

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	500.0	453.0	433.0
Pupils On Roll - Special Full-Time	91.0	88.0	87.0
Subtotal - Pupils On Roll	591.0	541.0	520.0
Pupils Sent to Other Dists-Spec Ed Prog	0.0	1.0	0.0
Pupils Received	1.0	0.0	0.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,440,521	5,549,331	5,732,086
Other Local Governmental Units - Unrestricted	10-12XX	105,915	76,985	81,716
Unrestricted Miscellaneous Revenues	10-1XXX	20,578	3,500	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	450	0	0
Subtotal - Revenues From Local Sources		5,567,464	5,629,816	5,815,802
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	254,059	258,367	258,367
Extraordinary Aid	10-3131	53,704	27,636	45,685
Categorical Special Education Aid	10-3132	324,630	329,211	329,211
Equalization Aid	10-3176	1,667,326	1,702,476	1,702,476
Categorical Security Aid	10-3177	45,874	47,406	47,406
Adjustment Aid	10-3178	289,192	286,365	286,365
Other State Aids	10-3XXX	9,680	0	9,900
Subtotal - Revenues From State Sources		2,644,465	2,651,461	2,679,410
Withdrawal From Cap Res-For Local Share	10-307	0	0	205,500
Withdrawal From Maint. Reserve	10-310	0	13,734	0
Adjustment For Prior Year Encumbrances		0	257,057	0
Actual Revenues (Over)/Under Expenditures		329,446	0	0
Total Operating Budget		8,541,375	8,552,068	8,700,712
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	3,378	0	0
Total Revenues From Local Sources	20-1XXX	3,378	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	57,197	52,016	42,500

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Revenues From State Sources		57,197	52,016	42,500
Revenues from Federal Sources:				
Title I	20-4411-4416	23,405	36,781	30,000
Title II	20-4451-4455	16,912	13,014	11,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	228,375	181,158	149,000
Total Revenues From Federal Sources		268,692	230,953	190,000
Total Grants And Entitlements		329,267	282,969	232,500
Total Revenues/Sources		8,870,642	8,835,037	8,933,212
Total Revenues/Sources Net of Transfers		8,870,642	8,835,037	8,933,212

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,785,119	2,637,327	2,809,701
Special Education - Instruction	11-2XX-100-XXX	643,433	698,137	717,372
Basic Skills/Remedial - Instruction	11-230-100-XXX	306,747	311,672	236,276
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	11,960	17,300	17,300
Summer School	11-422-XXX-XXX	11,646	11,916	12,200
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	118,686	125,771	127,967
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	209,737	238,522	200,292
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	418,020	456,836	477,853
Undist. Expenditures - Guidance	11-000-218-XXX	38,417	39,582	40,780
Undist. Expenditures - Child Study Teams	11-000-219-XXX	247,861	253,002	271,881
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	11,881	17,384	4,050
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	111,592	113,509	121,425
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,428	14,250	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	283,013	334,577	282,956
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	291,959	297,311	303,198
Undist. Expend. - Central Services	11-000-251-XXX	134,518	138,823	134,969
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	73,921	79,348	90,631
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	669,432	629,277	620,399
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	391,551	447,519	414,161
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,523,680	1,589,053	1,562,078
Total Undistributed Expenditures		4,538,696	4,774,764	4,667,640
Total General Current Expense		8,297,601	8,451,116	8,460,489
Capital Expenditures:				
Equipment	12-XXX-XXX-730	32,535	100,952	34,723
Facilities Acquisition And Const. Serv.	12-000-400-XXX	204,500	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	205,500
Total Capital Outlay		237,035	100,952	240,223
Transfer Of Funds To Charter Schools	10-000-100-56X	6,739	0	0
General Fund Grand Total		8,541,375	8,552,068	8,700,712
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,378	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,186	6,527	6,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	20,733	32,536	22,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	11,417	0	4,500
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,974	9,573	8,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,653	2,380	2,000
Other	20-XXX-XXX-XXX	5,234	1,000	0
Total Other State Projects		57,197	52,016	42,500
Total State Projects	20-XXX-XXX-XXX	57,197	52,016	42,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	23,405	36,781	30,000
Title II	20-XXX-XXX-XXX	16,912	13,014	11,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	228,375	181,158	149,000
Total Federal Projects	20-XXX-XXX-XXX	268,692	230,953	190,000
Total Special Revenue Funds		329,267	282,969	232,500
Total Expenditures/Appropriations		8,870,642	8,835,037	8,933,212
Total Expenditures Net of Transfers		8,870,642	8,835,037	8,933,212

