

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	373	365	340
Pupils On Roll - Special Full-Time	40	44	54
Subtotal - Pupils On Roll	413	409	394
Private School Placements	1	1	1
Pupils Received	6	10	3

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,173,467	5,263,158	5,263,158
Total Tuition	10-1300	29,561	6,000	9,000
Rents And Royalties	10-1910	7,175	0	0
Sale Of Property	10-1930	2,400	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	20,748	9,000	8,000
Interest Earned On Capital Reserve Funds	10-1XXX	3,416	500	0
Subtotal - Revenues From Local Sources		5,236,767	5,278,658	5,280,158
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	97,544
Categorical Transportation Aid	10-3121	155,247	159,182	157,946
Extraordinary Aid	10-3131	94,356	0	0
Categorical Special Education Aid	10-3132	232,566	244,679	244,823
Equalization Aid	10-3176	458,092	482,045	441,447
Categorical Security Aid	10-3177	30,927	30,646	31,021
Adjustment Aid	10-3178	376,467	301,174	301,310
Other State Aids	10-3XXX	11,616	0	0
Subtotal - Revenues From State Sources		1,359,271	1,217,726	1,274,091
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	49,579	0	0
Subtotal - Revenues From Federal Sources		49,579	0	0
Budgeted Fund Balance - Operating Budget	10-303	111,179	204,033	104,184
Withdrawal From Cap Res-For Local Share	10-307	600,000	0	0
Transfers From Other Funds	10-5200	82,868	0	0
Adjustment For Prior Year Encumbrances		0	90,441	0
Actual Revenues (Over)/Under Expenditures		8,428	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Operating Budget		7,448,092	6,790,858	6,658,433
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	8,437	11,758	10,000
Title II	20-4451-4455	9,528	8,365	7,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	82,393	83,173	71,000
Other	20-4XXX	42,336	37,696	0
Total Revenues From Federal Sources		142,694	140,992	88,000
Total Grants And Entitlements		142,694	140,992	88,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	252,173	232,894	247,050
Total Revenues From Local Sources		252,173	232,894	247,050
Budgeted Fund Balance	40-303	0	14,334	0
Total Local Repayment Of Debt		252,173	247,228	247,050
Actual Revenues (Over)/Under Expenditures		-14,334	0	0
Total Repayment Of Debt		237,839	247,228	247,050
Total Revenues/Sources		7,828,625	7,179,078	6,993,483
Total Revenues/Sources Net of Transfers		7,828,625	7,179,078	6,993,483

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,137,132	2,178,846	2,141,684
Special Education - Instruction	11-2XX-100-XXX	583,982	576,550	592,260
Basic Skills/Remedial - Instruction	11-230-100-XXX	131,687	135,542	136,189
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	18,433	24,120	24,544
School-Sponsored Athletics - Instruction	11-402-100-XXX	18,110	29,405	28,047
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	11,830	118,025	114,294
Undist. Expenditures - Health Services	11-000-213-XXX	61,520	63,377	64,357
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	77,867	65,050	76,916
Undist. Expenditures - Guidance	11-000-218-XXX	77,149	70,758	71,807
Undist. Expenditures - Child Study Teams	11-000-219-XXX	250,914	264,316	269,391
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	37,841	36,500	36,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	164,547	173,436	178,314
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	12,856	23,340	17,350
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	221,041	238,792	225,089
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	133,608	152,673	141,791
Undist. Expend. - Central Services	11-000-251-XXX	203,615	204,202	196,800
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	577,862	632,236	583,432
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	375,689	431,542	438,026
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,099,089	1,278,200	1,296,310
Total Undistributed Expenditures		3,305,428	3,752,447	3,710,377
Increase In Maintenance Reserve	10-606	75,000		
Increase In Current Expense Emergency Reserve	10-607	75,000		
Total General Current Expense		6,344,772	6,696,910	6,633,101
Capital Expenditures:				
Equipment	12-XXX-XXX-730	33,074	82,674	8,000

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,783	10,774	17,332
Capital Reserve - Transfer To Capital Projects	12-000-400-931	600,000		
Increase In Capital Reserve	10-604	347,868		
Interest Deposit To Capital Reserve	10-604	3,416	500	0
Total Capital Outlay		992,141	93,948	25,332
General Fund Grand Total		7,336,913	6,790,858	6,658,433
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	8,437	11,758	10,000
Title II	20-XXX-XXX-XXX	9,528	8,365	7,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	82,393	83,173	71,000
Other	20-XXX-XXX-XXX	42,336	37,696	0
Total Federal Projects	20-XXX-XXX-XXX	142,694	140,992	88,000
Total Special Revenue Funds		142,694	140,992	88,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	237,839	247,228	247,050
Total Debt Service Funds		237,839	247,228	247,050
Total Expenditures/Appropriations		7,717,446	7,179,078	6,993,483
Total Expenditures Net of Transfers		7,717,446	7,179,078	6,993,483

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	321,647	347,975	250,000	250,000
--Repayment of Debt	0	14,334	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	616,443	367,727	368,227	368,227
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	75,000	150,000	150,000	150,000
--Legal Reserve	232,577	210,242	104,184	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	75,000	150,000	150,000	150,000
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	\$13,057	\$13,707	\$15,250	\$15,458	\$15,433
Total Classroom Instruction	\$8,019	\$8,673	\$9,003	\$9,137	\$9,449
Classroom-Salaries and Benefits	\$7,365	\$7,798	\$8,307	\$8,112	\$8,436
Classroom-General Supplies and Textbooks	\$521	\$792	\$530	\$832	\$780
Classroom-Purchased Services	\$133	\$82	\$166	\$194	\$233
Total Support Services	\$1,748	\$2,021	\$2,167	\$2,119	\$2,258
Support Services-Salaries and Benefits	\$1,516	\$1,624	\$1,686	\$1,630	\$1,730
Total Administrative Costs	\$1,636	\$1,691	\$1,810	\$1,848	\$1,847
Administration Salaries and Benefits	\$1,459	\$1,498	\$1,585	\$1,535	\$1,622
Legal Costs	\$31	\$22	\$25	\$29	\$31
Total Operations and Maintenance of Plant	\$1,717	\$1,565	\$1,669	\$1,750	\$1,699
Operations and Maintenance-Salaries and Benefits	\$669	\$732	\$790	\$800	\$850
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$102	\$108	\$156	\$161	\$166
Total Equipment Costs	\$104	\$80	\$78	\$202	\$20
Employee Benefits as a percentage of salaries*	28.58%	29.17%	33.51%	34.24%	34.50%
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)
Professional Staff Development	Shared with Hunterdon Central Regional High School the cost of the Danielson Training for teacher evaluation	0.00
Technology Services	Delaware Valley Regional High School Tech. Consortium	0.00
Insurance Coverages and Benefits	New Jersey School Boards Insurance Group - ERIC WEST - consortium	0.00
Custodial and Maintenance Services	Delaware Valley Regional High School - service for electrician	0.00
Food Services	Kingwood, Alexandria, Holland, Milford, Frenchtown and Delaware Valley Regional High School - RFP for services	0.00
Banking	Hunterdon Warren Association of School Business Officials - RFP for Banking Services	0.00
Others	Payroll Services shared with Delaware Valley Regional High School	0.00
Transportation Services, including Fuel	Delaware Valley Regional Jointure	0.00
Purchasing - Telephone	Delaware Valley Regional, Alexandria, Frenchtown & Kingwood - RFP for Pentel Data	0.00
Purchasing - Power/Utilities	Allowance for Competitive Energy Services bid (ACES)	0.00
Purchasing - Supplies	Hunterdon County Education Services and Middlesex County Education Services for Coopertive Bidding	0.00
Purchasing - Equipment	Hunterdon County Education Services and Middlesex County Education Services for Coopertive Bidding	0.00
Public Works (fire/snow/trash/water)	Kingwood Township Municipal for salting and snow removal	0.00
Curriculum Services	Atlas Rubicon software and School Wires web-site costs shared with Delaware Valley Regional High School	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,263,158
(B) Estimated Net Taxable Valuation (as of 03/01/13)	608,429,382
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.8650
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,510,208
(E) Estimated Net Taxable Valuation (as of 03/01/13)	608,429,382
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.9056

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,263,158
(H) Estimated Equalized Valuation (as of 10/01/12)	627,407,041
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8389
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,510,208
(K) Estimated Equalized Valuation (as of 10/01/12)	627,407,041
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.8783

NAME=Bobbie Beriont

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$111,879
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	245
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	3234
Total Bonuses Amount	0
Total Stipends Amount	2000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1491
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	25758
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed for unused sick days - teachers are \$8,
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowed for 20 days and 5 roll over days if not used
Contractual Post-Employment Benefit Description of Payout of Personal days	Only 3 days roll over into sick days - same as teachers
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=Bobbie Beriont

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=Leslie Callanan

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	
Base Annual Salary Amount	\$78,260
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	186
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	1867
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2779
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	8000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed - same as teachers
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not entitled to vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls into sick days if not used same as teachers
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=Leslie Callanan

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=Rick Falkenstein

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,088
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	09/09/09
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	245
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	4983
Total Bonuses Amount	0
Total Stipends Amount	700
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	3115
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	29143
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed if sick days are not used- teachers are allowed \$8,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum up to 20 days plus 5 carryover if not used
Contractual Post-Employment Benefit Description of Payout of Personal days	Only 3 days rolls over to sick days - same as teachers
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=Rick Falkenstein

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=Scott Yerger

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$84,909
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	245
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	2051
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	769
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	16164
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed if sick days are not used - Same as Teachers
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowed if 20 days plus 5 carryover are not used
Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls over into sick days - same as teachers
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=Scott Yerger

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	