

| ENROLLMENT CATEGORIES | 10-15-2013 ACTUAL | 10-15-2014 ACTUAL | 10-15-2015 ESTIMATE |
|---|----------------------|----------------------|------------------------|
| Pupils On Roll Regular Full-Time | 260.0 | 271.0 | 274.0 |
| Pupils On Roll Special Ed Full-Time | 31.0 | 29.0 | 39.0 |
| Pupils On Roll SUBTOTAL | 291.0 | 300.0 | 313.0 |
| Pupils in Private School Placements | 1.0 | | 0.0 |
| Pupils Sent to Other Districts Special Ed | 6.0 | 6.0 | 0.0 |
| Pupils Received | 3.0 | | 0.0 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|---|---------|-------------------|--------------------|------------------------|
| Operating Budget: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 10-1210 | 5,128,102 | 5,230,665 | 5,335,277 |
| Total Tuition | 10-1300 | 0 | 0 | 11,000 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 22,439 | 0 | 0 |
| Interest Earned On Capital Reserve Funds | 10-1XXX | 216 | 0 | 0 |
| Other Restricted Miscellaneous Revenues | 10-1XXX | 0 | 6,000 | 6,000 |
| Subtotal - Revenues From Local Sources | | 5,150,757 | 5,236,665 | 5,352,277 |
| | | | | |
| Revenues from State Sources: | | | | |
| School Choice Aid | 10-3116 | 25,796 | 64,490 | 90,286 |
| Categorical Transportation Aid | 10-3121 | 29,391 | 29,391 | 29,391 |
| Extraordinary Aid | 10-3131 | 81,456 | 45,000 | 45,000 |
| Categorical Special Education Aid | 10-3132 | 187,645 | 187,645 | 187,645 |
| Categorical Security Aid | 10-3177 | 16,708 | 16,708 | 16,708 |
| Other State Aids | 10-3XXX | 7,497 | 5,380 | 5,380 |
| Subtotal - Revenues From State Sources | | 348,493 | 348,614 | 374,410 |
| | | | | |
| Budgeted Fund Balance - Operating Budget | 10-303 | 62,895 | 58,051 | 21,500 |
| Withdraw From Cap Res-Excess Cost & Oth Cap Prj | 10-309 | 25,500 | 0 | 0 |
| Withdrawal From Maint. Reserve | 10-310 | 24,500 | 17,545 | 0 |
| Adjustment For Prior Year Encumbrances | | 0 | 106,423 | 0 |
| Actual Revenues (Over)/Under Expenditures | | -12,411 | 0 | 0 |
| Total Operating Budget | | 5,599,734 | 5,767,298 | 5,748,187 |
| | | | | |
| Grants and Entitlements: | | | | |
| Other Revenue From Local Sources | 20-1XXX | 726 | 0 | 0 |
| Total Revenues From Local Sources | 20-1XXX | 726 | 0 | 0 |
| | | | | |
| Revenues from State Sources: | | | | |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|---|--------------|-------------------|--------------------|------------------------|
| Other Restricted Entitlements | 20-32XX | 27,598 | 31,754 | 31,754 |
| Total Revenues From State Sources | | 27,598 | 31,754 | 31,754 |
| Revenues from Federal Sources: | | | | |
| Title II | 20-4451-4455 | 8,796 | 8,863 | 7,476 |
| I.D.E.A. Part B (Handicapped) | 20-4420-4429 | 84,669 | 82,489 | 72,047 |
| Other | 20-4XXX | 25,294 | 22,000 | 22,000 |
| Total Revenues From Federal Sources | | 118,759 | 113,352 | 101,523 |
| Total Grants And Entitlements | | 147,083 | 145,106 | 133,277 |
| Repayment of Debt: | | | | |
| Transfers From Other Funds | 40-5200 | 866 | 0 | 0 |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 640,774 | 639,009 | 633,498 |
| Interest On Investments | 40-1510 | 0 | 866 | 0 |
| Miscellaneous | 40-1XXX | 0 | 866 | 0 |
| Total Revenues From Local Sources | | 640,774 | 639,875 | 633,498 |
| Revenues from State Sources: | | | | |
| Debt Service Aid Type II | 40-3160 | 9,186 | 0 | 0 |
| Budgeted Fund Balance | 40-303 | 0 | 0 | 10,052 |
| Total Local Repayment Of Debt | | 650,826 | 639,875 | 643,550 |
| Actual Revenues (Over)/Under Expenditures | | -6,720 | 0 | 0 |
| Total Repayment Of Debt | | 644,106 | 639,875 | 643,550 |
| Total Revenues/Sources | | 6,390,923 | 6,552,279 | 6,525,014 |
| Total Revenues/Sources Net of Transfers | | 6,390,923 | 6,552,279 | 6,525,014 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|--|----------------|----------------|-----------------|---------------------|
| General Current Expense: | | | | |
| Instruction: | | | | |
