

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	179	204	229
Pupils On Roll - Special Full-Time	26	33	33
Subtotal - Pupils On Roll	205	237	262
Private School Placements	1	0	0
Pupils Sent to Other Dists-Spec Ed Prog	1	1	0
Pupils Received	2	2	2

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,059,072	3,334,388	3,667,827
Total Tuition	10-1300	30,150	25,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	7,000	7,000
Interest Earned On Current Expense Emergency Res	10-1XXX	47	0	0
Interest Earned On Maintenance Reserve	10-1XXX	22	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	186	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	5,605	0	0
Subtotal - Revenues From Local Sources		3,095,082	3,366,388	3,699,827
Revenues from State Sources:				
School Choice Aid	10-3116	75,528	135,350	110,144
Categorical Transportation Aid	10-3121	8,572	8,053	7,480
Categorical Special Education Aid	10-3132	87,689	101,486	109,331
Categorical Security Aid	10-3177	20,219	22,094	22,698
Other State Aids	10-3XXX	0	0	17,330
Subtotal - Revenues From State Sources		192,008	266,983	266,983
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	3,137	3,137
Education Jobs Fund	18-4522	8,714	0	0
Subtotal - Revenues From Federal Sources		8,714	3,137	3,137
Withdrawal From Cap Res-For Local Share	10-307	30,000	0	0
Withdrawal From Current Expense Emergency Rsv	10-312	80,000	0	0
Adjustment For Prior Year Encumbrances		0	1,853	0
Actual Revenues (Over)/Under Expenditures		33,834	0	0
Total Operating Budget		3,439,638	3,638,361	3,969,947

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	13,637	15,556	1,000
Total Revenues From Local Sources	20-1XXX	13,637	15,556	1,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	6,421	8,077	3,000
Total Revenues From State Sources		6,421	8,077	3,000
Revenues from Federal Sources:				
Title I	20-4411-4416	29,062	31,938	25,000
Title II	20-4451-4455	4,854	4,462	5,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	57,881	57,036	50,000
Other	20-4XXX	0	4,370	2,000
Total Revenues From Federal Sources		91,797	97,806	82,000
Total Grants And Entitlements		111,855	121,439	86,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	20,644	20,445	20,244
Total Revenues From Local Sources		20,644	20,445	20,244
Total Local Repayment Of Debt		20,644	20,445	20,244
Total Repayment Of Debt		20,644	20,445	20,244
Total Revenues/Sources		3,572,137	3,780,245	4,076,191
Total Revenues/Sources Net of Transfers		3,572,137	3,780,245	4,076,191

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	814,948	1,030,209	1,254,097
Special Education - Instruction	11-2XX-100-XXX	408,859	438,930	529,926
Basic Skills/Remedial - Instruction	11-230-100-XXX	62,244	80,936	82,854
Bilingual Education - Instruction	11-240-100-XXX	50,409	56,501	64,927
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,700	2,200	2,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	112,629	114,800	0
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,300	11,498	11,696
Undist. Expenditures - Health Services	11-000-213-XXX	80,521	82,498	83,350
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	92,149	130,027	144,479
Undist. Expenditures - Guidance	11-000-218-XXX	22,220	22,430	22,500
Undist. Expenditures - Child Study Teams	11-000-219-XXX	107,562	120,986	150,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	90,491	94,052	97,254
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	42,371	45,425	56,900
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,107	7,761	8,975
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	94,529	119,927	123,027
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	47,412	48,232	49,141
Undist. Expend. - Central Services	11-000-251-XXX	110,405	120,030	121,984
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	246,100	285,769	304,734
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	65,496	87,821	9,184
Personal Services - Employee Benefits	11-XXX-XXX-2XX	539,583	679,996	795,219
Total Undistributed Expenditures		1,665,875	1,971,252	1,978,443
Interest Earned On Maintenance Reserve	10-606	22		
Increase In Maintenance Reserve	10-606	20,000		
Increase In Current Expense Emergency Reserve	10-607	80,000		
Interest Earned On Current Expense Emergency Res	10-607	47		
Total General Current Expense		3,104,104	3,580,028	3,912,447

