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05/24/2010

WARREN - WASHINGTON TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	551	563	524
Pupils on Roll - Special Full-Time	81	85	85
Pupils Sent to Other Dists-Spec Ed Prog	1		

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WARREN - WASHINGTON TWP

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		17,515	5,059
Withdrawal from Cap Res-for Local Share	10-307			120,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,750,499	4,997,216	5,198,441

Other Local Governmental Units - Unrestricted	10-12XX	50,600	53,611	60,023
Interest Earned on Capital Reserve Funds	10-1XXX	5,000	5,000	1,800
Unrestricted Miscellaneous Revenues	10-1XXX	39,222	23,000	21,729
SUBTOTAL		4,845,321	5,078,827	5,281,993

Revenues from State Sources:

Extraordinary Aid	10-3131	90,632	39,343	47,173
Other State Aids	10-3XXX	4,805		
Categorical Special Education Aid	10-3132	310,183	305,636	312,744
Equalization Aid	10-3176	1,715,626	1,313,193	1,715,914
Categorical Security Aid	10-3177	43,719	43,467	46,651
Adjustment Aid	10-3178	557,257	668,663	131,328
Categorical Transportation Aid	10-3121	205,055	239,145	255,194
SUBTOTAL		2,927,277	2,609,447	2,509,004

Revenues from Federal Sources:

Equalization Aid - ARRA ESF	16-4520		280,242	
Equalization Aid - ARRA GSF	17-4521		10,849	
SUBTOTAL			291,091	
Adjustment for Prior Year Encumbrances			175,273	
Actual Revenues (Over)/Under Expenditures		445,381		
TOTAL OPERATING BUDGET		8,217,979	8,172,153	7,916,056
GRANTS AND ENTITLEMENTS				

Revenues from State Sources:

Other Restricted Entitlements	20-32XX	127,165	90,104	68,700
TOTAL REVENUES FROM STATE SOURCES		127,165	90,104	68,700

Revenues from Federal Sources:

Title I	20-4411-4416	13,063	13,542	11,400
I.D.E.A. Part B (Handicapped)	20-4420-4429	169,468	182,292	155,500
Other	20-4XXX	17,244	170,345	14,900
TOTAL REVENUES FROM FEDERAL SOURCES		199,775	366,179	181,800
TOTAL GRANTS AND ENTITLEMENTS		326,940	456,283	250,500
REPAYMENT OF DEBT				

Revenues from Local Sources:

Local Tax Levy	40-1210	151,224
TOTAL REVENUES FROM LOCAL SOURCES		151,224

Revenues from State Sources:

Debt Service Aid Type II	40-3160	62,701		
TOTAL LOCAL REPAYMENT OF DEBT		213,925		
TOTAL REPAYMENT OF DEBT		213,925		
TOTAL REVENUES/SOURCES		8,758,844	8,628,436	8,166,556

WARREN - WASHINGTON TWP

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	2,573,614	2,607,060	2,572,331
Special Education	11-2XX-100-XXX	612,031	661,464	549,428
Basic Skills/Remedial	11-230-100-XXX	229,206	237,983	224,390
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	12,880	18,500	
Summer School	11-422-XXX-XXX		11,849	
Support Services:				
Tuition	11-000-100-XXX	20,301	44,569	
Health Services	11-000-213-XXX	132,297	142,300	147,891
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	609,290	604,898	646,757
Guidance	11-000-218-XXX	47,049	51,925	
Child Study Teams	11-000-219-XXX	243,039	256,456	234,675
Improvement of Instructional Services	11-000-221-XXX	2,950	7,917	1,000
Educational Media Services - School Library	11-000-222-XXX	104,824	113,418	95,501
Instructional Staff Training Services	11-000-223-XXX	13,559	19,832	19,000
General Administration	11-000-230-XXX	275,250	348,356	277,962
School Administration	11-000-240-XXX	309,244	335,447	292,008
Central Svcs & Admin Info Technology	11-000-25X-XXX	190,789	199,541	188,590