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	327,208	262,610	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	332,241	210,692	210,692	5,192
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	135,678	53,047	39,313	39,313
--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	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	\$12,661	\$13,259	\$13,667	\$14,794	\$15,474
Total Classroom Instruction	\$7,418	\$7,896	\$8,108	\$8,609	\$9,151
Classroom-Salaries and Benefits	\$7,163	\$7,427	\$7,978	\$8,366	\$8,910
Classroom-General Supplies and Textbooks	\$235	\$446	\$92	\$204	\$188
Classroom-Purchased Services	\$20	\$22	\$38	\$39	\$53
Total Support Services	\$2,421	\$2,446	\$2,704	\$2,902	\$2,999
Support Services-Salaries and Benefits	\$2,233	\$2,226	\$2,456	\$2,609	\$2,723
Total Administrative Costs	\$1,619	\$1,620	\$1,662	\$1,904	\$1,903
Administration Salaries and Benefits	\$1,379	\$1,412	\$1,430	\$1,509	\$1,613
Total Operations and Maintenance of Plant	\$1,107	\$1,227	\$1,107	\$1,288	\$1,328
Operations and Maintenance-Salaries and Benefits	\$566	\$481	\$539	\$568	\$636
Board Contribution to Food Services	\$22	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$34	\$26	\$39	\$41	\$42
Total Equipment Costs	\$64	\$55	\$0	\$187	\$67
Legal Costs	\$0	\$4	\$9	\$139	\$10
Employee Benefits as a percentage of salaries*	27.89%	27.72%	28.50%	28.30%	26.93%

*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 Saved (Optional)
Others	Plumbing and Electrical Contractor used Cooperative Purchasing Program Middlesex ESC	0
Others	Chapter 192/193 services for Non Public provided by Sussex County ESC	0
Transportation Services, including Fuel	Coordinated Transportation with Warren Hills Regional High School	0
Transportation Services, including Fuel	Coordinated Transportation with Sussex Count Regional Cooperative for Non Public Transportation	0
Transportation Services, including Fuel	Coordinated Transportation with Warren County Special Services School District for Non Public Transportation	0
Purchasing	Middlesex ESC and Hunterdon ESC for Supplies	0
Purchasing	ACES for Electric and Gas	0
Municipal/Public Works	Washington Township Municipality snow and grass	0
Curriculum Services	LEA for Curriculum Writer for Cluster and a few other local districts	0
Insurance Coverages and Benefits	Property, Liab and Workers Comp Insurance Provide School Alliance Insurance Fund (SAIF)	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,732,086
(B) Estimated Net Taxable Valuation (as of 10/01/13)	680,267,141
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.8426
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,732,086
(E) Estimated Net Taxable Valuation (as of 10/01/13)	680,267,141
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.8426

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,732,086
(H) Estimated Equalized Valuation (as of 10/01/13)	740,359,469
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7742
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,732,086
(K) Estimated Equalized Valuation (as of 10/01/13)	740,359,469
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.7742

NAME=Jean Flynn

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Facilities/Transp Super
Base Annual Salary Amount	\$125,000
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	260
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	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$5,554
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	\$12,019
Contractual Post-Employment Benefit Description of Payout of Sick days	Sick day payout not allowed in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 25 days @ \$480.77 of unused earned days
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Jean Flynn

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=Keith Neuhs

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$101,551
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	260
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	13

NAME=Keith Neuhs

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$1,799
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	\$9,765
Contractual Post-Employment Benefit Description of Payout of Sick days	Sick day payout not allowed in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 25 days @ \$390.58 of unused earned days
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Roger Jinks

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

NAME=Roger Jinks

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	07/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$3,404
Total Bonuses Amount	\$20,237
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	\$27,981
Contractual Post-Employment Benefit Description of Payout of Sick days	\$500 a day limit of \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 25 days @ \$519.23 of unused earned days
Contractual Post-Employment Benefit Description of Payout of Personal days	No Pay out of personal days
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=Roger Jinks

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=Valarie Mattes

CATEGORY	MEASURE
Job Title	Principal
Job Title II	CST Coordinator
Base Annual Salary Amount	\$108,839
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	260
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	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$1,739
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Valarie Mattes

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	\$10,465
Contractual Post-Employment Benefit Description of Payout of Sick days	Sick day payout not allowed in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 25 days @ \$418.61 of unused earned days
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	