

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	424	443	443
Pupils On Roll - Special Full-Time	60	68	68
Subtotal - Pupils On Roll	484	511	511
Private School Placements	3	2	0
Pupils Sent to Other Districts-Reg Prog	2	0	0
Pupils Sent to Other Dists-Spec Ed Prog	2	1	0
Pupils Received	16	15	0
Pupils in State Facilities	0	1	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,765,843	7,665,205	7,665,205
Total Tuition	10-1300	33,600	30,800	30,800
Rents And Royalties	10-1910	11,042	4,000	8,000
Private Contributions	10-1920	7,100	5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	197,480	165,000	165,000
Interest Earned On Capital Reserve Funds	10-1XXX	7,226	7,600	12,400
Subtotal - Revenues From Local Sources		8,022,291	7,877,605	7,886,405
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	210,466	210,782	210,782
Extraordinary Aid	10-3131	71,324	0	0
Categorical Special Education Aid	10-3132	297,488	294,741	294,741
Categorical Security Aid	10-3177	36,644	36,626	36,626
Adjustment Aid	10-3178	14,726	14,726	14,726
Other State Aids	10-3XXX	4,566	2,449	11,679
Subtotal - Revenues From State Sources		635,214	559,324	568,554
Budgeted Fund Balance - Operating Budget	10-303	0	95,822	75,856
Adjustment For Prior Year Encumbrances		0	96,597	0
Actual Revenues (Over)/Under Expenditures		7,741	0	0
Total Operating Budget		8,665,246	8,629,348	8,530,815
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	0	3,000	0
Total Revenues From Local Sources	20-1XXX	0	3,000	0
Revenues from Federal Sources:				
Title II	20-4451-4455	9,727	10,599	7,613

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	110,571	100,819	79,789
Other	20-4XXX	50,437	51,483	0
Total Revenues From Federal Sources		170,735	162,901	87,402
Total Grants And Entitlements		170,735	165,901	87,402
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	909,944	1,039,325	1,042,794
Total Revenues From Local Sources		909,944	1,039,325	1,042,794
Withdrawal From Debt Service Reserve	40-313	130,000	0	0
Total Local Repayment Of Debt		1,039,944	1,039,325	1,042,794
Total Repayment Of Debt		1,039,944	1,039,325	1,042,794
Total Revenues/Sources		9,875,925	9,834,574	9,661,011
Total Revenues/Sources Net of Transfers		9,875,925	9,834,574	9,661,011

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,231,357	2,452,606	2,506,240
Special Education - Instruction	11-2XX-100-XXX	801,133	819,966	872,613
Basic Skills/Remedial - Instruction	11-230-100-XXX	39,903	25,239	25,789
Bilingual Education - Instruction	11-240-100-XXX	0	250	250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,958	29,269	28,769
School-Sponsored Athletics - Instruction	11-402-100-XXX	40,900	45,607	44,671
Before/After School Programs	11-421-XXX-XXX	105,971	124,126	117,144
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	223,510	410,961	312,287
Undist. Expenditures - Health Services	11-000-213-XXX	142,724	141,465	144,765
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	310,395	280,238	288,363
Undist. Expenditures - Guidance	11-000-218-XXX	125,292	161,284	165,840
Undist. Expenditures - Child Study Teams	11-000-219-XXX	311,544	324,517	300,225
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	101,986	121,996	98,120
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,979	6,866	3,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	344,975	410,921	429,528
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	171,269	168,907	169,827
Undist. Expend. - Central Services	11-000-251-XXX	187,411	210,776	215,156
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	816,587	759,422	735,668
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	584,371	564,789	598,572
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,346,120	1,515,548	1,432,721
Total Undistributed Expenditures		4,672,163	5,077,690	4,894,822
Increase In Current Expense Emergency Reserve	10-607	68,000	0	0
Total General Current Expense		7,990,385	8,574,753	8,490,298
Capital Expenditures:				
Equipment	12-XXX-XXX-730	19,418	3,641	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	148,217	43,354	28,117
Increase In Capital Reserve	10-604	500,000	0	0
Interest Deposit To Capital Reserve	10-604	7,226	7,600	12,400
Total Capital Outlay		674,861	54,595	40,517
General Fund Grand Total		8,665,246	8,629,348	8,530,815
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	3,000	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	9,727	10,599	7,613
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	110,571	100,819	79,789
Other	20-XXX-XXX-XXX	50,437	51,483	0
Total Federal Projects	20-XXX-XXX-XXX	170,735	162,901	87,402
Total Special Revenue Funds		170,735	165,901	87,402
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,039,944	1,039,325	1,042,794
Total Debt Service Funds		1,039,944	1,039,325	1,042,794
Total Expenditures/Appropriations		9,875,925	9,834,574	9,661,011
Total Expenditures Net of Transfers		9,875,925	9,834,574	9,661,011