Operation and Maintenance of Plant Services	11-000-26X-XXX	594,517	618,304	617,909
Student Transportation Services	11-000-270-XXX	463,636	472,056	474,468
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,177,687	1,319,197	1,426,231
Food Services	11-000-310-XXX	5,600		
Total Support Services Expenditures		4,190,032	4,534,216	4,421,992
TOTAL GENERAL CURRENT EXPENSE		7,617,763	8,071,072	7,768,141
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		5,000	1,800
Equipment	12-XXX-XXX-73X	28,590	78,703	
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	555,597		120,000
TOTAL CAPITAL EXPENDITURES		584,187	83,703	121,800
Transfer of Funds to Charter Schools	10-000-100-56X	16,029	17,378	26,115
OPERATING BUDGET GRAND TOTAL		8,217,979	8,172,153	7,916,056
SPECIAL GRANTS AND ENTITLEMENTS				
Instruction	20-218-100-XXX	1,000		
TOTAL PRESCHOOL EDUCATION AID		1,000		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,411	5,700	5,700
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		44,000	33,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	44,486	21,500	22,000
Nonpublic Nursing Services	20-XXX-XXX-XXX		8,000	8,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,640	4,000	
Other Special Projects	20-XXX-XXX-XXX	70,628	6,904	
Total State Projects		127,165	90,104	68,700
Federal Projects:				
Title I	20-XXX-XXX-XXX	13,063	13,542	11,400
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	169,468	182,292	155,500
Other Special Projects	20-XXX-XXX-XXX	17,244	170,345	14,900
Total Federal Projects		199,775	366,179	181,800
TOTAL GRANTS AND ENTITLEMENTS		326,940	456,283	250,500
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	213,925		

TOTAL REPAYMENT OF DEBT	213,925		
Total Expenditures	8,758,844	8,628,436	8,166,556
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:			
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930		
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933		
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934		
TOTAL EXPENDITURES NET OF TRANSFERS	8,758,844	8,628,436	8,166,556

WARREN - WASHINGTON TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	601,004	267,515	250,000	250,000
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	493,169	239,452	244,452	126,252
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	5,059	5,059	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

WARREN - WASHINGTON TWP

Advertised Per Pupil Cost Calculations

2010 - 2011

	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	10827	11170	12037	11658	12066
Total Classroom Instruction	6190	6554	7006	6710	7015
Classroom-Salaries and Benefits	5846	6322	6807	6528	6897
Classroom-General Supplies and Textbooks	301	172	148	136	84
Classroom-Purchased Services and Other	43	60	51	46	34
Total Support Services	2198	2157	2316	2223	2332
Support Services-Salaries and Benefits	1737	1845	2002	1919	2041
Total Administrative Costs	1401	1453	1569	1612	1542
Administration-Salaries and Benefits	1190	1253	1324	1269	1338
Legal Costs	0	0	32	112	17
Total Operations and Maintenance of Plant	981	948	1083	1051	1144
Operations & Maintenance of Plant-Salary & Ben.	464	91	513	493	568
Total Food Services Costs	0	9	0	0	0
Total Extracurricular Costs	36	25	37	35	0
Total Equipment Costs	187	45	0	121	0
Employee Benefits as a % of Salaries	21.8	23.6	24.1	24.4	27.3

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.

WARREN - WASHINGTON TWP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

WARREN - WASHINGTON TWP

Shared Services -- Description of Shared Services

COORDINATED TRANSPORTATION SERVICES WITH WARREN HILLS REGIONAL SCHOOL DISTRICT. JOINT TRANSPORTATION WITH WARREN HILLS FOR REGULAR AND NON PUBLIC ROUTES.