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	5,348	58,333	57,500
Capital Reserve - Transfer To Capital Projects	12-000-400-931	30,000		
Increase In Capital Reserve	10-604	300,000		
Interest Deposit To Capital Reserve	10-604	186		
Total Capital Outlay		335,534	58,333	57,500
General Fund Grand Total		3,439,638	3,638,361	3,969,947
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	13,637	15,556	1,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	440		
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	8,077	3,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	5,353		
Nonpublic Nursing Services	20-XXX-XXX-XXX	628		
Total Other State Projects		6,421	8,077	3,000
Total State Projects	20-XXX-XXX-XXX	6,421	8,077	3,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	29,062	31,938	25,000
Title II	20-XXX-XXX-XXX	4,854	4,462	5,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	57,881	57,036	50,000
Other	20-XXX-XXX-XXX	0	4,370	2,000
Total Federal Projects	20-XXX-XXX-XXX	91,797	97,806	82,000
Total Special Revenue Funds		111,855	121,439	86,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	20,644	20,445	20,244
Total Debt Service Funds		20,644	20,445	20,244

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Expenditures/Appropriations		3,572,137	3,780,245	4,076,191
Total Expenditures Net of Transfers		3,572,137	3,780,245	4,076,191

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	243,411	212,265	212,265	212,265
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	209,524	479,710	479,710	479,710
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	63,053	83,075	83,075	83,075
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	80,000	80,047	80,047	80,047
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,087	\$13,215	\$15,693	\$14,251	\$14,898
Total Classroom Instruction	\$9,276	\$8,904	\$10,377	\$9,457	\$10,216
Classroom-Salaries and Benefits	\$8,871	\$8,567	\$9,796	\$8,873	\$9,691
Classroom-General Supplies and Textbooks	\$284	\$243	\$383	\$364	\$366
Classroom-Purchased Services	\$122	\$94	\$198	\$220	\$159
Total Support Services	\$2,475	\$2,276	\$2,531	\$2,267	\$2,288
Support Services-Salaries and Benefits	\$1,668	\$1,471	\$1,509	\$1,343	\$1,247
Total Administrative Costs	\$1,482	\$1,290	\$1,443	\$1,283	\$1,188
Administration Salaries and Benefits	\$1,209	\$1,019	\$1,065	\$947	\$877
Legal Costs	\$56	\$3	\$60	\$54	\$48
Total Operations and Maintenance of Plant	\$1,476	\$1,223	\$1,331	\$1,234	\$1,197
Operations and Maintenance-Salaries and Benefits	\$565	\$456	\$452	\$402	\$451
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$9	\$9	\$11	\$10	\$9
Total Equipment Costs	\$64	\$26	\$59	\$246	\$220
Employee Benefits as a percentage of salaries*	29.91%	29.39%	33.54%	32.97%	32.86%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*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 (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	Business Administrator Services Shared with West Amwell Township 5600	0.00
Special Education Services	Shared Child Study Team Services with Regional High School	0.00
Superintendent and Assistant Sup.	Shared Superintendent Services with West Amwell Township 5600	0.00
Transportation Services, including Fuel	Shared Transportation Services with Regional High School	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,501,108
(B) Estimated Net Taxable Valuation (as of 10/01/12)	720,435,870
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.4860
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,521,553
(E) Estimated Net Taxable Valuation (as of 10/01/12)	720,435,870
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.4888

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,501,108
(H) Estimated Equalized Valuation (as of 10/01/12)	738,265,843
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4742
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,521,553
(K) Estimated Equalized Valuation (as of 10/01/12)	738,265,843
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.4770

NAME=Donna Tolley

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Shared Bus Admin
Base Annual Salary Amount	\$125,000
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	Y
Shared County	19
Shared District	5600
Job Title Other District	Shared Bus Admin
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	3500
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	11662
Contractual Post-Employment Benefit Description of Payout of Sick days	Not unless retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not unless leaving
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Donna Tolley

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Geoffrey Hewitt

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$107,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	3500
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	4479
Contractual Post-Employment Benefit Description of Payout of Sick days	Not unless retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not unless leaving
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Geoffrey Hewitt

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Shared Service Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Shared Superintendent
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	19
Shared District	5600
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/11
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	0
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Service Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	