| Regular Programs - Instruction | 11-1XX-100-XXX | 2,019,154 | 2,009,829 | 2,111,454 |
| Special Education - Instruction | 11-2XX-100-XXX | 654,723 | 702,730 | 508,899 |
| Basic Skills/Remedial - Instruction | 11-230-100-XXX | 49,567 | 50,866 | 50,670 |
| School-Spon. Co/Extra Curr. Actvts. - Inst | 11-401-100-XXX | 0 | 0 | 9,098 |
| School-Sponsored Athletics - Instruction | 11-402-100-XXX | 1,791 | 3,397 | 17,676 |
| Summer School | 11-422-XXX-XXX | 8,713 | 0 | 0 |
| Instructional Alternative Ed Program | 11-423-XXX-XXX | 0 | 17,579 | 18,000 |
| Support Services: | | | | |
| Undistributed Expenditures - Instruction (Tuition) | 11-000-100-XXX | 242,446 | 229,200 | 310,430 |
| Undist. Expend.-Attendance And Social Work | 11-000-211-XXX | 24,763 | 24,748 | 25,243 |
| Undist. Expenditures - Health Services | 11-000-213-XXX | 68,564 | 66,174 | 74,330 |
| Undist. Expend.-Speech, OT, PT And Related Svcs | 11-000-216-XXX | 61,331 | 65,230 | 70,600 |
| Undist. Expenditures - Guidance | 11-000-218-XXX | 57,261 | 53,648 | 73,220 |
| Undist. Expenditures - Child Study Teams | 11-000-219-XXX | 201,651 | 193,623 | 184,807 |
| Undist. Expend.-Improv. Of Inst. Serv. | 11-000-221-XXX | 77,700 | 84,891 | 87,511 |
| Undist. Expend.-Edu. Media Serv./Library | 11-000-222-XXX | 18,704 | 17,554 | 17,740 |
| Undist. Expend.-Instr. Staff Training Serv. | 11-000-223-XXX | 1,399 | 2,550 | 2,510 |
| Undist. Expend.-Support Serv.-Gen. Admin. | 11-000-230-XXX | 262,144 | 307,553 | 248,715 |
| Undist. Expend.-Support Serv.-School Admin. | 11-000-240-XXX | 56,249 | 77,388 | 71,063 |
| Undist. Expend. - Central Services | 11-000-251-XXX | 155,364 | 176,229 | 161,036 |
| Undist. Expend.-Oper. And Maint. Of Plant Serv. | 11-000-26X-XXX | 463,225 | 483,969 | 476,833 |
| Undist. Expend.-Student Transportation Serv. | 11-000-270-XXX | 308,916 | 321,216 | 322,502 |
| Personal Services - Employee Benefits | 11-XXX-XXX-2XX | 822,323 | 792,830 | 843,758 |
| Total Undistributed Expenditures | | 2,822,040 | 2,896,803 | 2,970,298 |
| Total General Current Expense | | 5,555,988 | 5,681,204 | 5,686,095 |
| Capital Expenditures: | | | | |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|---|----------------|-------------------|--------------------|------------------------|
| Equipment | 12-XXX-XXX-730 | 0 | 30,000 | 25,956 |
| Facilities Acquisition And Const. Serv. | 12-000-400-XXX | 43,530 | 56,094 | 36,136 |
| Interest Deposit To Capital Reserve | 10-604 | 216 | 0 | 0 |
| Total Capital Outlay | | 43,746 | 86,094 | 62,092 |
| General Fund Grand Total | | 5,599,734 | 5,767,298 | 5,748,187 |
| | | | | |
| Special Grants and Entitlements: | | | | |
| Local Projects | 20-XXX-XXX-XXX | 726 | 0 | 0 |
| Other State Projects: | | | | |
| Nonpublic Textbooks | 20-XXX-XXX-XXX | 1,613 | 5,660 | 5,660 |
| Nonpublic Auxiliary Services | 20-XXX-XXX-XXX | 2,410 | 14,043 | 14,043 |
| Nonpublic Handicapped Services | 20-XXX-XXX-XXX | 13,682 | 0 | 0 |
| Nonpublic Nursing Services | 20-XXX-XXX-XXX | 7,388 | 9,011 | 9,011 |
| Nonpublic Technology Initiative | 20-XXX-XXX-XXX | 1,920 | 3,040 | 3,040 |
| Other | 20-XXX-XXX-XXX | 585 | 0 | 0 |
| Total Other State Projects | | 27,598 | 31,754 | 31,754 |
| Total State Projects | 20-XXX-XXX-XXX | 27,598 | 31,754 | 31,754 |
| Federal Projects: | | | | |
| Title II | 20-XXX-XXX-XXX | 8,796 | 8,863 | 7,476 |
| I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 84,669 | 82,489 | 72,047 |
| Other | 20-XXX-XXX-XXX | 25,294 | 22,000 | 22,000 |
| Total Federal Projects | 20-XXX-XXX-XXX | 118,759 | 113,352 | 101,523 |
| Total Special Revenue Funds | | 147,083 | 145,106 | 133,277 |
| | | | | |
| Repayment of Debt: | | | | |
| Total Regular Debt Service | 40-701-510-XXX | 644,106 | 639,875 | 643,550 |
| Total Debt Service Funds | | 644,106 | 639,875 | 643,550 |
| Total Expenditures/Appropriations | | 6,390,923 | 6,552,279 | 6,525,014 |
| Total Expenditures Net of Transfers | | 6,390,923 | 6,552,279 | 6,525,014 |

