

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	104.0	72.0	89.0
On Roll Special Ed Full-Time	26.0	19.0	11.0
On Roll Subtotal	130.0	91.0	100.0
In Private School Placements		1.0	0.0
Sent to Other Districts Regular	0.0	23.0	29.0
Sent to Other Districts Special Ed		7.0	4.0
Received	13.0	18.0	18.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,667,653	1,740,653	1,974,296
Total Tuition	10-1300	106,218	382,500	208,000
Rents And Royalties	10-1910	1,130	3,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	70,349	2,027	2,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	25	0
Interest Earned On Maintenance Reserve	10-1XXX	0	25	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	200	0
Subtotal - Revenues From Local Sources		1,845,350	2,128,430	2,184,296
Revenues from State Sources:				
School Choice Aid	10-3116	167,552	117,528	58,472
Categorical Transportation Aid	10-3121	3,651	27,902	27,902
Extraordinary Aid	10-3131	142,893	218,000	84,123
Categorical Special Education Aid	10-3132	73,373	84,197	84,197
Equalization Aid	10-3176	652,633	652,633	637,112
Categorical Security Aid	10-3177	8,354	24,029	24,029
Adjustment Aid	10-3178	50,077	52,071	0
PARCC Readiness Aid	10-3181	870	0	0
Per Pupil Growth Aid	10-3182	870	0	0
Professional Learning Community Aid	10-3183	980	0	0
Other State Aids	10-3XXX	4,858	2,500	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	390	0	0
Subtotal - Revenues From State Sources		1,106,501	1,178,860	915,835
Budgeted Fund Balance - Operating Budget	10-303	75,631	305,285	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	14,550	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Maint. Reserve	10-310	10,036	0	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	21,653
Transfers From Other Funds	10-5200	21,423	0	0
Adjustment For Prior Year Encumbrances		0	23,334	0
Actual Revenues (Over)/Under Expenditures		-99,946	0	0
Total Operating Budget		2,973,545	3,635,909	3,121,784
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,000	0	0
Total Revenues From Local Sources	20-1XXX	2,000	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	12,813	27,128	0
Title II	20-4451-4455	4,027	3,198	2,718
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	36,426	32,197	29,020
Other	20-4XXX	19,214	19,629	0
Total Revenues From Federal Sources		72,480	92,152	40,238
Total Grants And Entitlements		74,480	92,152	40,238
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	144,164	142,568	119,780
Other Miscellaneous	40-1xxx	6,533	0	0
Miscellaneous	40-1XXX	6,533	0	0
Total Revenues From Local Sources		150,697	142,568	119,780

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	109,897	100,031	104,879
Budgeted Fund Balance	40-303	0	1	17,841
Total Local Repayment Of Debt		260,594	242,600	242,500
Actual Revenues (Over)/Under Expenditures		-17,801	0	0
Total Repayment Of Debt		242,793	242,600	242,500
Total Revenues/Sources		3,290,818	3,970,661	3,404,522
Total Revenues/Sources Net of Transfers		3,290,818	3,970,661	3,404,522

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	700,771	561,469	590,456
Special Education - Instruction	11-2XX-100-XXX	472,778	429,851	422,011
Basic Skills/Remedial - Instruction	11-230-100-XXX	19,000	0	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,244	6,600	1,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	8,803	275	0
Summer School	11-422-XXX-XXX	12,213	10,682	17,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	46,162	540,283	426,236
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,500	0	0
Undist. Expenditures - Health Services	11-000-213-XXX	73,735	74,231	79,637
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	36,537	117,588	81,220
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	19,250	120,678	96,572
Undist. Expenditures - Child Study Teams	11-000-219-XXX	309,117	124,988	105,973
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35,915	62,976	104,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	44,369	6,556	5,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	46,916	42,104	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	74,426	62,513	91,262
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	39,697	33,680	20,836
Undist. Expend. - Central Services	11-000-251-XXX	74,321	70,903	87,700
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	234,843	255,744	245,484
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	68,572	119,008	89,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	624,175	995,530	616,797
Total Undistributed Expenditures		1,744,535	2,626,782	2,050,217
Interest Earned On Maintenance Reserve	10-606	0	25	0
Interest Earned On Current Expense Emergency Res	10-607	0	25	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		2,961,344	3,635,709	3,081,284
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	12,201	0	40,500
Interest Deposit To Capital Reserve	10-604	0	200	0
Total Capital Outlay		12,201	200	40,500
General Fund Grand Total		2,973,545	3,635,909	3,121,784
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	12,813	27,128	0
Title II	20-XXX-XXX-XXX	4,027	3,198	2,718
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	36,426	32,197	29,020
Other	20-XXX-XXX-XXX	19,214	19,629	0
Total Federal Projects	20-XXX-XXX-XXX	72,480	92,152	40,238
Total Special Revenue Funds		74,480	92,152	40,238
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	242,793	242,600	242,500
Total Debt Service Funds		242,793	242,600	242,500
Total Expenditures/Appropriations		3,290,818	3,970,661	3,404,522
Total Expenditures Net of Transfers		3,290,818	3,970,661	3,404,522

