

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	372	375	380
Pupils On Roll - Special Full-Time	67	69	66
Subtotal - Pupils On Roll	439	444	446
Private School Placements	4	3	4
Pupils Sent to Other Districts-Reg Prog	122	137	141
Pupils Sent to Other Dists-Spec Ed Prog	13	11	14
Pupils Received	22	17	13

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,023,122	7,340,882	8,089,997
Total Tuition	10-1300	355,256	314,336	138,254
Transportation Fees From Other LEAS	10-1420-1440	108,137	98,326	77,867
Rents And Royalties	10-1910	0	10,930	16,794
Unrestricted Miscellaneous Revenues	10-1XXX	0	34,170	20,372
Interest Earned On Capital Reserve Funds	10-1XXX	112,570	375	378
Other Restricted Miscellaneous Revenues	10-1XXX	34,611	0	0
Subtotal - Revenues From Local Sources		7,633,696	7,799,019	8,343,662
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	216,805	223,501	223,501
Extraordinary Aid	10-3131	53,312	60,000	60,000
Categorical Special Education Aid	10-3132	279,141	287,673	287,673
Categorical Security Aid	10-3177	36,011	36,981	36,981
Other State Aids	10-3XXX	11,709	0	12,040
Subtotal - Revenues From State Sources		596,978	608,155	620,195
Budgeted Fund Balance - Operating Budget	10-303	0	100,000	111,709
Adjustment For Prior Year Encumbrances		0	116,028	0
Actual Revenues (Over)/Under Expenditures		-173,605	0	0
Total Operating Budget		8,057,069	8,623,202	9,075,566
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	0	2,052	1,642
Total Revenues From Local Sources	20-1XXX	0	2,052	1,642
Revenues from Federal Sources:				
Title I	20-4411-4416	16,756	16,350	13,080

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title II	20-4451-4455	17,006	19,032	15,226
I.D.E.A. Part B (Handicapped)	20-4420-4429	109,948	107,106	85,685
Other	20-4XXX	328,304	26,698	21,358
Total Revenues From Federal Sources		472,014	169,186	135,349
Total Grants And Entitlements		472,014	171,238	136,991
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	741,131	743,530	475,139
Total Revenues From Local Sources		741,131	743,530	475,139
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	42,361	42,562	42,336
Total Local Repayment Of Debt		783,492	786,092	517,475
Total Repayment Of Debt		783,492	786,092	517,475
Total Revenues/Sources		9,312,575	9,580,532	9,730,032
Total Revenues/Sources Net of Transfers		9,312,575	9,580,532	9,730,032

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,677,755	1,912,236	1,775,684
Special Education - Instruction	11-2XX-100-XXX	546,649	551,636	474,560
Basic Skills/Remedial - Instruction	11-230-100-XXX	42,850	57,506	45,015
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	72,112	71,515	59,700
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,716	2,775	2,775
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,827,662	1,981,025	2,658,308
Undist. Expenditures - Health Services	11-000-213-XXX	101,118	102,510	104,375
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	73,217	76,500	92,700
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	181,846	181,665	165,935
Undist. Expenditures - Guidance	11-000-218-XXX	47,560	49,410	53,240
Undist. Expenditures - Child Study Teams	11-000-219-XXX	244,224	234,719	239,882
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	4,310	6,400	7,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	20,448	25,715	31,445
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,342	15,357	10,900
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	204,715	231,418	186,778
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	247,697	227,064	216,679
Undist. Expend. - Central Services	11-000-251-XXX	100,151	112,402	128,502
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	720,259	862,744	859,172
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	692,250	755,621	780,613
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,110,975	1,114,335	1,180,559
Total Undistributed Expenditures		5,586,774	5,976,885	6,716,088
Total General Current Expense		7,927,856	8,572,553	9,073,822
Capital Expenditures:				
Equipment	12-XXX-XXX-730	31,117	24,388	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	98,096	886	1,366

