

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	443.0	412.0	384.0
Pupils On Roll Special Ed Full-Time	68.0	83.0	77.0
Pupils On Roll SUBTOTAL	511.0	495.0	461.0
Pupils in Private School Placements	2.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	6.0
Pupils Received	15.0		0.0
Pupils in State Facilities	1.0	1.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,665,205	7,665,205	7,741,857
Total Tuition	10-1300	34,320	30,800	32,000
Rents And Royalties	10-1910	7,255	8,000	7,000
Private Contributions	10-1920	0	5,000	2,500
Unrestricted Miscellaneous Revenues	10-1XXX	178,420	177,401	170,000
Interest Earned On Current Expense Emergency Res	10-1XXX	222	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	9,145	0	15,000
Subtotal - Revenues From Local Sources		7,894,567	7,886,406	7,968,357
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	210,782	210,782	210,782
Extraordinary Aid	10-3131	63,383	0	0
Categorical Special Education Aid	10-3132	294,741	294,741	294,741
Categorical Security Aid	10-3177	36,626	36,626	36,626
Adjustment Aid	10-3178	17,175	14,726	14,726
Other State Aids	10-3XXX	5,227	11,679	11,679
Subtotal - Revenues From State Sources		627,934	568,554	568,554
Budgeted Fund Balance - Operating Budget	10-303	95,822	75,856	65,545
Withdrawal From Cap Res-For Local Share	10-307	389,492	0	0
Withdrawal From Maint. Reserve	10-310	2,900	0	0
Adjustment For Prior Year Encumbrances		0	123,043	0
Actual Revenues (Over)/Under Expenditures		-91,991	0	0
Total Operating Budget		8,918,724	8,653,859	8,602,456
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,500	0	0
Total Revenues From Local Sources	20-1XXX	2,500	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title II	20-4451-4455	7,682	7,613	7,613
I.D.E.A. Part B (Handicapped)	20-4420-4429	99,736	79,789	87,734
Other	20-4XXX	36,826	0	0
Total Revenues From Federal Sources		144,244	87,402	95,347
Total Grants And Entitlements		146,744	87,402	95,347
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,039,326	1,042,794	1,035,349
Total Revenues From Local Sources		1,039,326	1,042,794	1,035,349
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		1,039,326	1,042,794	1,035,350
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		1,039,325	1,042,794	1,035,350
Total Revenues/Sources		10,104,793	9,784,055	9,733,153
Total Revenues/Sources Net of Transfers		10,104,793	9,784,055	9,733,153

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,404,009	2,580,914	2,554,900
Special Education - Instruction	11-2XX-100-XXX	886,095	874,638	960,280
Basic Skills/Remedial - Instruction	11-230-100-XXX	39,148	25,789	25,864
Bilingual Education - Instruction	11-240-100-XXX	0	250	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	26,930	28,769	28,769
School-Sponsored Athletics - Instruction	11-402-100-XXX	42,249	44,671	44,171
Before/After School Programs	11-421-XXX-XXX	103,739	117,144	107,723
Summer School	11-422-XXX-XXX	9,124	13,616	11,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	137,768	276,532	298,000
Undist. Expenditures - Health Services	11-000-213-XXX	142,540	145,325	151,366
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	300,747	288,363	321,111
Undist. Expenditures - Guidance	11-000-218-XXX	121,474	165,840	99,253
Undist. Expenditures - Child Study Teams	11-000-219-XXX	261,524	312,364	294,470
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	37	360	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	125,938	93,760	97,823
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	3,750	3,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	327,719	443,423	384,532
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	167,694	185,718	176,169
Undist. Expend. - Central Services	11-000-251-XXX	199,762	269,265	216,726
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	3,451	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	766,828	761,851	818,921
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	481,271	548,572	529,932
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,386,279	1,444,828	1,434,829
Total Undistributed Expenditures		4,423,032	4,939,951	4,826,632
Increase In Maintenance Reserve	10-606	2,900	0	0
Increase In Current Expense Emergency Reserve	10-607	150,000	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Interest Earned On Current Expense Emergency Res	10-607	222	0	0
Total General Current Expense		8,087,448	8,625,742	8,559,339
Capital Expenditures:				
Equipment	12-XXX-XXX-730	47,322	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	55,317	28,117	28,117
Capital Reserve - Transfer To Capital Projects	12-000-400-931	389,492	0	0
Increase In Capital Reserve	10-604	330,000	0	0
Interest Deposit To Capital Reserve	10-604	9,145	0	15,000
Total Capital Outlay		831,276	28,117	43,117
General Fund Grand Total		8,918,724	8,653,859	8,602,456
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,500	0	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	7,682	7,613	7,613
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	99,736	79,789	87,734
Other	20-XXX-XXX-XXX	36,826	0	0
Total Federal Projects	20-XXX-XXX-XXX	144,244	87,402	95,347
Total Special Revenue Funds		146,744	87,402	95,347
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,039,325	1,042,794	1,035,350
Total Debt Service Funds		1,039,325	1,042,794	1,035,350
Total Expenditures/Appropriations		10,104,793	9,784,055	9,733,153
Total Expenditures Net of Transfers		10,104,793	9,784,055	9,733,153