| Budget Category | Audited Balance 6-30-2013 | Audited Balance 6-30-2014 | Estimated Balance 6-30-2015 | Estimated Balance 6-30-2016 |
|---|------------------------------|------------------------------|--------------------------------|--------------------------------|
| Unrestricted: | | | | |
| --General Operating Budget | 321,159 | 257,417 | 257,417 | 250,000 |
| --Repayment of Debt | 3,332 | 10,052 | 10,052 | 0 |
| Restricted for Specific Purposes- General Operating Budget: | | | | |
| --Capital Reserve | 72,550 | 97,266 | 97,266 | 97,266 |
| --Adult Education Programs | 0 | 0 | 0 | 0 |
| --Maintenance Reserve | 28,802 | 54,302 | 36,757 | 36,757 |
| --Legal Reserve | 120,218 | 72,134 | 14,083 | 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 | 2012-13 Actual Costs | 2013-14 Actual Costs | 2014-15 Original Budget | 2014-15 Revised Budget | 2015-16 Proposed Budget |
|--|----------------------------|----------------------------|-------------------------------|------------------------------|-------------------------------|
| Total Budgetary Comparative Per Pupil Cost | \$16,420 | \$16,929 | \$15,755 | \$17,103 | \$16,144 |
| Total Classroom Instruction | \$10,462 | \$11,236 | \$10,354 | \$11,147 | \$10,511 |
| Classroom-Salaries and Benefits | \$9,910 | \$9,449 | \$8,587 | \$9,132 | \$8,779 |
| Classroom-General Supplies and Textbooks | \$442 | \$506 | \$378 | \$568 | \$667 |
| Classroom-Purchased Services | \$110 | \$1,280 | \$1,390 | \$1,447 | \$1,065 |
| Total Support Services | \$1,990 | \$2,132 | \$1,984 | \$2,049 | \$2,077 |
| Support Services-Salaries and Benefits | \$1,321 | \$1,371 | \$1,211 | \$1,469 | \$1,542 |
| Total Administrative Costs | \$2,016 | \$1,975 | \$1,885 | \$2,277 | \$1,941 |
| Administration Salaries and Benefits | \$1,534 | \$1,604 | \$1,537 | \$1,638 | \$1,592 |
| Total Operations and Maintenance of Plant | \$1,943 | \$1,577 | \$1,472 | \$1,617 | \$1,527 |
| Operations and Maintenance-Salaries and Benefits | \$88 | \$47 | \$40 | \$42 | \$42 |
| Board Contribution to Food Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Extracurricular Costs | \$8 | \$6 | \$58 | \$11 | \$86 |
| Total Equipment Costs | \$192 | \$0 | \$94 | \$100 | \$83 |
| Legal Costs | \$160 | \$44 | \$88 | \$137 | \$67 |
| Employee Benefits as a percentage of salaries* | 25.94% | 28.58% | 29.02% | 27.14% | 28.57% |

