,000 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 108,426 | 4,940 | 10,000 |
| Interest Earned On Maintenance Reserve | 10-1XXX | 487 | 487 | 160 |
| Interest Earned On Capital Reserve Funds | 10-1XXX | 930 | 930 | 186 |
| Subtotal - Revenues From Local Sources | | 12,244,872 | 12,100,132 | 12,628,785 |
| Revenues from State Sources: | | | | |
| Categorical Transportation Aid | 10-3121 | 398,979 | 398,979 | 836,192 |
| Extraordinary Aid | 10-3131 | 123,275 | 0 | 0 |
| Categorical Special Education Aid | 10-3132 | 737,647 | 737,647 | 737,647 |
| Equalization Aid | 10-3176 | 7,451,834 | 7,451,834 | 7,523,525 |
| Categorical Security Aid | 10-3177 | 177,000 | 177,000 | 177,000 |
| Parcc Readiness Aid | 10-3181 | 12,550 | 12,550 | 0 |
| Per Pupil Growth Aid | 10-3182 | 12,550 | 12,550 | 0 |
| Professional Learning Community Aid | 10-3183 | 12,970 | 12,970 | 0 |
| Other State Aids | 10-3XXX | 28,864 | 0 | 0 |
| Subtotal - Revenues From State Sources | | 8,955,669 | 8,803,530 | 9,274,364 |
| Revenues from Federal Sources: | | | | |
| Medicaid Reimbursement | 10-4200 | 13,053 | 44,058 | 36,643 |
| ARRA/SEMI Revenue | 10-4210 | 1,371 | 0 | 0 |
| Subtotal - Revenues From Federal Sources | | 14,424 | 44,058 | 36,643 |
| Budgeted Fund Balance - Operating Budget | 10-303 | 0 | 189,912 | 23,619 |
| Withdraw From Cap Res-Excess Cost & Oth Cap Prj | 10-309 | 848,475 | 1,501,465 | 879,500 |
| Withdrawal From Maint. Reserve | 10-310 | 149,800 | 710,506 | 309,892 |

| Budget Category | Account | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|---|--------------|----------------|-----------------|------------------|
| Withdrawal From Current Expense Emergency Rsv | 10-312 | 0 | 250,000 | 0 |
| Adjustment For Prior Year Encumbrances | | 0 | 70,142 | 0 |
| Actual Revenues (Over)/Under Expenditures | | 240,235 | 0 | 0 |
| Total Operating Budget | | 22,453,475 | 23,669,745 | 23,152,803 |
| Grants and Entitlements: | | | | |
| Revenues from Federal Sources: | | | | |
| Title I | 20-4411-4416 | 286,078 | 265,371 | 225,565 |
| Title II | 20-4451-4455 | 39,133 | 46,985 | 39,937 |
| Title III | 20-4491-4494 | 0 | 3,408 | 3,408 |
| I.D.E.A. Part B (Handicapped) | 20-4420-4429 | 392,530 | 377,033 | 320,478 |
| Other | 20-4XXX | 0 | 17,049 | 14,491 |
| Total Revenues From Federal Sources | | 717,741 | 709,846 | 603,879 |
| Total Grants And Entitlements | | 717,741 | 709,846 | 603,879 |
| Repayment of Debt: | | | | |
| Transfers From Other Funds | 40-5200 | 0 | 191,360 | 191,360 |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 189,060 | 0 | 0 |
| Total Revenues From Local Sources | | 189,060 | 0 | 0 |
| Total Local Repayment Of Debt | | 189,060 | 191,360 | 191,360 |
| Total Repayment Of Debt | | 189,060 | 191,360 | 191,360 |
| Total Revenues/Sources | | 23,360,276 | 24,570,951 | 23,948,042 |
| Total Revenues/Sources Net of Transfers | | 23,360,276 | 24,570,951 | 23,948,042 |