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	421,678	391,401	315,545	250,000
--Repayment of Debt	0	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	2,613,995	2,563,648	2,563,648	2,578,648
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	715,000	715,000	715,000	715,000
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	68,001	218,223	218,223	218,223
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,901	\$14,768	\$14,833	\$15,759	\$16,771
Total Classroom Instruction	\$9,152	\$8,890	\$8,910	\$9,303	\$10,055
Classroom-Salaries and Benefits	\$9,007	\$8,529	\$8,482	\$8,705	\$9,575
Classroom-General Supplies and Textbooks	\$102	\$304	\$285	\$448	\$320
Classroom-Purchased Services	\$43	\$57	\$143	\$150	\$159
Total Support Services	\$2,684	\$2,305	\$2,284	\$2,392	\$2,528
Support Services-Salaries and Benefits	\$1,934	\$1,534	\$1,680	\$1,784	\$1,747
Total Administrative Costs	\$1,790	\$1,570	\$1,742	\$2,048	\$1,896
Administration Salaries and Benefits	\$1,360	\$1,216	\$1,178	\$1,544	\$1,344
Total Operations and Maintenance of Plant	\$2,105	\$1,856	\$1,744	\$1,860	\$2,124
Operations and Maintenance-Salaries and Benefits	\$861	\$875	\$893	\$928	\$1,025
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$170	\$148	\$152	\$157	\$168
Total Equipment Costs	\$43	\$96	\$0	\$0	\$0
Legal Costs	\$39	\$18	\$59	\$39	\$65
Employee Benefits as a percentage of salaries*	29.20%	29.52%	29.33%	28.68%	29.02%

*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 the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 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 Saved (Optional)
Recycling	Shared Services with Hampton Boro for recycling	0
Banking	Participated in regional bid for bank services which has resulted in significant earnings on interest	0
Transportation Services, including Fuel	We utilize North Hunterdon, Delaware Valley Regional HS, and HCESC Transportation Departmentns	0
Purchasing	We participate in ACT	0
Purchasing	We participate in ACES	0
Purchasing	We are members of HCESC and MRESC purchasing co-ops	0
Municipal/Public Works	We share snow plowing and equipment usage	0
Technology Services	We utilize HCESC for technology services	0
Insurance Coverages and Benefits	We are a member of ERIC WEST	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,741,857
(B) Estimated Net Taxable Valuation (as of 10/01/14)	680,116,119
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.1383
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,777,206
(E) Estimated Net Taxable Valuation (as of 10/01/14)	680,116,119
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2905

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,741,857
(H) Estimated Equalized Valuation (as of 10/01/14)	786,127,355
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9848
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,777,206
(K) Estimated Equalized Valuation (as of 10/01/14)	786,127,355
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.1165

NAME=Amy Barkman

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$109,778
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	261
Contracted Number of Annual Vacation Days	20
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	\$9,860
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,944
Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowed after 15 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max allowed @ per diem rate of \$422
Contractual Post-Employment Benefit Description of Payout of Personal days	Not available
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=Amy Barkman

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=Frances Suchovic

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$122,390
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	261
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

NAME=Frances Suchovic

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$8,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$12,896
Contractual Post-Employment Benefit Description of Payout of Sick days	After a minimum of 15 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid on a prorated basis
Contractual Post-Employment Benefit Description of Payout of Personal days	Not available
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	
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=Jeffrey Bender

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0

NAME=Jeffrey Bender

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	261
Contracted Number of Annual Vacation Days	30
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	\$20,474
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$33,173
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowed
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Allowed
Contractual Post-Employment Benefit Description of Payout of Personal days	Not available
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	
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	

NAME=Jeffrey Bender

CATEGORY	MEASURE
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=Laura Marchese

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST
Base Annual Salary Amount	\$113,182
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	261
Contracted Number of Annual Vacation Days	20
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Laura Marchese

CATEGORY	MEASURE
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	\$25,883
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowed
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Allowed
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed
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	
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	