

Somerset - Franklin Twp			
Notice is hereby given to the legal voters of the Franklin Township school district, in the County of Somerset of the State of New Jersey, that a Public Hearing will be held in Building #1 of the Board Administration Complex of the Franklin Township Board of Education, 2301 Route 27, Somerset, NJ 08873 on April 28, 2026 at 6:30 pm for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.			
Advertised Enrollments			

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	6,772	6,648	6,944
Pupils On Roll Regular Shared-Time	12	16	12
Pupils On Roll - Special Full-Time	1,426	1,441	1,457
Pupils On Roll - Special Shared-Time	5	4	4
Subtotal - Pupils On Roll	8,215	8,109	8,417
Private School Placements	49	46	37
Pupils Sent to Contracted Preschool Prog	234	238	0
Pupils Sent to Other Districts - Reg Prog	6	14	159
Pupils Sent to Other Dists - Spec Ed Prog	39	40	45
Pupils Received	5	15	7
Pupils in State Facilities	10	3	3

Advertised Revenues				
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	162,114,985	179,484,981	194,391,315
Total Tax Levy	10-121x	162,114,985	179,484,981	194,391,315
Total Tuition	10-1300	339,960	75,000	190,000
Unrestricted Miscellaneous Revenues	10-1XXX	431,929	1,300,000	900,000
Interest Earned on Maintenance Reserve	10-1XXX	129	500	500
Interest Earned on Capital Reserve Funds	10-1XXX	149	1,500	1,500
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	37,933	0	0
Total Revenues from Local Sources		162,925,085	180,861,981	195,483,315
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,372,682	5,389,941	5,922,305
Extraordinary Aid	10-3131	3,367,640	2,750,000	3,300,000
Categorical Special Education Aid	10-3132	9,217,005	12,280,640	12,601,014
Equalization Aid	10-3176	5,760,212	0	0
Categorical Security Aid	10-3177	2,769,263	2,815,006	2,932,975
Other State Aids	10-3XXX	684,783	527,125	0
Total Revenues from State Sources		25,171,585	23,762,712	24,756,294
Revenues from Federal Sources:				

Medicaid Reimbursement	10-4200	125,254	60,241	154,383
Total Revenues from Federal Sources		125,254	60,241	154,383
Budgeted Fund Balance-Operating Budget	10-303	0	1,700,000	0
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,500,000	125,000
Withdrawal from Maintenance Reserve	10-310	0	1,000,000	0
Adjustment for Prior Year Encumbrances		0	1,527,698	0
Actual Revenues (Over)/Under Expenditures		5,970,713	0	0
Total Operating Budget		194,192,637	210,412,632	220,518,992
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	656,751	5,000	5,000
Other Revenue from Local Sources	20-1XXX	1,572,361	121,112	0
Total Revenues from Local Sources	20-1XXX	2,229,112	126,112	5,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	2,705,669	2,180,038
Preschool Education Aid	20-3218	11,488,194	11,283,060	11,687,340
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	1,121	0	0
Other Restricted Entitlements	20-32XX	676,084	712,165	605,339
Climate Awareness Education Grant	20-3291	199,796	81,290	0
Total Revenues from State Sources		12,365,195	14,782,184	14,472,717
Revenues from Federal Sources:				
Title I	20-4411-44 16	956,631	1,571,655	977,614
Title II	20-4451-44 55	182,507	258,605	159,636
Title III	20-4491-44 94	178,501	373,004	154,344
Title IV	20-4471-44 74	70,211	103,606	57,425
IDEA Part B (Handicapped)	20-4420-44 29	2,206,695	2,296,234	1,879,473
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	92,229	0	0
Vocational Education	20-4430	0	33,689	0
ARP-ESSER	20-4540	560,032	0	0
Other	20-4XXX	56,447	51,457	0
Total Revenues from Federal Sources		4,303,253	4,688,250	3,228,492
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	629,772	752,580	779,535
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-88,412	0	0
Total Grants and Entitlements		19,438,920	20,349,126	18,485,744
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	6,837,953	6,721,090
Total Revenues from Local Sources		0	6,837,953	6,721,090
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	857,897	858,749
Budgeted Fund Balance	40-303	0	5,038	0
Total Local Repayment of Debt		0	7,700,888	7,579,839

Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Repayment of Debt		0	7,700,888	7,579,839
Total Revenues/Sources		213,631,557	238,462,646	246,584,575
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	629,772	752,580	779,535
Total Revenues/Sources Net of Transfers		213,001,785	237,710,066	245,805,040