*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 2014-15 revised appropriations and the 2015-16 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) |
|---|---|-------------------------|
| Special Education Services | Shared Service Agreement with Hunterdon County Education Services Commission for paraprofessionals | 0 |
| Transportation Services, including Fuel | Shared Service Agreement with North Hunterdon for busing, Hunterdon County Ed Services for Special Ed busing, Delaware Valley HS for fuel and maintenance | 0 |
| Purchasing | Shared Service Agreement with Middlesex Educational Services and Hunterdon County Educational Services | 0 |
| Technology Services | Technology Services with Passaic County Educational Services Commission | 0 |

| | |
|--|-------------|
| | |
| A. Estimated 15-16 School Tax Rate | |
| WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS | |
| (A) General Fund School Levy | 5,282,971 |
| (B) Estimated Net Taxable Valuation (as of 10/01/14) | 539,367,374 |
| (C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100 | 0.9795 |
| WITH REPAYMENT OF DEBT AND ADJUSTMENTS | |
| (D) Total School Levy | 5,913,817 |
| (E) Estimated Net Taxable Valuation (as of 10/01/14) | 539,367,374 |
| (F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100 | 1.0964 |
| ----- | |
| B. Estimated 15-16 Equalized School Tax Rate | |
| WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS | |
| (G) General Fund School Levy | 5,282,971 |
| (H) Estimated Equalized Valuation (as of 10/01/14) | 553,048,159 |
| (I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100 | 0.9552 |
| WITH REPAYMENT OF DEBT AND ADJUSTMENTS | |
| (J) Total School Levy | 5,913,817 |
| (K) Estimated Equalized Valuation (as of 10/01/14) | 553,048,159 |
| (L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100 | 1.0693 |
| ----- | |

NAME=Carol Delsandro

| CATEGORY | MEASURE |
|---|--------------------------|
| Job Title | Other |
| Job Title II | Business Administrator |
| 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 | 07/01/14 |
| 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 | 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 | \$1,033 |
| Total Bonuses Amount | \$0 |
| Total Stipends Amount | \$0 |
| District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$270 |
| District Contributions Above Teacher Contract for Retirement Plans | \$0 |
| Total Contractual Post-Employment Benefit Amount | \$22,062 |
| Contractual Post-Employment Benefit Description of Payout of Sick days | Not to exceed \$15,000 |
| Contractual Post-Employment Benefit Description of Payout of Vacation days | Not to exceed \$7,061.54 |
| Contractual Post-Employment Benefit Description of Payout of Personal days | No provision for payout |
| 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=Carol Delsandro

| 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=Carol Fredericks

| CATEGORY | MEASURE |
|---|----------------|
| Job Title | Other |
| Job Title II | Superintendent |
| Base Annual Salary Amount | \$135,000 |
| 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 | 06/30/16 |
| Contracted Number of Annual Work Days | 260 |
| Contracted Number of Annual Vacation Days | 15 |
| Contracted Number of Annual Sick Days | 12 |
| Contracted Number of Annual Personal Days | 0 |
| Contracted Number of Annual Consulting Days | 0 |
| Number of Other Contracted Non-Working Days | 0 |

NAME=Carol Fredericks

| CATEGORY | MEASURE |
|---|---|
| Description of Other Contracted Non-Working Days | |
| Total Allowances Amount | \$2,350 |
| Total Bonuses Amount | \$0 |
| Total Stipends Amount | \$0 |
| District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$495 |
| District Contributions Above Teacher Contract for Retirement Plans | \$0 |
| Total Contractual Post-Employment Benefit Amount | \$7,788 |
| Contractual Post-Employment Benefit Description of Payout of Sick days | No provision of payout of sick days |
| Contractual Post-Employment Benefit Description of Payout of Vacation days | Per Diem not to exceed \$7,788 |
| Contractual Post-Employment Benefit Description of Payout of Personal days | No provision of payout 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 | |
| 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=Sophia VanEss

| CATEGORY | MEASURE |
|----------------------------|-------------------------|
| Job Title | Vice Principal |
| Job Title II | CST Director/Supervisor |
| Base Annual Salary Amount | \$90,000 |
| Full-Time Equivalent (FTE) | 1.0 |

NAME=Sophia VanEss

| 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 | 07/01/14 |
| 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 | 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 | \$875 |
| Total Bonuses Amount | \$0 |
| Total Stipends Amount | \$0 |
| District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$219 |
| District Contributions Above Teacher Contract for Retirement Plans | \$0 |
| Total Contractual Post-Employment Benefit Amount | \$21,923 |
| Contractual Post-Employment Benefit Description of Payout of Sick days | Not to exceed \$15, 000 |
| Contractual Post-Employment Benefit Description of Payout of Vacation days | Not to exceed \$6,923.08 |
| Contractual Post-Employment Benefit Description of Payout of Personal days | No provision in contract |
| 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=Sophia VanEss

| 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 | |