

Sussex - Franklin Boro

Notice is hereby given to the legal voters of the Franklin Borough school district, in the County of Sussex, of the State of New Jersey, that a Public Hearing will be held in the Library of the Franklin Borough Board of Education, 50 Washington Ave, Franklin, NJ 07416, on Monday, April 27, 2026, 7:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024 Actual	15, 2025 Actual	15, 2026 Estimated
Pupils On Roll Regular Full-Time	424	397	390
Pupils On Roll - Special Full-Time	107	99	104
Subtotal - Pupils On Roll	531	496	494
Private School Placements	4	2	0
Pupils Sent to Other Dists - Spec Ed Prog	4	3	0

Sussex - Franklin Boro  
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy-Base Budget	10-1210	6,717,544	6,986,246	7,640,089
Total Tax Levy	10-121x	6,717,544	6,986,246	7,640,089
Total Tuition	10-1300	0	159,460	0
Unrestricted Miscellaneous Revenues	10-1XXX	185,460	3,000	3,000
<b>Total Revenues from Local Sources</b>		<b>6,903,004</b>	<b>7,148,706</b>	<b>7,643,089</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	49,243	76,649	49,386
Extraordinary Aid	10-3131	315,990	0	0
Categorical Special Education Aid	10-3132	481,245	699,909	777,339
Equalization Aid	10-3176	3,727,526	3,812,869	4,023,014
Categorical Security Aid	10-3177	95,302	131,225	154,152
Adjustment Aid	10-3178	100,129	0	0
Other State Aids	10-3XXX	16,696	0	0
<b>Total Revenues from State Sources</b>		<b>4,786,131</b>	<b>4,720,652</b>	<b>5,003,891</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	12,797	1,537	967
<b>Total Revenues from Federal Sources</b>		<b>12,797</b>	<b>1,537</b>	<b>967</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Maintenance Reserve	10-303	0	500,000	500,000
Adjustment for Prior Year Encumbrances	10-310	0	0	253,844
Actual Revenues (Over)/Under Expenditures		0	19,159	0
<b>Total Operating Budget</b>		<b>-583,413</b>	<b>0</b>	<b>0</b>
		<b>11,118,519</b>	<b>12,390,054</b>	<b>13,401,791</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	24,175	0	0
Other Revenue from Local Sources	20-1XXX	9,171	0	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>33,346</b>	<b>0</b>	<b>0</b>
<b>Revenues from State Sources:</b>				
Preschool Education Aid-Prior Year Carryover	20-3218	0	0	126,589
Preschool Education Aid	20-3218	1,233,961	1,166,007	1,288,326
<b>Total Revenues from State Sources</b>		<b>1,233,961</b>	<b>1,166,007</b>	<b>1,414,915</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	151,761	120,356	90,267
Title II	20-4451-4455	5,645	25,919	19,439
Title IV	20-4471-4474	9,737	10,263	7,697
IDEA Part B (Handicapped)	20-4420-4429	207,771	199,530	149,648
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,295	0	0
Other	20-4XXX	58,332	10,512	7,884
<b>Total Revenues from Federal Sources</b>		<b>435,541</b>	<b>366,580</b>	<b>274,935</b>
Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	159,460	0
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	123,168	0	198,204
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		3,480	0	0
<b>Total Grants and Entitlements</b>		<b>1,829,496</b>	<b>1,692,047</b>	<b>1,888,054</b>
<b>Total Revenues/Sources</b>		<b>12,948,015</b>	<b>14,082,101</b>	<b>15,289,845</b>
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	159,460	0
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	123,168	0	198,204
<b>Total Revenues/Sources Net of Transfers</b>		<b>12,824,847</b>	<b>13,922,641</b>	<b>15,091,641</b>

