

## SUSSEX - FRANKLIN BORO

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	391	393	382
Pupils on Roll - Special Full-Time	98	96	96
Private School Placements	2	2	2
Pupils Received	2		

## SUSSEX - FRANKLIN BORO

## Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		165,168	218,947
Budgeted Fund Bal - Deposit to Capital Reserve	10-303			105,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,852,608	3,906,712	4,062,980
Tuition	10-1300	28,081	11,000	5,000
Interest Earned on Capital Reserve Funds	10-1XXX	11,473	1,000	10,000
Other Restricted Miscellaneous Revenues	10-1XXX		2,000	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	54,999	10,000	20,000
SUBTOTAL		3,947,161	3,930,712	4,099,980
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	1,701,980	1,701,980	
Transportation Aid	10-3120	61,531	61,531	
Special Education Aid	10-3130	369,538	369,538	
Bilingual Education	10-3140	2,372	2,372	
Stabilization Aid	10-3171	843,608	843,608	
Extraordinary Aid	10-3131	3,092		
Consolidated Aid	10-3195	57,681	57,681	
Additional Formula Aid	10-3196	67,734	161,545	
Other State Aids	10-3XXX	2,566	68,624	
Categorical Special Education Aid	10-3132			226,785
Equalization Aid	10-3176			1,922,456
Categorical Security Aid	10-3177			46,000
Adjustment Aid	10-3178			1,165,878
Categorical Transportation Aid	10-3121			24,564
SUBTOTAL		3,110,102	3,266,879	3,385,683
Actual Revenues (Over)/Under Expenditures		-160,355		
TOTAL OPERATING BUDGET		6,896,908	7,362,759	7,809,610
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Instructional Supplement Aid	20-3214	22,581	22,581	
Other Restricted Entitlements	20-32XX	107,803	178,365	158,365
TOTAL REVENUES FROM STATE SOURCES		130,384	200,946	158,365
Revenues from Federal Sources:				
Title I	20-4411-4416	66,025	48,884	48,884
I.D.E.A. Part B (Handicapped)	20-4420-4429	266,709	232,774	201,427
Other	20-4XXX	44,683	35,192	35,192
TOTAL REVENUES FROM FEDERAL SOURCES		377,417	316,850	285,503
TOTAL GRANTS AND ENTITLEMENTS		507,801	517,796	443,868
TOTAL REVENUES/SOURCES		7,404,709	7,880,555	8,253,478

## SUSSEX - FRANKLIN BORO

## Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	2,192,143	2,277,008	2,383,061
Special Education	11-2XX-100-XXX	921,080	1,001,299	1,048,117
Basic Skills/Remedial	11-230-100-XXX	11,879	15,125	61,848
Bilingual Education	11-240-100-XXX	21,726	6,822	7,081
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	26,047	34,708	35,494
School Sponsored Athletics	11-402-100-XXX	32,714	38,513	39,944
Other Instructional Programs	11-4XX-100-XXX	6,602	10,850	6,930
Support Services:				
Tuition	11-000-100-XXX	15,238	38,700	53,843
Health Services	11-000-213-XXX	67,138	72,689	74,876
Students - Related & Extraordinary	11-000-216,217	147,892	161,260	168,460
Guidance	11-000-218-XXX	113,625	120,166	123,785

Child Study Teams	11-000-219-XXX	279,640	292,683	307,149
Improvement of Instructional Services	11-000-221-XXX		79,447	82,751
Educational Media Services - School Library	11-000-222-XXX	42,069	47,519	47,432
Instructional Staff Training Services	11-000-223-XXX	17,281	24,600	24,600
General Administration	11-000-230-XXX	291,541	343,860	328,708
School Administration	11-000-240-XXX	204,082	161,700	157,866
Central Svcs & Admin Info Technology	11-000-25X-XXX	186,805	200,824	195,830
Operation and Maintenance of Plant Services	11-000-26X-XXX	852,923	799,788	833,572
Student Transportation Services	11-000-270-XXX	143,485	214,902	219,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,250,670	1,388,196	1,445,513
Food Services	11-000-310-XXX	13,500		13,500
Total Support Services Expenditures		3,625,889	3,946,334	4,076,885
TOTAL GENERAL CURRENT EXPENSE		6,838,080	7,330,659	7,659,360

CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604			105,000
Interest Earned on Capital Reserve	10-604		1,000	10,000
Equipment	12-XXX-XXX-73X	58,828	6,500	
TOTAL CAPITAL EXPENDITURES		58,828	7,500	115,000
Transfer of Funds to Charter Schools	10-000-100-56X		24,600	35,250
OPERATING BUDGET GRAND TOTAL		6,896,908	7,362,759	7,809,610

