

SUSSEX - FRANKLIN BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	393	407	407
Pupils on Roll - Special Full-Time	96	114	114
Private School Placements	2	2	2

SUSSEX - FRANKLIN BORO

Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		218,947	175,284
Budgeted Fund Bal - Deposit to Capital Reserve	10-303		105,000	
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,906,712	4,062,980	4,155,498
Tuition	10-1300	11,038	5,000	5,000
Interest Earned on Capital Reserve Funds	10-1XXX	17,029	10,000	5,000
Other Restricted Miscellaneous Revenues	10-1XXX	9,309	2,000	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	7,212	20,000	15,000
SUBTOTAL		3,951,300	4,099,980	4,182,498
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	1,701,980		
Transportation Aid	10-3120	61,531		
Special Education Aid	10-3130	369,538		
Bilingual Education	10-3140	2,372		
Stabilization Aid	10-3171	843,608		
Extraordinary Aid	10-3131	3,621		
Consolidated Aid	10-3195	57,681		
Additional Formula Aid	10-3196	161,545		
Other State Aids	10-3XXX	70,678		
Categorical Special Education Aid	10-3132		226,785	252,438
Equalization Aid	10-3176		1,922,456	2,536,951
Categorical Security Aid	10-3177		46,000	63,915
Adjustment Aid	10-3178		1,165,878	499,149
Categorical Transportation Aid	10-3121		24,564	33,230
SUBTOTAL		3,272,554	3,385,683	3,385,683
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200			7,000
SUBTOTAL				7,000
Actual Revenues (Over)/Under Expenditures		54,284		
TOTAL OPERATING BUDGET		7,278,138	7,809,610	7,750,465
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	174,906	159,402	159,402
TOTAL REVENUES FROM STATE SOURCES		174,906	159,402	159,402
Revenues from Federal Sources:				
Title I	20-4411-4416	48,884	70,435	70,435
I.D.E.A. Part B (Handicapped)	20-4420-4429	195,905	237,400	202,052
Other	20-4XXX	34,008	34,267	32,115
TOTAL REVENUES FROM FEDERAL SOURCES		278,797	342,102	304,602
TOTAL GRANTS AND ENTITLEMENTS		453,703	501,504	464,004
TOTAL REVENUES/SOURCES		7,731,841	8,311,114	8,214,469

SUSSEX - FRANKLIN BORO

Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	2,260,512	2,265,861	2,319,626
Special Education	11-2XX-100-XXX	987,049	1,046,617	1,040,646
Basic Skills/Remedial	11-230-100-XXX	15,870	47,748	23,570
Bilingual Education	11-240-100-XXX	5,628	8,681	1,000
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	32,510	40,494	36,710
School Sponsored Athletics	11-402-100-XXX	36,443	39,944	35,890
Other Instructional Programs	11-4XX-100-XXX	10,487	9,930	
Summer School	11-422-XXX-XXX			10,000
Support Services:				
Tuition	11-000-100-XXX	64,761	56,843	67,822
Health Services	11-000-213-XXX	68,126	77,876	79,185
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	155,456	170,460	174,578
Guidance	11-000-218-XXX	117,601	125,285	127,863
Child Study Teams	11-000-219-XXX	287,907	307,149	316,485

Improvement of Instructional Services	11-000-221-XXX	77,158	82,851	85,482
Educational Media Services - School Library	11-000-222-XXX	41,755	48,432	48,862
Instructional Staff Training Services	11-000-223-XXX	16,448	24,600	20,000
General Administration	11-000-230-XXX	300,286	361,208	361,593
School Administration	11-000-240-XXX	146,484	173,366	167,660
Central Svcs & Admin Info Technology	11-000-25X-XXX	185,635	213,780	212,457
Operation and Maintenance of Plant Services	11-000-26X-XXX	890,995	913,072	908,721
Student Transportation Services	11-000-270-XXX	167,418	219,000	200,013
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,378,622	1,385,063	1,428,802
Food Services	11-000-310-XXX		13,500	13,500
Total Support Services Expenditures		3,898,652	4,172,485	4,213,023
TOTAL GENERAL CURRENT EXPENSE		7,247,151	7,631,760	7,680,465

CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604		105,000	
Interest Earned on Capital Reserve	10-604		10,000	5,000
Equipment	12-XXX-XXX-73X	6,390	3,600	
TOTAL CAPITAL EXPENDITURES		6,390	118,600	5,000
Transfer of Funds to Charter Schools	10-000-100-56X	24,597	59,250	65,000
OPERATING BUDGET GRAND TOTAL		7,278,138	7,809,610	7,750,465

SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	11,451	12,181	12,181
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,613	59,720	59,720
Nonpublic Handicapped Services	20-XXX-XXX-XXX	54,804	62,537	62,537
Nonpublic Nursing Services	20-XXX-XXX-XXX	17,602	16,444	16,444
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,856	8,520	8,520
Other Special Projects	20-XXX-XXX-XXX	42,580		
Total State Projects		174,906	159,402	159,402
Federal Projects:				
Title I	20-XXX-XXX-XXX	48,884	70,435	70,435
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	195,905	237,400	202,052
Other Special Projects	20-XXX-XXX-XXX	34,008	34,267	32,115
Total Federal Projects		278,797	342,102	304,602
TOTAL GRANTS AND ENTITLEMENTS		453,703	501,504	464,004
Total Expenditures		7,731,841	8,311,114	8,214,469

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		7,731,841	8,311,114	8,214,469
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SUSSEX - FRANKLIN BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved:				
General Operating Budget	253,709	355,284	425,284	250,000
Repayment of Debt	0	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	228,892	238,201	353,201	358,201
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	384,115	218,947	0	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

2009 - 2010

Per Pupil Cost Calculations:	2006-07 Actual (1)	2007-08 Actual (2)	2008-09 Original Budget (3)	2008-09 Revised Budget (4)	2009-2010 Proposed Budget (5)
Total Comparative Per Pupil Cost	13565	14315	15551	14256	14366
Total Classroom Instruction	8094	8552	9399	8296	8371
Classroom-Salaries and Benefits	7783	8295	9085	8011	8122
Classroom-General Supplies and Textbooks	263	220	275	249	212
Classroom-Purchased Services and Other	48	37	39	36	36
Total Support Services	1693	1983	2195	2031	2083
Support Services-Salaries and Benefits	1598	1886	2027	1876	1954
Total Administrative Costs	1689	1599	1764	1752	1751
Administration-Salaries and Benefits	1436	1377	1474	1385	1421
Total Operations and Maintenance of Plant	1917	2010	1975	1967	1967
Operations & Maintenance of Plant-Salary & Ben.	893	854	990	907	935
Total Food Services Costs	27	0	28	26	26
Total Extracurricular Costs	144	171	190	184	168
Total Equipment Costs	119	13	0	7	0
Employee Benefits as a % of Salaries	27.2	28.9	28.5	27.9	28.3

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 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 2008-09 revised appropriations and 2009-10 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	09-10 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.
 Morris Cnty ESC [Ed-Data]-General,art,P/E & maintenance supply bid co-op.
 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 School Employees' Health Benefits Program-Employee medical insurance.
 As of 7/1/2009, potentially sharing Franklin's BA/BS with Hamburg BOE.

SUSSEX - FRANKLIN BORO

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	4,109,239 (A)
Estimated Net Taxable Valuation (as of 01/03/2009)	244,614,857 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	1.6799 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	4,109,239 (D)
Estimated Net Taxable Valuation (as of 01/03/2009)	244,614,857 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	1.6799 (F)

B. Estimated 09-10 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	4,109,239 (G)
Estimated Equalized Valuation (as of 10/01/2008)	509,080,953 (H)
Estimated 09-10 Equalized General Fund School Tax Rate=(G)/(H)X100	0.8072 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	4,109,239 (J)
Estimated Equalized Valuation (as of 10/01/2008)	509,080,953 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.8072 (L)

SUSSEX - FRANKLIN BORO

17. Salaries and Benefits of Certain District Employees

Name	Thomas N. Turner
Job Title	Superintendent
Base Annual Salary	161,931
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2006
Ending Date of Contract	06/30/2009
Annual Work Days	240

Annual Vacation Days	25
Annual Sick Days	14
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	13
Description-Other Non-working Days	Holidays

Benefits:

Allowances	7,332
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits 20,241

Description of:

Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	Buyback of sick time @ retirement
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration 8,607

Description of:

Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	Buyback 10 vacation days if unused
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	Reimburse annual physical cost Reimburse Life & Liability Ins. Reimburse Disability Ins.

Additional Comments

SUSSEX - FRANKLIN BORO

17. Salaries and Benefits of Certain District Employees

Name	Patricia J. Pfeil
Job Title	Other

Base Annual Salary	123,439
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	240
Annual Vacation Days	24
Annual Sick Days	14
Annual Personal Days	7
Annual Consulting Days	0
Other Non-working days	13
Description-Other Non-working Days	Holidays

Benefits:

Allowances	850
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits 10,030

Description of:

Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	Buyback of sick time @ retirement
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration 13,932

Description of:

Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	Buyback 10 vacaion day if unused
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	Reimbursement of disability insurance Reimbursement of pension contribution

Additional Comments

SUSSEX - FRANKLIN BORO

17. Salaries and Benefits of Certain District Employees

Name	William J. Sabo
Job Title	Business Administrator
Base Annual Salary	113,673
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2009
Annual Work Days	240
Annual Vacation Days	24
Annual Sick Days	12
Annual Personal Days	10
Annual Consulting Days	0
Other Non-working days	13
Description-Other Non-working Days	Holidays
Benefits:	
Allowances	1,552
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	80,644
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	Buyback of sick time @ retirement
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	2,110
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	Reimbursement of disability insurance
	Reimbursement of liability insurance

Additional Comments