Advertised Appropriations				
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	38,337,598	43,626,523	40,238,497
Special Education-Instruction	11-2XX-100-XXX	14,086,124	20,297,537	21,433,560
Basic Skills/Remedial-Instruction	11-230-100-XXX	3,627,103	4,336,524	4,183,990
Bilingual Education-Instruction	11-240-100-XXX	3,952,008	4,181,611	4,337,817
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	438,619	515,473	606,754
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,272,986	1,170,598	1,278,029
Instructional Alternative Ed Program	11-423-XXX-XXX	616,338	818,932	862,744
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,653,837	7,127,920	7,022,755
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	144,299	198,263	167,965
Undistributed Expenditures-Health Services	11-000-213-XXX	2,239,061	1,767,474	1,586,707
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	4,480,372	1,446,619	1,419,828
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	3,169,189	3,524,965	3,070,727
Undistributed Expenditures-Guidance	11-000-218-XXX	2,850,397	3,317,304	3,527,299
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	3,677,490	4,286,560	3,959,952
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	4,482,002	4,538,771	4,104,263
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	964,202	922,690	1,167,026
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	440,301	125,999	148,867
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,253,344	2,548,840	2,521,602
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	5,812,308	6,666,935	6,279,005
Undistributed Expenditures-Central Services	11-000-251-XXX	1,986,300	2,021,265	1,590,469
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,015,299	1,124,831	1,083,490
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	13,974,647	13,725,947	11,706,933
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	18,629,118	20,919,217	18,607,248
Personal Services-Employee Benefits	11-XXX-XXX-2XX	35,111,918	38,090,791	56,592,375
Total Undistributed Expenditures		107,884,084	112,354,391	124,556,511
Interest Earned on Maintenance Reserve	10-606	0	500	500
Total General Current Expense		170,214,860	187,302,089	197,498,402
Capital Expenditures:				
Equipment	12-XXX-XXX-730	284,762	375,641	197,400
Facilities Acquisition and Construction Services	12-000-400-XXX	2,231,376	1,569,864	166,967
Interest Deposit to Capital Reserve	10-604	0	1,500	1,500
Total Capital Outlay		2,516,138	1,947,005	365,867
Transfer of Funds to Charter Schools	10-000-100-56X	21,461,639	21,163,538	22,654,723
General Fund Grand Total		194,192,637	210,412,632	220,518,992
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,572,361	121,112	0

Student Activity Fund	20-475-XXX-XXX	568,339	5,000	5,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	4,477,562	5,194,657	5,450,641
Support Services	20-218-200-XXX	7,640,404	8,996,652	8,646,272
Facility Acquisition and Construction Services	20-218-400-XXX	0	550,000	550,000
Total Preschool Education Aid	20-218-XXX-XXX	12,117,966	14,741,309	14,646,913
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	52,014	69,971	59,475
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	40,215	68,598	58,308
Nonpublic Handicapped Services	20-XXX-XXX-XXX	80,898	83,054	70,596
Nonpublic Nursing Services	20-XXX-XXX-XXX	163,036	183,746	156,184
Nonpublic Technology Initiative	20-XXX-XXX-XXX	56,055	49,931	42,441
Nonpublic Security Aid	20-XXX-XXX-XXX	237,990	256,865	218,335
Climate Awareness Education Grant Program	20-471-xxx-xxx	199,796	81,290	0
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	1,121	0	0
Other	20-XXX-XXX-XXX	45,876	0	0
Total Other State Projects		877,001	793,455	605,339
Total State Projects	20-XXX-XXX-XXX	12,994,967	15,534,764	15,252,252
Federal Projects:				
Title I	20-XXX-XXX-XXX	956,631	1,571,655	977,614
Title II	20-XXX-XXX-XXX	182,507	258,605	159,636
Title III	20-XXX-XXX-XXX	178,501	373,004	154,344
Title IV	20-XXX-XXX-XXX	70,211	103,606	57,425
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	2,206,695	2,296,234	1,879,473
Vocational Education	20-XXX-XXX-XXX	0	33,689	0
Other	20-XXX-XXX-XXX	56,447	51,457	0
ARP-ESSER Grant Program	20-487-xxx-xxx	560,032	0	0

Advertised Appropriations				
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	92,229	0	0
Total Federal Projects	20-XXX-XXX-XXX	4,303,253	4,688,250	3,228,492
Total Special Revenue Funds		19,438,920	20,349,126	18,485,744
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	7,700,888	7,579,839
Total Debt Service Funds		0	7,700,888	7,579,839
Total Expenditures/Appropriations		213,631,557	238,462,646	246,584,575
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	629,772	752,580	779,535
Total Expenditures Net of Transfers		213,001,785	237,710,066	245,805,040

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)	4,766,809	3,727,069	2,027,069	2,027,069
(Repayment of Debt)	5,038	5,038	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,763,697	3,263,846	1,765,346	1,641,846
--Adult Education Programs	0	0	0	0

--Maintenance Reserve	2,038,087	1,038,216	38,716	39,216
--Legal Reserve	1,502,825	0	0	0
--Unemployment Fund	1,466,471	1,504,404	1,504,404	1,504,404
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	1,000,000	698,858	698,858	698,858
--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	334,284	422,696	422,696	422,696
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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	\$21,068	\$22,389	\$23,761	\$24,884	\$25,565
Total Classroom Instruction	\$11,552	\$12,585	\$14,442	\$15,121	\$15,955
Classroom-Salaries and Benefits	\$10,976	\$11,951	\$13,275	\$13,257	\$14,673
Classroom-General Supplies and Textbooks	\$197	\$157	\$302	\$211	\$246
Classroom-Purchased Services	\$379	\$477	\$865	\$1,653	\$1,036
Total Support Services	\$4,491	\$4,960	\$4,331	\$4,584	\$4,733
Support Services-Salaries and Benefits	\$2,917	\$3,256	\$3,092	\$3,575	\$3,955
Total Administrative Costs	\$2,083	\$2,083	\$2,460	\$2,382	\$2,338
Administration Salaries and Benefits	\$1,802	\$1,786	\$2,167	\$2,021	\$1,994
Total Operations and Maintenance of Plant	\$2,570	\$2,408	\$2,183	\$2,439	\$2,110
Operations and Maintenance-Salaries and Benefits	\$1,550	\$1,450	\$1,296	\$1,503	\$1,273
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$337	\$321	\$317	\$323	\$385
Total Equipment Costs	\$22	\$41	\$79	\$136	\$105
Legal Costs	\$45	\$54	\$46	\$52	\$50
Employee Benefits as a percentage of salaries*	40.63%	39.08%	44.66%	39.05%	57.13%

*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 Franklin Township Board of Education Complex, 2301 Rt. 27, Somerset, Somerset County, New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.