

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	448	397	409
Pupils On Roll Regular Shared-Time	4	0	0
Pupils On Roll - Special Full-Time	63	56	64
Subtotal - Pupils On Roll	515	453	473
Private School Placements	3	2	0
Pupils Sent to Contracted Preschool Prog	1	2	0
Pupils Sent to Other Districts-Reg Prog	1		0
Pupils Sent to Other Dists-Spec Ed Prog	0	3	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,969,379	6,969,379	6,934,529
Unrestricted Miscellaneous Revenues	10-1XXX	0	7,455	9,990
Other Restricted Miscellaneous Revenues	10-1XXX	41,901	7,500	7,510
Subtotal - Revenues From Local Sources		7,011,280	6,984,334	6,952,029
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	45,356
Categorical Transportation Aid	10-3121	42,907	101,075	81,797
Extraordinary Aid	10-3131	42,319	30,000	0
Categorical Special Education Aid	10-3132	297,380	308,659	301,829
Equalization Aid	10-3176	1,054,613	1,074,396	984,263
Categorical Security Aid	10-3177	38,906	38,176	37,641
Other State Aids	10-3XXX	3,134	0	71,420
Subtotal - Revenues From State Sources		1,479,259	1,552,306	1,522,306
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	33,301	0	0
Subtotal - Revenues From Federal Sources		33,301	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	113,402	350,035
Adjustment For Prior Year Encumbrances		0	35,622	0
Actual Revenues (Over)/Under Expenditures		-506,640	0	0
Total Operating Budget		8,017,200	8,685,664	8,824,370
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	7,106	8,465	7,500

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Title II	20-4451-4455	19,318	8,519	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	134,727	114,498	100,000
Other	20-4XXX	35,687	48,795	0
Total Revenues From Federal Sources		196,838	180,277	115,000
Total Grants And Entitlements		196,838	180,277	115,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	398,725	396,224
Total Revenues From Local Sources		0	398,725	396,224
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	443,790	0	0
Budgeted Fund Balance	40-303	0	0	2
Total Local Repayment Of Debt		443,790	398,725	396,226
Actual Revenues (Over)/Under Expenditures		-47,865	0	0
Total Repayment Of Debt		395,925	398,725	396,226
Total Revenues/Sources		8,609,963	9,264,666	9,335,596
Total Revenues/Sources Net of Transfers		8,609,963	9,264,666	9,335,596

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,369,370	2,647,967	2,491,293
Special Education - Instruction	11-2XX-100-XXX	848,046	849,476	919,155
Basic Skills/Remedial - Instruction	11-230-100-XXX	161,418	168,639	163,105
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	61,253	65,016	63,790
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,242	34,262	35,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	122,604	276,111	312,200
Undist. Expenditures - Health Services	11-000-213-XXX	126,904	132,104	135,050
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	98,818	101,007	103,265
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	96,353	112,232	80,300
Undist. Expenditures - Guidance	11-000-218-XXX	77,009	95,577	121,440
Undist. Expenditures - Child Study Teams	11-000-219-XXX	263,276	294,755	320,245
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	33,750	65,000	66,685
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	121,448	192,852	344,410
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,903	38,400	16,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	411,134	350,314	351,740
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	216,704	219,488	312,735
Undist. Expend. - Central Services	11-000-251-XXX	239,301	254,131	197,930
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	9,372	1,987	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	936,135	1,058,225	1,096,680
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	529,785	508,755	498,815
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,242,949	1,196,481	1,158,595
Total Undistributed Expenditures		4,540,445	4,897,419	5,116,740
Total General Current Expense		8,003,774	8,662,779	8,789,083
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	13,426	22,885	35,287

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Capital Outlay		13,426	22,885	35,287
General Fund Grand Total		8,017,200	8,685,664	8,824,370
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	7,106	8,465	7,500
Title II	20-XXX-XXX-XXX	19,318	8,519	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	134,727	114,498	100,000
Other	20-XXX-XXX-XXX	35,687	48,795	0
Total Federal Projects	20-XXX-XXX-XXX	196,838	180,277	115,000
Total Special Revenue Funds		196,838	180,277	115,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	395,925	398,725	396,226
Total Debt Service Funds		395,925	398,725	396,226
Total Expenditures/Appropriations		8,609,963	9,264,666	9,335,596
Total Expenditures Net of Transfers		8,609,963	9,264,666	9,335,596

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	364,100	353,385	250,000	250,000
--Repayment of Debt	-47,863	2	2	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	30,001	30,001	30,001	30,001
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	220,000	470,000	470,000	470,000
--Legal Reserve	10,017	360,052	350,035	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	\$14,838	\$14,753	\$15,925	\$17,391	\$16,867
Total Classroom Instruction	\$8,281	\$8,535	\$9,874	\$10,734	\$10,005
Classroom-Salaries and Benefits	\$7,725	\$8,029	\$9,060	\$9,817	\$9,447
Classroom-General Supplies and Textbooks	\$335	\$301	\$746	\$824	\$457
Classroom-Purchased Services	\$222	\$205	\$68	\$93	\$101
Total Support Services	\$2,072	\$2,053	\$2,071	\$2,278	\$2,512
Support Services-Salaries and Benefits	\$1,962	\$1,749	\$1,682	\$1,832	\$1,773
Total Administrative Costs	\$2,207	\$2,059	\$1,636	\$1,823	\$1,823
Administration Salaries and Benefits	\$1,561	\$1,373	\$1,035	\$1,129	\$1,255
Legal Costs	\$125	\$164	\$81	\$88	\$85
Total Operations and Maintenance of Plant	\$2,082	\$1,888	\$2,144	\$2,336	\$2,319
Operations and Maintenance-Salaries and Benefits	\$144	\$43	\$3	\$74	\$109
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$166	\$206	\$201	\$219	\$209
Total Equipment Costs	\$26	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	27.32%	27.95%	26.04%	25.36%	23.75%
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)
Others	Internet Computer Services - Delaware Valley Regional School District	0.00
Others	Warren County Special Services Department - busing	0.00
Others	Bethlehem Township - snow removal	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,934,529
(B) Estimated Net Taxable Valuation (as of 10/01/12)	528,629,318
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.3118
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,330,753
(E) Estimated Net Taxable Valuation (as of 10/01/12)	528,629,318
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.3867

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,934,529
(H) Estimated Equalized Valuation (as of 10/01/12)	562,460,810
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2329
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,330,753
(K) Estimated Equalized Valuation (as of 10/01/12)	562,460,810
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.3033

NAME=Carolyn B. Joseph

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$58,080
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	11/26/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	208
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
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	No pay out
Contractual Post-Employment Benefit Description of Payout of Vacation days	No pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	No pay out
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=Carolyn B. Joseph

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	\$65 per hour - Interim SBA/BS
Additional Comment 2	
Additional Comment 3	

NAME=Dr. Edward Keegan

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$133,000
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	07/03/12
End Date of Contract	06/30/15
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	0
Total Allowances Amount	1500
Total Bonuses Amount	9750
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 pay out
Contractual Post-Employment Benefit Description of Payout of Vacation days	No pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	No pay out
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=Dr. Edward Keegan

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=Jane Smith

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$91,800
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	07/03/12
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
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	No pay out
Contractual Post-Employment Benefit Description of Payout of Vacation days	No pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	No pay out
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=Jane Smith

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=Sally Klemm

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Child Study Team
Base Annual Salary Amount	\$85,000
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	07/03/12
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	0
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1000
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 pay out
Contractual Post-Employment Benefit Description of Payout of Vacation days	no pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	no pay out
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=Sally Klemm

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	