

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	110	105	117
Pupils On Roll - Special Full-Time	14	14	7
Subtotal - Pupils On Roll	124	119	124
Private School Placements	2	2	0
Pupils Sent to Other Dists-Spec Ed Prog	0	0	1
Pupils Received	20	20	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,690,000	1,722,955	1,753,938
Other Local Governmental Units - Unrestricted	10-12XX	2,944	2,894	3,561
Total Tuition	10-1300	46,864	50,000	34,182
Private Contributions	10-1920	1,219	0	1,000
Unrestricted Miscellaneous Revenues	10-1XXX	11,193	18,465	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	50
Other Restricted Miscellaneous Revenues	10-1XXX	235	0	0
Subtotal - Revenues From Local Sources		1,752,455	1,794,314	1,793,231
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	44,604
Categorical Transportation Aid	10-3121	0	1,799	2,238
Extraordinary Aid	10-3131	33,322	0	0
Categorical Special Education Aid	10-3132	53,376	57,863	58,167
Equalization Aid	10-3176	193,181	203,720	202,744
Categorical Security Aid	10-3177	0	1,683	1,915
Other State Aids	10-3XXX	1,209	0	0
Subtotal - Revenues From State Sources		281,088	265,065	309,668
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	10,536	0	0
Subtotal - Revenues From Federal Sources		10,536	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	20,611	3,473
Adjustment For Prior Year Encumbrances		0	141,415	0
Actual Revenues (Over)/Under Expenditures		-61,366	0	0
Total Operating Budget		1,982,713	2,221,405	2,106,372

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	6,252	5,970	4,478
Title II	20-4451-4455	3,099	2,812	2,390
I.D.E.A. Part B (Handicapped)	20-4420-4429	31,083	31,001	26,351
Other	20-4XXX	6,659	21,961	16,109
Total Revenues From Federal Sources		47,093	61,744	49,328
Total Grants And Entitlements		47,093	61,744	49,328
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	46,759	45,748	49,653
Total Revenues From Local Sources		46,759	45,748	49,653
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	41	48	40
Total Local Repayment Of Debt		46,800	45,796	49,693
Total Repayment Of Debt		46,800	45,796	49,693
Total Revenues/Sources		2,076,606	2,328,945	2,205,393
Total Revenues/Sources Net of Transfers		2,076,606	2,328,945	2,205,393

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	648,653	676,258	679,900
Special Education - Instruction	11-2XX-100-XXX	195,315	210,673	206,642
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	500	950
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,729	9,440	12,750
School-Sponsored Athletics - Instruction	11-402-100-XXX	11,099	12,840	22,150
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	54,089	117,855	22,571
Undist. Expenditures - Health Services	11-000-213-XXX	75,444	78,744	77,467
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	68,183	91,800	86,027
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	28,198	31,661	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	153,660	159,424	160,821
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	6,794	7,723	9,250
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,725	6,966	7,210
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	80,970	72,147	54,931
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	38,522	38,067	38,815
Undist. Expend. - Central Services	11-000-251-XXX	59,642	62,961	59,162
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	182,940	207,176	171,434
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	108,183	148,530	127,910
Personal Services - Employee Benefits	11-XXX-XXX-2XX	240,343	273,475	302,722
Undistributed Expenditures-Food Services	11-000-310-930	18,407	14,044	13,785
Total Undistributed Expenditures		1,117,100	1,310,573	1,132,105
Total General Current Expense		1,981,896	2,220,284	2,054,497
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	817	1,121	51,825
Interest Deposit To Capital Reserve	10-604	0	0	50
Total Capital Outlay		817	1,121	51,875

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Fund Grand Total		1,982,713	2,221,405	2,106,372
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	6,252	5,970	4,478
Title II	20-XXX-XXX-XXX	3,099	2,812	2,390
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	31,083	31,001	26,351
Other	20-XXX-XXX-XXX	6,659	21,961	16,109
Total Federal Projects	20-XXX-XXX-XXX	47,093	61,744	49,328
Total Special Revenue Funds		47,093	61,744	49,328
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	46,800	45,796	49,693
Total Debt Service Funds		46,800	45,796	49,693
Total Expenditures/Appropriations		2,076,606	2,328,945	2,205,393
Total Expenditures Net of Transfers		2,076,606	2,328,945	2,205,393