LAWN MOWING AND SNOW PLOWING PROVIDED BY WASHINGTON TWP MUNICIPALITY
PAVING AND DRIVEWAY MAINTENANCE PROVIDED BY WASHINGTON TWP MUNICIPALITY
PROPERTY, LIABILITY AND WORKERS COMP. INSURANCE PROVIDED BY SCHOOL ALLIANCE INSURANCE FUND

ACES - NATURAL GAS AND ELECTRIC

SUSSEX COUNTY REGIONAL COOP SPECIAL EDUCATION TRANSPORTATION

HUNTERDON COUNTY ESC - COOPERATIVE PURCHASING AGREEMENT

CURRICULUM COORDINATOR - SHARED WITH WARREN HILLS REGIONAL AND ALL SENDING DISTRICTS

E-RATE COMMUNICATION REBATES

SUSSEX COUNTY ESC FOR CHAPTER 192/193 SERVICES FOR NON PUBLIC
WARREN COUNTY SPECIAL SERVICES FOR SPECIAL EDUCATION TRANSPORTATION
SHARED SUMMER EXTENDED PROGRAM WITH OXFORD TWP SCHOOL DISTRICT
SHARED SPEECH TEACHER (1 DAY A WEEK) WITH WASHINGTON BORO SCHOOL DISTRICT

WARREN - WASHINGTON TWP

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	5,198,441	(A)
Estimated Net Taxable Valuation (as of 02/24/2010)	672,727,351	(B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	0.7727	(C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	5,198,441	(D)
Estimated Net Taxable Valuation (as of 02/24/2010)	672,727,351	(E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	0.7727	(F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	5,198,441	(G)
Estimated Equalized Valuation (as of 02/24/2010)	903,474,820	(H)
Estimated 10-11 Equalized General Fund School		

Tax Rate=(G) / (H) X100

0.5754 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	5,198,441 (J)
Estimated Equalized Valuation (as of 02/24/2010)	903,474,820 (K)
Estimated 10-11 Equalized Total School	
Tax Rate=(J) / (K) X100	0.5754 (L)

WARREN - WASHINGTON TWP

17. Salaries and Benefits of Certain District Employees

Name	Roger A. Jinks
Job Title	Superintendent

Base Annual Salary	150,613
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N

Contract Terms:

Beginning Date of Contract	08/25/2008
Ending Date of Contract	06/30/2013
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	22
Description-Other Non-working Days	LEGAL HOLIDAYS/STUDENT DAYS OF

Benefits:

Allowances	4,300
Bonuses	0
Stipends	0

District Contributions above Teacher amount for:

Health Insurance	2,721
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits 0

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

WARREN - WASHINGTON TWP

17. Salaries and Benefits of Certain District Employees

Name Valarie Mattes

Job Title	Principal
Base Annual Salary	100,600
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	13
Description-Other Non-working Days	LEGAL HOLIDAYS
Benefits:	
Allowances	7,493
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

WARREN - WASHINGTON TWP

17. Salaries and Benefits of Certain District Employees

Name Kelly Mason
Job Title Principal

Base Annual Salary 83,000

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2009

Ending Date of Contract 06/30/2010

Annual Work Days 260

Annual Vacation Days 20

Annual Sick Days 12

Annual Personal Days 3

Annual Consulting Days 0

Other Non-working days	13
Description-Other Non-working Days	LEGAL HOLIDAYS

Benefits:

Allowances	7,993
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Bonuses	0
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Stipends	0
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District Contributions above Teacher amount for:

Health Insurance	0
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Dental Insurance	0
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Life Insurance	0
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Other Insurances	0
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Retirement Plans	0
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Post-Employment Benefits	0
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Description of:

Buyback of Sick Days

Buyback of Vac. Days

Buyback of Personal Days

Other Post-Emp. Benefits

Other Post-Emp. Benefits

Other Post-Emp. Benefits

In-Kind and Other Remuneration	0
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Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

Post-Employment Benefits 0

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

WARREN - WASHINGTON TWP

17. Salaries and Benefits of Certain District Employees

Name	Cathy Kelly
Job Title	Coordinator/Dir./Mgr./Supvr.
Base Annual Salary	78,415
FTE	1.0
Shared with Another District?	Y
District Name	WARREN HILLS REGIONAL
Job Description in other district	Transporation Coordinator

Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	13
Description-Other Non-working Days	LEGAL HOLIDAYS

Benefits:	
Allowances	575
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	

Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments