

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	44	51	61
Pupils On Roll - Special Full-Time	0	2	0
Subtotal - Pupils On Roll	44	53	61
Private School Placements	1	1	1
Pupils Received	1	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	649,709	636,715	636,715
Total Tuition	10-1300	18,080	15,000	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	790	300	500
Subtotal - Revenues From Local Sources		668,579	652,015	652,215
Revenues from State Sources:				
School Choice Aid	10-3116	103,671	161,473	319,875
Categorical Transportation Aid	10-3121	0	197	900
Extraordinary Aid	10-3131	23,801	5,000	5,000
Categorical Special Education Aid	10-3132	11,566	11,622	10,787
Categorical Security Aid	10-3177	1,951	2,128	2,545
Other State Aids	10-3XXX	819	0	1,057
Subtotal - Revenues From State Sources		141,808	180,420	340,164
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	487	0	0
Subtotal - Revenues From Federal Sources		487	0	0
Adjustment For Prior Year Encumbrances				
		0	4,377	0
Actual Revenues (Over)/Under Expenditures		-11,648	0	0
Total Operating Budget		799,226	836,812	992,379
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	1,001	775	500
Title III	20-4491-4494	252	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	8,963	6,000	5,000

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Other	20-4XXX	26,992	15,000	15,000
Total Revenues From Federal Sources		37,208	21,775	20,500
Total Grants And Entitlements		37,208	21,775	20,500
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	8,330	21,072	21,059
Total Revenues From Local Sources		8,330	21,072	21,059
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	10,860	10,855	10,849
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		19,190	31,927	31,909
Actual Revenues (Over)/Under Expenditures		12,753	0	0
Total Repayment Of Debt		31,943	31,927	31,909
Total Revenues/Sources		868,377	890,514	1,044,788
Total Revenues/Sources Net of Transfers		868,377	890,514	1,044,788

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	327,564	378,165	420,378
Special Education - Instruction	11-2XX-100-XXX	4,775	18,995	25,600
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	115,810	119,000	119,007
Undist. Expenditures - Health Services	11-000-213-XXX	3,241	2,100	3,000
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,568	2,232	2,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	49		
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	41,856	36,856	34,065
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	6,607	8,384	19,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,021	5,850	7,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	19,432	46,174	56,055
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	2,591	20,019	20,017
Undist. Expend. - Central Services	11-000-251-XXX	25,253	25,794	27,575
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	87,386	69,388	79,260
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,703	5,914	6,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	157,370	72,022	83,422
Total Undistributed Expenditures		466,887	413,733	458,401
Increase In Maintenance Reserve	10-606	0	0	88,000
Total General Current Expense		799,226	810,893	992,379
Capital Expenditures:				
Increase In Capital Reserve	10-604	0	25,919	0
Total Capital Outlay		0	25,919	0
General Fund Grand Total		799,226	836,812	992,379
Special Grants and Entitlements:				
Federal Projects:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Title II	20-XXX-XXX-XXX	1,001	775	500
Title III	20-XXX-XXX-XXX	252		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	8,963	6,000	5,000
Other	20-XXX-XXX-XXX	26,992	15,000	15,000
Total Federal Projects	20-XXX-XXX-XXX	37,208	21,775	20,500
Total Special Revenue Funds		37,208	21,775	20,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	31,943	31,927	31,909
Total Debt Service Funds		31,943	31,927	31,909
Total Expenditures/Appropriations		868,377	890,514	1,044,788
Total Expenditures Net of Transfers		868,377	890,514	1,044,788

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	125,484	133,898	133,898	133,898
--Repayment of Debt	12,754	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	1	25,920	25,920
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	88,000
--Legal Reserve	0	0	0	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	\$14,855	\$14,710	\$13,408	\$12,943	\$12,768
Total Classroom Instruction	\$9,403	\$8,256	\$8,612	\$8,563	\$8,414
Classroom-Salaries and Benefits	\$8,879	\$7,775	\$7,716	\$7,400	\$7,015
Classroom-General Supplies and Textbooks	\$272	\$313	\$510	\$973	\$1,218
Classroom-Purchased Services	\$252	\$168	\$386	\$191	\$180
Total Support Services	\$1,374	\$1,375	\$1,357	\$1,148	\$1,184
Support Services-Salaries and Benefits	\$1,315	\$1,088	\$1,082	\$797	\$651
Total Administrative Costs	\$1,252	\$1,038	\$1,798	\$1,859	\$1,829
Administration Salaries and Benefits	\$150	\$137	\$890	\$964	\$911
Legal Costs	\$0	\$0	\$98	\$52	\$82
Total Operations and Maintenance of Plant	\$2,020	\$2,027	\$1,387	\$1,359	\$1,342
Operations and Maintenance-Salaries and Benefits	\$1,355	\$1,116	\$288	\$385	\$301
Board Contribution to Food Services	\$478	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	15.65%	15.81%	18.45%	16.39%	18.21%
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	Business Office support from Delaware Township School	0.00
Special Education Services	Shared Child Study Team services with South Hunterdon Regional High School	0.00
Curriculum Services	Shared Music Teacher with Lambertville Public School	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	636,715
(B) Estimated Net Taxable Valuation (as of 10/01/12)	94,025,961
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.6772
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	657,774
(E) Estimated Net Taxable Valuation (as of 10/01/12)	94,025,961
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.6996

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	636,715
(H) Estimated Equalized Valuation (as of 10/01/12)	93,941,525
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6778
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	657,774
(K) Estimated Equalized Valuation (as of 10/01/12)	93,941,525
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.7002

NAME=Shared Service Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	19
Shared District	1040
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	234
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	
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 Benefit Received
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Benefit Received
Contractual Post-Employment Benefit Description of Payout of Personal days	No Benefit Received
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=Shared Service Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	21905
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	Business Office Support
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=Suzanne Ivans

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$108,752
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	07/01/10
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	234
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
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	
Total Allowances Amount	0
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	9975
District Contributions Above Teacher Contract for Retirement Plans	3500
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	No benefit received
Contractual Post-Employment Benefit Description of Payout of Vacation days	No benefit received
Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit received
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=Suzanne Ivans

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	No benefit received
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No benefit received
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No benefit received
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	