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	229,914	304,644	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	45,000	45,000	45,000	45,050
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	3,473	3,473	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
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	\$14,286	\$14,812	\$14,977	\$16,241	\$15,173
Total Classroom Instruction	\$8,133	\$8,151	\$8,589	\$8,954	\$8,781
Classroom-Salaries and Benefits	\$7,163	\$7,192	\$7,672	\$7,954	\$7,697
Classroom-General Supplies and Textbooks	\$394	\$570	\$468	\$533	\$518
Classroom-Purchased Services	\$576	\$389	\$449	\$467	\$566
Total Support Services	\$3,053	\$2,991	\$3,223	\$3,427	\$3,025
Support Services-Salaries and Benefits	\$1,362	\$1,350	\$1,363	\$1,429	\$1,406
Total Administrative Costs	\$1,535	\$1,544	\$1,289	\$1,543	\$1,316
Administration Salaries and Benefits	\$417	\$450	\$439	\$482	\$447
Legal Costs	\$303	\$246	\$41	\$204	\$40
Total Operations and Maintenance of Plant	\$1,375	\$1,801	\$1,585	\$2,012	\$1,659
Operations and Maintenance-Salaries and Benefits	\$676	\$710	\$667	\$733	\$662
Board Contribution to Food Services	\$39	\$151	\$111	\$118	\$111
Total Extracurricular Costs	\$142	\$172	\$180	\$187	\$282
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	25.59%	23.42%	25.07%	25.05%	28.54%
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	Shared Business Administrator with Frenchtown and Califon BOE's	0.00
Professional Staff Development	Shared Staff development/ curriculum writing with East Amwell, Frenchtown, Holland and Kingwood BOE's	0.00
Technology Services	Webmaster and technology consultant shared with East Amwell BOE	0.00
Insurance Coverages and Benefits	School Alliance Insurance Fund	0.00
Special Education Services	Behavior Consultant shared with East Amwell BOE	0.00
Special Education Services	Tuition sending shared with East Amwell BOE	0.00
Special Education Services	Shared Child Study Team with East Amwell BOE	0.00
Custodial and Maintenance Services	Shared service with Milford Borough	0.00
Food Services	Satellite service with Frenchtown BOE	0.00
Superintendent and Assistant Sup.	Shared Superintendent with East Amwell BOE	0.00
Others	Energy Conservation consortium with Frenchtown, East Amwell Townships	0.00
Others	Shared World Language Teacher	0.00
Others	Shared assemblies and field trips with Frenchtown BOE	0.00
Transportation Services, including Fuel	Shared transportation services with Frenchtown BOE, Delaware Valley RHS	0.00
Purchasing - Power/Utilities	Solar consortium with Readington Township	0.00
Purchasing - Power/Utilities	Cooperative purchasing thru ACES and ACT consortiums	0.00
Purchasing - Supplies	Cooperative Purchasing with Hunterdon County ESC and Middlesex Regional ESC	0.00
Purchasing - Equipment	Student Software purchased thru cooperative with Milford, East Amwell, Califo and Delaware Township BOE's	0.00
Curriculum Services	Science Consortium, reading workshop shared with East Amwell BOE	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,753,938
(B) Estimated Net Taxable Valuation (as of 10/01/12)	117,627,492
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.4911
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,803,591
(E) Estimated Net Taxable Valuation (as of 10/01/12)	117,627,492
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.5333

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,753,938
(H) Estimated Equalized Valuation (as of 10/01/12)	118,252,952
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4832
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,803,591
(K) Estimated Equalized Valuation (as of 10/01/12)	118,252,952
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.5252

NAME=BA Shared Service

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	19
Shared District	1680
Job Title Other District	Business Administrator
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	17
Contracted Number of Annual Personal Days	2
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	47000
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	no payment in shared service contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payment in shared service contract
Contractual Post-Employment Benefit Description of Payout of Personal days	no payment in shared service contract
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=BA Shared Service

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=Maggie Culley

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$102,200
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	6
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
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	1000
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1403
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	7088
Contractual Post-Employment Benefit Description of Payout of Sick days	\$5000 Max same as teacher contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	MAx of 5 days
Contractual Post-Employment Benefit Description of Payout of Personal days	May change to sick 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=Maggie Culley

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=Supt Shared Service

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	19
Shared District	1160
Job Title Other District	Superintendent
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	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
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	68508
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	no payout in shared contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout in shared contract
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout in shared contract
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=Supt Shared Service

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	