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Increase In Capital Reserve	10-604	0	25,000	0
Interest Deposit To Capital Reserve	10-604	0	375	378
Total Capital Outlay		129,213	50,649	1,744
General Fund Grand Total		8,057,069	8,623,202	9,075,566
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	2,052	1,642
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,756	16,350	13,080
Title II	20-XXX-XXX-XXX	17,006	19,032	15,226
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	109,948	107,106	85,685
Other	20-XXX-XXX-XXX	328,304	26,698	21,358
Total Federal Projects	20-XXX-XXX-XXX	472,014	169,186	135,349
Total Special Revenue Funds		472,014	171,238	136,991
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	783,492	786,092	517,475
Total Debt Service Funds		783,492	786,092	517,475
Total Expenditures/Appropriations		9,312,575	9,580,532	9,730,032
Total Expenditures Net of Transfers		9,312,575	9,580,532	9,730,032

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	288,212	361,709	261,709	224,050
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	1	25,376	25,754
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	74,050	74,050	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	\$12,743	\$12,220	\$13,761	\$13,144	\$12,634
Total Classroom Instruction	\$6,690	\$6,530	\$7,528	\$7,111	\$6,621
Classroom-Salaries and Benefits	\$6,396	\$6,181	\$6,772	\$6,495	\$6,244
Classroom-General Supplies and Textbooks	\$187	\$202	\$598	\$434	\$176
Classroom-Purchased Services	\$107	\$148	\$158	\$182	\$201
Total Support Services	\$1,906	\$1,943	\$2,080	\$1,957	\$2,028
Support Services-Salaries and Benefits	\$1,753	\$1,756	\$1,817	\$1,806	\$1,888
Total Administrative Costs	\$1,857	\$1,511	\$1,582	\$1,533	\$1,443
Administration Salaries and Benefits	\$1,390	\$1,153	\$1,185	\$1,120	\$1,060
Total Operations and Maintenance of Plant	\$1,832	\$1,797	\$2,112	\$2,115	\$2,112
Operations and Maintenance-Salaries and Benefits	\$761	\$745	\$815	\$781	\$784
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$209	\$215	\$224	\$212	\$181
Total Equipment Costs	\$144	\$70	\$0	\$55	\$0
Legal Costs	\$104	\$29	\$50	\$49	\$40
Employee Benefits as a percentage of salaries*	32.77%	29.48%	29.81%	28.28%	30.92%

\*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 Spent (Optional)
Social Worker/Psychologist	Sharesocial worker with Harmony Twp.	0.00
Transportation Services, including Fuel	Provide Transportation for Frelinghuysen Twp.	0.00
Purchasing	Member of ACES	0.00
Purchasing	Member of Hunterdon county Spec Srvc & Middlesex County Spec Srvc Purchasing Cooperatives	0.00



A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,715,440
(B) Estimated Net Taxable Valuation (as of 10/01/13)	535,111,651
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.4418
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,191,735
(E) Estimated Net Taxable Valuation (as of 10/01/13)	535,111,651
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.5308
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B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,715,440
(H) Estimated Equalized Valuation (as of 10/01/13)	573,999,549
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3442
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,191,735
(K) Estimated Equalized Valuation (as of 10/01/13)	573,999,549
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.4271
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NAME=Dr. Seth Cohen

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$124,500
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	10/01/12
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	25
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	4100
Total Bonuses Amount	18360
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	3242
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	29366
Contractual Post-Employment Benefit Description of Payout of Sick days	12 days annually. Reimbured at 1/260 X annual salary to a max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days + 5 possible carry over times 1/260 of salary
Contractual Post-Employment Benefit Description of Payout of Personal days	Non-cumulative and non-reimbursable
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. Seth Cohen

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=Janet Martin

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None
Base Annual Salary Amount	\$94,000
Full-Time Equivalent (FTE)	0.8
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	200
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Janet Martin

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	925
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	5418
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	3484
Contractual Post-Employment Benefit Description of Payout of Sick days	65% of sub rage for 67 cum sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	.8 FTe - Not eligible for vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	.8 FTE - Not eligible for 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	