SPECIAL GRANTS AND ENTITLEMENTS				
Instruction	20-214-100-XXX	22,581	22,581	
TOTAL INSTRUCTIONAL SUPPLEMENT AID		22,581	22,581	
Other State Projects:				
Instruction	20-217-100-XXX		20,000	
TOTAL TARA USED TO SUPPORT PROGRAMS			20,000	
Nonpublic Textbooks	20-XXX-XXX-XXX	12,891	12,743	12,743
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		53,748	53,748
Nonpublic Handicapped Services	20-XXX-XXX-XXX		65,152	65,152
Nonpublic Nursing Services	20-XXX-XXX-XXX	17,672	17,602	17,602
Nonpublic Technology Initiative	20-XXX-XXX-XXX	335	9,120	9,120
Other Special Projects	20-XXX-XXX-XXX	76,905		
Total State Projects		130,384	200,946	158,365
Federal Projects:				
Title I	20-XXX-XXX-XXX	66,025	48,884	48,884
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	266,709	232,774	201,427
Other Special Projects	20-XXX-XXX-XXX	44,683	35,192	35,192
Total Federal Projects		377,417	316,850	285,503
TOTAL GRANTS AND ENTITLEMENTS		507,801	517,796	443,868
Total Expenditures		7,404,709	7,880,555	8,253,478

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:  
Local Contrib-Transfer to Grants & Entitlements 11-1XX-100-930  
Capital Reserve - Transfer to Repayment of Debt 12-000-400-933

TOTAL EXPENDITURES NET OF TRANSFERS		7,404,709	7,880,555	8,253,478
-------------------------------------	--	-----------	-----------	-----------

SUSSEX - FRANKLIN BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	296,030	253,709	353,709	248,709
Repayment of Debt	0	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	217,419	228,892	229,892	344,892
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	192,912	384,115	218,947	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

SUSSEX - FRANKLIN BORO

Advertised Per Pupil Cost Calculations

2008 - 2009

Per Pupil Cost Calculations:	2005-06 Actual (1)	2006-07 Actual (2)	2007-08 Original Budget (3)	2007-08 Revised Budget (4)	2008-2009 Proposed Budget (5)
Total Comparative Per Pupil Cost	12384	13565	15003	14619	15551
Total Classroom Instruction	7425	8094	8953	8765	9399
Classroom-Salaries and Benefits	7165	7783	8639	8458	9085
Classroom-General Supplies and Textbooks	232	263	277	268	275
Classroom-Purchased Services and Other	29	48	37	38	39
Total Support Services	1448	1693	2177	2062	2195
Support Services-Salaries and Benefits	1373	1598	1998	1904	2027
Total Administrative Costs	1640	1689	1734	1765	1764
Administration-Salaries and Benefits	1279	1436	1428	1416	1474

Total Operations and Maintenance of Plant	1714	1917	1932	1849	1974
Operations & Maintenance of Plant-Salary & Ben.	784	893	1018	929	990
Total Food Services Costs	25	27	28	0	28
Total Extracurricular Costs	133	144	179	179	190
Total Equipment Costs	12	119	0	13	0
Employee Benefits as a % of Salaries	26.1	27.2	29.7	28.5	28.5

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2007-08 revised appropriations and 2008-09 budgeted appropriations presented in this advertised budget. Total 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.

SUSSEX - FRANKLIN BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

SUSSEX - FRANKLIN BORO

Shared Services -- Description of Shared Services

Franklin Boro-Road salt & various repair services.  
 Hardyston Twp.-Gasoline purchased.  
 Rockaway Twp BOE/Central Morris Cooperative-#2 fuel oil bid service.  
 Alliance for Competitive Energy Services-Electric purchased when feasible  
 Alliance for Competitive Telecommunications-Long distance phone service.  
 Glen Rock BOE [ED-Data]-General,art, P/E & maintenance supply bid service  
 School Alliance Insurance Fund-Purchase property,liability& W/C insurance  
 Hopatcong BOE/Sussex Reg Coop-Purchase student transportation services.  
 Sussex County Ed Services Comm-Purchase nonpublic student services.  
 Grinspec Dental Trust-Purchase employee dental insurance.  
 NJ State Health Benefits Program-Purchase employee medical insurance.

SUSSEX - FRANKLIN BORO

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	3,984,846 (A)
Estimated Net Taxable Valuation (as of 01/01/2008 )	243,599,787 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	1.6358 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	3,984,846 (D)
Estimated Net Taxable Valuation (as of 01/01/2008 )	243,599,787 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	1.6358 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	3,984,846 (G)
Estimated Equalized Valuation (as of 10/01/2007 )	521,630,999 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	0.7639 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	3,984,846 (J)
Estimated Equalized Valuation (as of 10/01/2007 )	521,630,999 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	0.7639 (L)