| Budget Category | Account | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|--|----------------|----------------|-----------------|------------------|
| General Current Expense: | | | | |
| Instruction: | | | | |
| Regular Programs - Instruction | 11-1XX-100-XXX | 5,302,650 | 5,475,610 | 5,589,919 |
| Special Education - Instruction | 11-2XX-100-XXX | 1,792,945 | 1,872,258 | 1,979,234 |
| Basic Skills/Remedial - Instruction | 11-230-100-XXX | 509,620 | 505,630 | 520,799 |
| Bilingual Education - Instruction | 11-240-100-XXX | 23,052 | 23,484 | 24,188 |
| School-Spon. Co/Extra Curr. Actvts. - Inst | 11-401-100-XXX | 24,155 | 39,850 | 39,456 |
| Other Supplemental/At-Risk Programs | 11-424-XXX-XXX | 192,649 | 171,873 | 177,029 |
| Support Services: | | | | |
| Undistributed Expenditures - Instruction (Tuition) | 11-000-100-XXX | 818,315 | 770,011 | 713,727 |
| Undist. Expend.-Attendance And Social Work | 11-000-211-XXX | 11,812 | 13,105 | 13,468 |
| Undist. Expenditures - Health Services | 11-000-213-XXX | 242,161 | 273,517 | 280,145 |
| Undist. Expend.-Speech, OT, PT And Related Svcs | 11-000-216-XXX | 370,894 | 368,053 | 378,092 |
| Undist Expend-Oth Supp Serv Std-Extra Serv | 11-000-217-XXX | 98,519 | 88,252 | 88,006 |
| Undist. Expenditures - Guidance | 11-000-218-XXX | 152,815 | 169,146 | 171,404 |
| Undist. Expenditures - Child Study Teams | 11-000-219-XXX | 478,533 | 506,923 | 504,361 |
| Undist. Expend.-Improv. Of Inst. Serv. | 11-000-221-XXX | 388,463 | 493,164 | 542,048 |
| Undist. Expend.-Edu. Media Serv./Library | 11-000-222-XXX | 112,427 | 123,121 | 125,988 |
| Undist. Expend.-Instr. Staff Training Serv. | 11-000-223-XXX | 50,903 | 86,108 | 57,040 |
| Undist. Expend.-Support Serv.-Gen. Admin. | 11-000-230-XXX | 455,525 | 643,546 | 519,977 |
| Undist. Expend.-Support Serv.-School Admin. | 11-000-240-XXX | 457,615 | 493,987 | 505,709 |
| Undist. Expend. - Central Services | 11-000-251-XXX | 311,582 | 360,542 | 339,193 |
| Undist. Expend. - Admin. Info Technology | 11-000-252-XXX | 110,400 | 110,800 | 110,971 |
| Undist. Expend.-Oper. And Maint. Of Plant Serv. | 11-000-26X-XXX | 2,445,927 | 2,325,223 | 2,095,326 |
| Undist. Expend.-Student Transportation Serv. | 11-000-270-XXX | 1,808,948 | 2,002,075 | 2,144,310 |
| Personal Services - Employee Benefits | 11-XXX-XXX-2XX | 4,393,298 | 4,869,299 | 5,184,351 |
| Total Undistributed Expenditures | | 12,708,137 | 13,696,872 | 13,774,116 |
| Interest Earned On Maintenance Reserve | 10-606 | 487 | 487 | 160 |
| Increase In Maintenance Reserve | 10-606 | 149,313 | 0 | 0 |

| Budget Category | Account | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|---|----------------|----------------|-----------------|------------------|
| Total General Current Expense | | 20,703,008 | 21,786,064 | 22,104,901 |
| Capital Expenditures: | | | | |
| Equipment | 12-XXX-XXX-730 | 156,984 | 178,829 | 125,933 |
| Facilities Acquisition And Const. Serv. | 12-000-400-XXX | 1,212,418 | 1,703,922 | 887,991 |
| Increase In Capital Reserve | 10-604 | 380,135 | 0 | 0 |
| Interest Deposit To Capital Reserve | 10-604 | 930 | 930 | 186 |
| Total Capital Outlay | | 1,750,467 | 1,883,681 | 1,014,110 |
| Transfer Of Funds To Charter Schools | 10-000-100-56X | 0 | 0 | 33,792 |
| General Fund Grand Total | | 22,453,475 | 23,669,745 | 23,152,803 |
| Special Grants and Entitlements: | | | | |
| Federal Projects: | | | | |
| Title I | 20-XXX-XXX-XXX | 286,078 | 265,371 | 225,565 |
| Title II | 20-XXX-XXX-XXX | 39,133 | 46,985 | 39,937 |
| Title III | 20-XXX-XXX-XXX | 0 | 3,408 | 3,408 |
| I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 392,530 | 377,033 | 320,478 |
| Other | 20-XXX-XXX-XXX | 0 | 17,049 | 14,491 |
| Total Federal Projects | 20-XXX-XXX-XXX | 717,741 | 709,846 | 603,879 |
| Total Special Revenue Funds | | 717,741 | 709,846 | 603,879 |
| Repayment of Debt: | | | | |
| Total Regular Debt Service | 40-701-510-XXX | 189,060 | 191,360 | 191,360 |
| Total Debt Service Funds | | 189,060 | 191,360 | 191,360 |
| Total Expenditures/Appropriations | | 23,360,276 | 24,570,951 | 23,948,042 |
| Total Expenditures Net of Transfers | | 23,360,276 | 24,570,951 | 23,948,042 |