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	231,652	339,107	107,426	107,426
Unrestricted	Repayment of Debt	41	17,842	17,841	0
Restricted for General Operating Budget	Capital Reserve	235,100	220,550	220,750	220,750
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	75,000	64,964	64,989	64,989
Restricted for General Operating Budget	Legal Reserve	149,235	73,604	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	24,505	24,505	24,530	2,877
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,781	\$20,640	\$22,259	\$32,707	\$25,655
Total Classroom Instruction	\$12,782	\$12,210	\$13,387	\$20,137	\$16,418
Classroom-Salaries and Benefits	\$12,374	\$11,554	\$11,544	\$19,665	\$14,564
Classroom-General Supplies and Textbooks	\$263	\$199	\$187	\$284	\$261
Classroom-Purchased Services	\$145	\$458	\$1,656	\$188	\$1,593
Total Support Services	\$4,281	\$4,951	\$4,545	\$7,123	\$4,724
Support Services-Salaries and Benefits	\$3,586	\$3,940	\$3,519	\$4,608	\$2,996
Total Administrative Costs	\$1,467	\$1,380	\$1,437	\$2,129	\$1,998
Administration Salaries and Benefits	\$686	\$586	\$752	\$1,240	\$120
Total Operations and Maintenance of Plant	\$2,149	\$2,011	\$2,864	\$3,220	\$2,455
Operations and Maintenance-Salaries and Benefits	\$1,121	\$1,062	\$1,506	\$1,734	\$1,125
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$102	\$88	\$26	\$98	\$16
Total Equipment Costs	\$159	\$0	\$0	\$0	\$0
Legal Costs	\$142	\$73	\$43	\$66	\$50
Employee Benefits as a percentage of salaries*	35.39%	35.67%	33.90%	66.70%	48.09%

*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 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 2018-19 revised appropriations and the 2019-20 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)
Business Services	All business administrative services provided by Delaware Valley Regional High School	0
Special Education Services	Shared CST Coordinator from Lebanon Township	0
Superintendent and Assistant Sup.	Chief School Administrator from Lebanon Township	0
Transportation Services, including Fuel	Jointure with Hunterdon ESC for regular routes	0
Purchasing	Member of Hunterdon ESC purchasing consortium	0
Municipal/Public Works	Snow plowing from Hampton Department of Public Works	0

ID=Hampton

Category	Amount
(A) General Fund School Levy	1,974,296
(D) Total School Levy	2,094,076
(B) Estimated Net Taxable Valuation (as of 10/01/18)	119,978,417
(H) Estimated Equalized Valuation (as of 10/01/18)	124,458,939
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.6455
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.7454
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5863
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6825

Name=Ruth Ann Dalrymple

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Administrator
Base Annual Salary Amount	\$96,510
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	180
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	None Reported
Total Allowances Amount	\$3,900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$970
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	upon retirement based on service years
Contractual Post-Employment Benefit Description of Payout of Vacation days	none awarded
Contractual Post-Employment Benefit Description of Payout of Personal days	non-cumulative
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Ruth Ann Dalrymple

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shared Service

Category	Measure
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	Chief School Administrato
Job Title II	Business Administrator
Base Annual Salary Amount	\$62,500
Base Annual Salary Amount	\$65,000
Full-Time Equivalent (FTE)	0.4
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	19
Shared County	19
Shared District	2600
Shared District	1050
Job Title Other District	Superintendent
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	04/01/19
Beginning Date of Contract	12/01/18
End Date of Contract	06/30/23
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0

Name=Shared Service

Category	Measure
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Shared Service

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported
Additional Comment 3	None Reported