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	345,822	421,678	325,856	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	2,106,769	2,613,995	2,621,595	2,633,995
--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	1	68,001	68,001	68,001
Repayment of Debt:				
--Restricted for Repayment of Debt	130,000	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,597	\$15,901	\$16,056	\$14,871	\$14,833
Total Classroom Instruction	\$7,862	\$9,152	\$9,305	\$8,669	\$8,910
Classroom-Salaries and Benefits	\$7,620	\$9,007	\$8,805	\$8,101	\$8,482
Classroom-General Supplies and Textbooks	\$157	\$102	\$343	\$418	\$285
Classroom-Purchased Services	\$84	\$43	\$157	\$150	\$143
Total Support Services	\$2,176	\$2,684	\$2,681	\$2,492	\$2,284
Support Services-Salaries and Benefits	\$1,636	\$1,934	\$2,022	\$1,858	\$1,680
Total Administrative Costs	\$1,593	\$1,790	\$1,846	\$1,744	\$1,742
Administration Salaries and Benefits	\$1,231	\$1,360	\$1,335	\$1,217	\$1,178
Total Operations and Maintenance of Plant	\$1,818	\$2,105	\$2,058	\$1,810	\$1,744
Operations and Maintenance-Salaries and Benefits	\$720	\$861	\$947	\$827	\$893
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$149	\$170	\$167	\$156	\$152
Total Equipment Costs	\$6	\$43	\$0	\$7	\$0
Legal Costs	\$33	\$39	\$54	\$39	\$59
Employee Benefits as a percentage of salaries*	30.10%	29.20%	32.63%	32.34%	29.33%

*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 2013-14 revised appropriations and the 2014-15 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)
Custodial and Maintenance Services	We share a custodian with Kingwood Twp	0.00
Recycling	We share with Hampton Boro	0.00
Banking	Our district participated in a regional bid for bank services which has resulted in significant earnings on interest on various bank accounts	0.00
Others	The Union Twp BOE Business Administrator is the QPA for the Municipality	0.00
Transportation Services, including Fuel	We utilize both the North Hunterdon Transportation Dept and the HCESC	0.00
Purchasing	We participate in ACT	0.00
Purchasing	We participate in ACES	0.00
Purchasing	We are members of the Hunterdon and Middlesex ESC purchasing co-ops	0.00
Municipal/Public Works	We share services with our municipality for snow removal and equipment usage	0.00
Technology Services	We utilize the HCESC for technology services	0.00
Insurance Coverages and Benefits	We are a member of ERIC WEST	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,665,205
(B) Estimated Net Taxable Valuation (as of 10/01/13)	683,453,507
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.1215
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,707,999
(E) Estimated Net Taxable Valuation (as of 10/01/13)	683,453,507
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.2741

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,665,205
(H) Estimated Equalized Valuation (as of 10/01/13)	785,286,776
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9761
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,707,999
(K) Estimated Equalized Valuation (as of 10/01/13)	785,286,776
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.1089

NAME=Amy Barkman

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$107,625
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	07/01/13
End Date of Contract	06/30/14
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	9860
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	3500
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	12448
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate of \$412
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
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	\$118,826
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	07/01/13
End Date of Contract	06/30/14
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

NAME=Frances Suchovic

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	8500
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	3000
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	13329
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 pro-rated 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	\$146,575
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	07/01/10
End Date of Contract	06/30/14
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	20474
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	3500
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	Not available
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not available
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=Michele Deremer

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor
Base Annual Salary Amount	\$78,000
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	217
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	8500
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Michele Deremer

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	11500
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 pro-rated 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	