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03/31/2010

SUSSEX - FRANKLIN BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	407	422	422
Pupils on Roll - Special Full-Time	114	99	98
Private School Placements	2	3	3
Pupils Sent to Other Dists-Spec Ed Prog Pupils Received		1 2	1

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SUSSEX - FRANKLIN BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		175,284	262,123
Withdrawal from Cap Res-for Local Share	10-307			355,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,062,980	4,155,498	4,321,716
Tuition	10-1300	10,634	5,000	18,000
Interest Earned on Capital Reserve Funds	10-1XXX	6,934	5,000	5,000
Other Restricted Miscellaneous Revenues	10-1XXX	13,964	2,000	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	26,676	15,000	15,000
SUBTOTAL		4,121,188	4,182,498	4,361,716
Revenues from State Sources:				
Extraordinary Aid	10-3131	1,124		
Other State Aids	10-3XXX	522		
Categorical Special Education Aid	10-3132	226,785	252,438	255,804
Equalization Aid	10-3176	1,899,071	2,076,631	2,523,956
Categorical Security Aid	10-3177	46,000	63,915	73,780
Adjustment Aid	10-3178	1,164,754	499,149	102,797
Categorical Transportation Aid	10-3121	24,564	33,230	42,288
SUBTOTAL		3,362,820	2,925,363	2,998,625
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	13,361	7,000	13,028
Equalization Aid - ARRA ESF	16-4520		443,164	
Equalization Aid - ARRA GSF	17-4521		17,156	
SUBTOTAL		13,361	467,320	13,028
Actual Revenues (Over)/Under Expenditures		-226,756		
TOTAL OPERATING BUDGET		7,270,613	7,750,465	7,990,492
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	141,777	154,841	149,973
TOTAL REVENUES FROM STATE SOURCES		141,777	154,841	149,973
Revenues from Federal Sources:				
Title I	20-4411-4416	70,435	78,013	78,013
Title II	20-4451-4455			31,626
I.D.E.A. Part B (Handicapped)	20-4420-4429	217,440	225,616	207,056
Other	20-4XXX	32,938	225,531	
TOTAL REVENUES FROM FEDERAL SOURCES		320,813	529,160	316,695
TOTAL GRANTS AND ENTITLEMENTS		462,590	684,001	466,668
TOTAL REVENUES/SOURCES		7,733,203	8,434,466	8,457,160

SUSSEX - FRANKLIN BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	2,199,622	2,319,626	2,071,443
Special Education	11-2XX-100-XXX	1,033,795	1,040,646	1,040,802
Basic Skills/Remedial	11-230-100-XXX	42,056	23,070	
Bilingual Education	11-240-100-XXX	7,933	8,100	8,000
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	32,547	36,710	37,536
School Sponsored Athletics	11-402-100-XXX	38,210	35,890	37,085
Other Instructional Programs	11-4XX-100-XXX	9,411		
Summer School	11-422-XXX-XXX		10,000	11,700
Support Services:				
Tuition	11-000-100-XXX	83,798	76,922	115,483
Health Services	11-000-213-XXX	74,526	79,185	82,409
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	162,832	151,378	132,169
Guidance	11-000-218-XXX	120,958	127,863	134,354
Child Study Teams	11-000-219-XXX	301,926	317,485	328,912
Improvement of Instructional Services	11-000-221-XXX	80,883	85,482	74,204
Educational Media Services - School Library	11-000-222-XXX	44,534	48,862	53,946
Instructional Staff Training Services	11-000-223-XXX	11,790	20,000	17,000

General Administration	11-000-230-XXX	315,170	397,593	364,871
School Administration	11-000-240-XXX	153,949	183,160	180,465
Central Svcs & Admin Info Technology	11-000-25X-XXX	207,710	222,457	220,235
Operation and Maintenance of Plant Services	11-000-26X-XXX	833,376	869,721	857,891
Student Transportation Services	11-000-270-XXX	162,668	207,013	210,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,281,361	1,401,802	1,545,497
Food Services	11-000-310-XXX	13,500	13,500	13,500
Total Support Services Expenditures		3,848,981	4,202,423	4,331,436
TOTAL GENERAL CURRENT EXPENSE		7,212,555	7,676,465	7,538,002
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		5,000	5,000
Equipment	12-XXX-XXX-73X	3,450	4,000	
Facilities Acquisition and Construction Services	12-000-4XX-XXX			2,230
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931			355,000
TOTAL CAPITAL EXPENDITURES		3,450	9,000	362,230
Transfer of Funds to Charter Schools	10-000-100-56X	54,608	65,000	90,260
OPERATING BUDGET GRAND TOTAL		7,270,613	7,750,465	7,990,492
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,021	12,890	12,890
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	54,741	70,729	68,426
Nonpublic Handicapped Services	20-XXX-XXX-XXX	50,051	55,936	53,371
Nonpublic Nursing Services	20-XXX-XXX-XXX	16,444	15,286	15,286
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,520		
Total State Projects		141,777	154,841	149,973
Federal Projects:				
Title I	20-XXX-XXX-XXX	70,435	78,013	78,013
Title II	20-XXX-XXX-XXX			31,626
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	217,440	225,616	207,056
Other Special Projects	20-XXX-XXX-XXX	32,938	225,531	
Total Federal Projects		320,813	529,160	316,695
TOTAL GRANTS AND ENTITLEMENTS		462,590	684,001	466,668
Total Expenditures		7,733,203	8,434,466	8,457,160
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			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		7,733,203	8,434,466	8,457,160

SUSSEX - FRANKLIN BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	355,284	426,930	251,646	251,646
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	238,201	350,135	355,135	5,135
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	218,947	262,123	262,123	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

SUSSEX - FRANKLIN BORO

Advertised Per Pupil Cost Calculations

2010 - 2011

Per Pupil Cost Calculations:	2007-08 Actual (1)	2008-09 Actual (2)	2009-10 Original Budget (3)	2009-10 Revised Budget (4)	2010-2011 Proposed Budget (5)
Total Comparative Per Pupil Cost	14315	13463	14366	14327	14031
Total Classroom Instruction	8552	7970	8371	8369	7999
Classroom-Salaries and Benefits	8295	7713	8122	8101	7741
Classroom-General Supplies and Textbooks	220	235	212	228	218
Classroom-Purchased Services and Other	37	23	36	40	40
Total Support Services	1983	1924	2083	2005	2064
Support Services-Salaries and Benefits	1886	1840	1954	1804	1880
Total Administrative Costs	1599	1589	1751	1872	1870
Administration-Salaries and Benefits	1377	1350	1422	1435	1546
Legal Costs	0	0	29	87	29
Total Operations and Maintenance of Plant	2010	1789	1967	1887	1894
Operations & Maintenance of Plant-Salary & Ben.	854	858	935	918	912
Total Food Services Costs	0	26	26	26	26
Total Extracurricular Costs	171	164	168	168	178
Total Equipment Costs	13	7	0	8	0
Employee Benefits as a % of Salaries	28.9	26.3	28.3	28.1	32.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 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	10-11 Amount	Description of circumstances
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Total Unusual Revenues:	0	Total Unusual Appropriations:	0
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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 Co-op--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.
 Morris Cnty Pricing Council-Propane and various supplies/repair services.
 As of 1 July 2009, sharing Franklin's Bus. Admin. with Hamburg Boro BOE.

SUSSEX - FRANKLIN BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	4,238,607 (A)
Estimated Net Taxable Valuation (as of 01/08/2010)	489,898,013 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	0.8652 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	4,238,607 (D)
Estimated Net Taxable Valuation (as of 01/08/2010)	489,898,013 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	0.8652 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	4,238,607 (G)
Estimated Equalized Valuation (as of 10/01/2009)	528,405,210 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.8022 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	4,238,607 (J)
Estimated Equalized Valuation (as of 10/01/2009)	528,405,210 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	0.8022 (L)

SUSSEX - FRANKLIN BORO

17. Salaries and Benefits of Certain District Employees

Name	PATRICIA J. PFEIL
Job Title	Principal
Base Annual Salary	134,786
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	261
Annual Vacation Days	24
Annual Sick Days	14
Annual Personal Days	7

Annual Consulting Days 0
 Other Non-working days 16
 Description-Other Non-working Days HOLIDAY & ILL IN FAMILY

Benefits:
 Allowances 875
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 2,000
 Retirement Plans 0

Post-Employment Benefits 10,951
 Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits BUYBACK OF SICKTIME @ RETIREMENT
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 5,616
 Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days BUYBACK OF 10 VACATION DAYS IF UNUSED
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

SUSSEX - FRANKLIN BORO

17. Salaries and Benefits of Certain District Employees

Name WILLIAM J. SABO
 Job Title Business Administrator
 Base Annual Salary 153,673
 FTE 1.0
 Shared with Another District? Y
 District Name HAMBURG BORO
 Job Description in other district BUSINESS ADMINISTRATOR
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2008
 Ending Date of Contract 06/30/2009
 Annual Work Days 261
 Annual Vacation Days 24
 Annual Sick Days 12
 Annual Personal Days 10
 Annual Consulting Days 0
 Other Non-working days 15
 Description-Other Non-working Days HOLIDAY & ILL IN FAMILY

Benefits:
 Allowances 2,043
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 2,000
 Retirement Plans 0

Post-Employment Benefits 80,664
 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 0
 Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments THE 08/09 CONTRACT IN FORCE ON 1/1/10
 SALARY INCLUDES SHARED SERVICE SALARY

SUSSEX - FRANKLIN BORO

17. Salaries and Benefits of Certain District Employees

Name	THOMAS N. TURNER
Job Title	Superintendent
Base Annual Salary	161,931
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2006
Ending Date of Contract	06/30/2009
Annual Work Days	261
Annual Vacation Days	25
Annual Sick Days	14
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	15
Description-Other Non-working Days	HOLIDAY & ILL IN FAMILY
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	2,048
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 SICKTIME AT RETIREMENT
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	
Additional Comments	THE 08/09 CONTRACT IN FORCE ON 1/1/10