| Fund Balance Category | Budget Category | Audited Balance 06/30/2016 | Audited Balance 06/30/2017 | Estimated Balance 06/30/2018 | Estimated Balance 06/30/2019 |
|---|--|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Unrestricted | General Operating Budget | 521,443 | 522,120 | 495,611 | 471,992 |
| Unrestricted | Repayment of Debt | 0 | 0 | 0 | 0 |
| Restricted for General Operating Budget | Capital Reserve | 2,847,261 | 2,379,851 | 879,316 | 2 |
| Restricted for General Operating Budget | Adult Education Programs | 0 | 0 | 0 | 0 |
| Restricted for General Operating Budget | Maintenance Reserve | 1,078,306 | 1,078,306 | 368,287 | 58,555 |
| Restricted for General Operating Budget | Legal Reserve | 251,207 | 163,403 | 0 | 0 |
| Restricted for General Operating Budget | Tuition Reserve | 0 | 0 | 0 | 0 |
| Restricted for General Operating Budget | Current Expense Emergency Reserve | 250,000 | 250,000 | 0 | 0 |
| Restricted for General Operating Budget | Impact Aid Reserve for General Expenses (Sections 8002 and 8003) | 0 | 0 | 0 | 0 |
| Restricted for General Operating Budget | Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008) | 0 | 0 | 0 | 0 |
| Restricted for Repayment of Debt | Repayment of Debt | 0 | 0 | 0 | 0 |

| Per Pupil Cost Calculations | 2015-16 Actual Costs | 2016-17 Actual Costs | 2017-18 Original Budget | 2017-18 Revised Budget | 2018-19 Proposed Budget |
|--|----------------------|----------------------|-------------------------|------------------------|-------------------------|
| Total Budgetary Comparative Per Pupil Cost | \$11,756 | \$12,379 | \$13,211 | \$13,486 | \$13,757 |
| Total Classroom Instruction | \$7,184 | \$7,265 | \$7,771 | \$7,804 | \$8,142 |
| Classroom-Salaries and Benefits | \$6,669 | \$6,731 | \$7,135 | \$7,130 | \$7,481 |
| Classroom-General Supplies and Textbooks | \$391 | \$293 | \$341 | \$361 | \$332 |
| Classroom-Purchased Services | \$123 | \$241 | \$294 | \$313 | \$329 |
| Total Support Services | \$1,665 | \$1,763 | \$2,002 | \$2,042 | \$2,104 |
| Support Services-Salaries and Benefits | \$1,501 | \$1,614 | \$1,795 | \$1,827 | \$1,891 |
| Total Administrative Costs | \$1,156 | \$1,165 | \$1,268 | \$1,371 | \$1,364 |
| Administration Salaries and Benefits | \$907 | \$899 | \$948 | \$1,032 | \$1,044 |
| Total Operations and Maintenance of Plant | \$1,493 | \$1,927 | \$1,854 | \$1,940 | \$1,798 |
| Operations and Maintenance-Salaries and Benefits | \$885 | \$856 | \$940 | \$972 | \$1,013 |
| Board Contribution to Food Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Extracurricular Costs | \$21 | \$23 | \$38 | \$39 | \$40 |
| Total Equipment Costs | \$200 | \$108 | \$60 | \$128 | \$90 |
| Legal Costs | \$17 | \$20 | \$30 | \$31 | \$42 |
| Employee Benefits as a percentage of salaries* | 37.05% | 38.22% | 40.12% | 40.72% | 42.08% |

*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 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 2017-18 revised appropriations and the 2018-19 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 | 140 | Parent paid tuition | 36,000 | PSD program fee for mainstreamed reg ed students |

| 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 purchase through a consortium when price is advantageous | 0 |
| Purchasing | Electricity purchased through ACES (Alliance 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 | Resource Officer, 50/50 funding by municipality | 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 |

ID=Franklin Twp

| Category | Amount |
|--|---------------|
| (A) General Fund School Levy | 10,966,505 |
| (D) Total School Levy | 10,966,505 |
| (B) Estimated Net Taxable Valuation (as of 03/01/18) | 1,231,752,737 |
| (H) Estimated Equalized Valuation (as of 03/09/18) | 1,299,521,454 |
| (C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$ | 0.8903 |
| (F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$ | 0.8903 |
| (I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$ | 0.8439 |
| (L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$ | 0.8439 |

Name=Troy Walton

| Category | Measure |
|---|--|
| Job Title | Superintendent |
| Job Title II | N/A |
| Base Annual Salary Amount | \$143,530 |
| Full-Time Equivalent (FTE) | 1.0 |
| Shared with Another District? | N |
| Shared County | None Reported |
| Shared District | None Reported |
| Job Title Other District | None Reported |
| 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 | None Reported |
| 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 NJSA 18A:30-3.5 - MAX = \$15K |
| Contractual Post-Employment Benefit Description of Payout of Vacation days | Value of current leave time |
| Contractual Post-Employment Benefit Description of Payout of Personal days | Personal days are not payable |
| Contractual Post-Employment Benefit Description of Other Benefits 1 | None Reported |
| Contractual Post-Employment Benefit Description of Other Benefits 2 | None Reported |
| Contractual Post-Employment Benefit Description of Other Benefits 3 | None Reported |

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 | None Reported |
| Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash | None Reported |
| Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash | None Reported |
| Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1 | None Reported |
| Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2 | None Reported |
| Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3 | None Reported |
| Additional Comment 1 | None Reported |
| Additional Comment 2 | None Reported |
| Additional Comment 3 | None Reported |