Sussex - Franklin Boro  
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	2,739,713	2,645,205	2,675,111
Special Education-Instruction	11-2XX-100-XXX	1,425,959	1,515,705	1,600,634
Basic Skills/Remedial-Instruction	11-230-100-XXX	189,153	196,185	203,790
Bilingual Education-Instruction	11-240-100-XXX	69,766	72,975	77,302
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	65,316	78,030	83,530
School-Sponsored Athletics-Instruction	11-402-100-XXX	44,696	57,492	57,492
Before/After School Programs	11-421-XXX-XXX	0	19,159	0
Summer School	11-422-XXX-XXX	23,188	56,685	67,327
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	158,953	181,845	173,270
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	519,345	446,454	480,778
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	53,624	90,000	127,713
Undistributed Expenditures-Health Services	11-000-213-XXX	93,141	130,356	136,901
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	319,934	302,130	331,198
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	197,302	475,980	481,843
Undistributed Expenditures-Guidance	11-000-218-XXX	132,790	142,640	147,905
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	357,886	360,656	369,505
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	151,823	218,988	195,842
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	170,031	187,545	175,358
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,720	62,500	69,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	349,758	368,570	312,123
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	104,720	134,749	155,999
Undistributed Expenditures-Central Services	11-000-251-XXX	151,169	153,094	158,524
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	971,609	1,241,765	1,484,499
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	503,582	619,828	646,428
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,657,784	2,365,573	2,803,431
Total Undistributed Expenditures		5,748,218	7,300,828	8,077,047
Total General Current Expense		10,464,962	12,124,109	13,015,503
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	142,272	130,922	162,675
Facilities Acquisition and Construction Services	12-000-400-XXX	184,918	4,133	4,133
Capital Reserve-Transfer to Capital Projects	12-000-400-931	230,280	0	0
Total Capital Outlay		557,470	135,055	166,808
Transfer of Funds to Charter Schools	10-000-100-56X	96,087	130,890	219,480
General Fund Grand Total		11,118,519	12,390,054	13,401,791
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	9,171	0	0
Student Activity Fund	20-475-XXX-XXX	27,655	0	0
<b>Preschool Education Aid:</b>				
Preschool Education Aid Instruction	20-218-100-XXX	619,349	584,788	673,734
Support Services	20-218-200-XXX	737,780	706,580	907,975
Facility Acquisition and Construction Services	20-218-400-XXX	0	34,099	31,410
Total Preschool Education Aid	20-218-XXX-XXX	1,357,129	1,325,467	1,613,119
Total State Projects	20-XXX-XXX-XXX	1,357,129	1,325,467	1,613,119
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	151,761	120,356	90,267
Title II	20-XXX-XXX-XXX	5,645	25,919	19,439
Title IV	20-XXX-XXX-XXX	9,737	10,263	7,697
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	207,771	199,530	149,648
Other	20-XXX-XXX-XXX	58,332	10,512	7,884
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,295	0	0
Total Federal Projects	20-XXX-XXX-XXX	435,541	366,580	274,935
Total Special Revenue Funds		1,829,496	1,692,047	1,888,054
Total Expenditures/Appropriations		12,948,015	14,082,101	15,289,845
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	159,460	0
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	123,168	0	198,204
Total Expenditures Net of Transfers		12,824,847	13,922,641	15,091,641

Sussex - Franklin Boro  
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	461,674	572,528	250,000	250,000
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	751,280	1,247,625	1,570,153	1,570,153
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	442,933	654,826	654,826	400,982
--Legal Reserve	1,000,000	1,000,000	500,000	0
--Unemployment Fund	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	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
(Special Revenue Fund)				
--Student Activity Fund	5,027	1,547	1,547	1,547
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Sussex - Franklin Boro  
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,138	\$20,353	\$22,622	\$25,030	\$27,365
Total Classroom Instruction	\$11,289	\$12,263	\$12,460	\$13,805	\$14,880
Classroom-Salaries and Benefits	\$10,771	\$11,516	\$11,962	\$13,214	\$14,119
Classroom-General Supplies and Textbooks	\$310	\$522	\$231	\$294	\$353
Classroom-Purchased Services	\$208	\$225	\$268	\$296	\$408
Total Support Services	\$4,127	\$4,318	\$5,609	\$6,196	\$6,720
Support Services-Salaries and Benefits	\$3,546	\$3,786	\$5,062	\$5,592	\$5,889
Total Administrative Costs	\$1,254	\$1,378	\$1,493	\$1,649	\$1,664
Administration Salaries and Benefits	\$907	\$1,015	\$1,091	\$1,205	\$1,310
Total Operations and Maintenance of Plant	\$2,133	\$2,089	\$2,687	\$2,968	\$3,647
Operations and Maintenance-Salaries and Benefits	\$1,057	\$1,077	\$1,515	\$1,673	\$2,066
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$269	\$254	\$312	\$344	\$369
Total Equipment Costs	\$153	\$271	\$307	\$339	\$400
Legal Costs	\$28	\$29	\$44	\$49	\$51
Employee Benefits as a percentage of salaries*	31.62%	28.22%	33.36%	33.36%	39.64%

\*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 website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

The complete budget will be on file and open to examination at Washington Ave, Franklin, NJ 07416, Franklin Borough, Sussex County New Jersey between 8:00 am and 4:00 p.m. pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.