

03/23/2011

WARREN - WASHINGTON TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	563	539	517
Pupils on Roll - Special Full-Time	85	81	78
Subtotal - Pupils On Roll	648	620	595

WARREN - WASHINGTON TWP

Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		82,809	
Transfers from Other Funds	10-5200	233,315		
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,997,216	5,198,441	5,302,410
Other Local Governmental Units - Unrestricted	10-12XX	68,069	60,023	61,730
Interest Earned on Capital Reserve Funds	10-1XXX	5,000	1,800	1,000
Unrestricted Miscellaneous Revenues	10-1XXX	21,891	21,729	16,529
SUBTOTAL		5,092,176	5,281,993	5,381,669
Revenues from State Sources:				
Extraordinary Aid	10-3131	117,801	47,881	51,917
Other State Aids	10-3XXX	10,170		
Categorical Special Education Aid	10-3132	305,636	312,744	312,744
Equalization Aid	10-3176	1,313,193	1,715,914	1,715,914
Categorical Security Aid	10-3177	43,467	46,651	46,651
Adjustment Aid	10-3178	603,741	131,328	211,297
Categorical Transportation Aid	10-3121	239,145	255,194	255,194
SUBTOTAL		2,633,153	2,509,712	2,593,717
Revenues from Federal Sources:				

Equalization Aid - ARRA ESF	16-4520	280,242		
Equalization Aid - ARRA GSF	17-4521	10,849		
Education Jobs Fund	18-4522			94,823
SUBTOTAL		291,091		94,823
Adjustment for Prior Year Encumbrances			324,177	
Actual Revenues (Over)/Under Expenditures		-73,254		
TOTAL OPERATING BUDGET		8,176,481	8,198,691	8,070,209
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	89,705	69,283	70,700
TOTAL REVENUES FROM STATE SOURCES		89,705	69,283	70,700
Revenues from Federal Sources:				
Title I	20-4411-4416	13,542	28,340	24,100
Title II	20-4451-4455		17,108	14,600
I.D.E.A. Part B (Handicapped)	20-4420-4429	310,309	189,810	161,600
Other	20-4XXX	19,598		
TOTAL REVENUES FROM FEDERAL SOURCES		343,449	235,258	200,300
TOTAL GRANTS AND ENTITLEMENTS		433,154	304,541	271,000
TOTAL REVENUES/SOURCES		8,609,635	8,503,232	8,341,209

WARREN - WASHINGTON TWP

Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	2,631,269	2,723,361	2,555,934
Special Education	11-2XX-100-XXX	665,250	549,646	671,327
Basic Skills/Remedial	11-230-100-XXX	198,054	275,089	227,945
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	12,868	8,002	17,300
Other Instructional Programs	11-4XX-100-XXX	11,849		
Summer School	11-422-XXX-XXX		11,632	11,650
Support Services:				
Tuition	11-000-100-XXX	2,677		
Health Services	11-000-213-XXX	142,240	148,386	148,166
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	492,275	618,001	648,024
Guidance	11-000-218-XXX	49,721	12,100	25,248
Child Study Teams	11-000-219-XXX	244,831	234,675	257,472
Improvement of Instructional Services	11-000-221-XXX	1,460	1,000	1,000
Educational Media Services - School Library	11-000-222-XXX	118,179	98,890	100,925
Instructional Staff Training Services	11-000-223-XXX	7,881	20,200	15,000
General Administration	11-000-230-XXX	257,076	349,664	290,086
School Administration	11-000-240-XXX	322,008	296,597	283,931
Central Svcs & Admin Info Technology	11-000-25X-XXX	200,741	194,317	195,585
Operation and Maintenance of Plant Services	11-000-26X-XXX	560,292	651,801	604,383
Student Transportation Services	11-000-270-XXX	407,245	513,880	420,627
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,359,684	1,438,571	1,581,212
Food Services	11-000-310-XXX	2,500		
Total Support Services Expenditures		4,168,810	4,578,082	4,571,659
TOTAL GENERAL CURRENT EXPENSE		7,688,100	8,145,812	8,055,815

CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		1,800	1,000
Equipment	12-XXX-XXX-73X	96,803	21,488	
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	374,200		
TOTAL CAPITAL EXPENDITURES		471,003	23,288	1,000
Transfer of Funds to Charter Schools	10-000-100-56X	17,378	29,591	13,394
OPERATING BUDGET GRAND TOTAL		8,176,481	8,198,691	8,070,209
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,445	6,537	5,700
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		33,000	33,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	25,527	22,000	25,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	7,643	7,746	7,000
Other Special Projects	20-XXX-XXX-XXX	50,090		
Total State Projects		89,705	69,283	70,700
Federal Projects:				
Title I	20-XXX-XXX-XXX	13,542	28,340	24,100
Title II	20-XXX-XXX-XXX		17,108	14,600
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	310,309	189,810	161,600
Other Special Projects	20-XXX-XXX-XXX	19,598		
Total Federal Projects		343,449	235,258	200,300
TOTAL GRANTS AND ENTITLEMENTS		433,154	304,541	271,000
Total Expenditures		8,609,635	8,503,232	8,341,209
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
	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		8,609,635	8,503,232	8,341,209

WARREN - WASHINGTON TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	267,515	327,750	250,000	250,000
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	239,452	103,567	156,974	157,974
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	5,059	5,059	0	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

2011 - 2012

	2008-09 Actual	2009-10 Actual	2010-11 Original Budget	2010-11 Revised Budget	2011-2012 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11170	10771	12066	12349	12876
Total Classroom Instruction	6554	6732	7015	7217	7501
Classroom-Salaries and Benefits	6322	6513	6897	6809	7356
Classroom-General Supplies and Textbooks	172	191	84	374	104
Classroom-Purchased Services and Other	60	28	34	34	41
Total Support Services	2157	1990	2332	2267	2534
Support Services-Salaries and Benefits	1845	1775	2041	2025	2302
Total Administrative Costs	1453	1461	1542	1641	1610
Administration-Salaries and Benefits	1253	1269	1338	1311	1386
Legal Costs	0	4	17	129	13
Total Operations and Maintenance of Plant	1021	964	1144	1174	1149
Operations & Maintenance of Plant-Salary & Ben.	475	494	568	555	577
Total Food Services Costs	9	4	0	0	0
Total Extracurricular Costs	25	25	0	16	38
Total Equipment Costs	45	149	0	35	0
Employee Benefits as a % of Salaries	23.6	25.8	27.3	27.2	29.0

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 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 2010-11 revised appropriations and 2011-12 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	11-12 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 SD
 Joint Transportation with Warren Hills for Regular and Non Public Rts
 Law Mowing and Snow Plowing provided by Washington Twp Municipality
 Paving and Driveway Maintenance provided by Washington Twp Municipality
 Property, Liab and Workers Comp. Insurance provided by School Alliance
 Insurance Fund (SAIF)
 ACES - Natural Gas and Electric
 Sussex County Regional Coop Special Education Transportation
 Warren County Special Services for Special Education Transportation
 Hunterdon County ESC - Cooperative Purchasing Agreement
 Curriculum Coordinator - Shared with Warren Hills Regional, other sending
 districts, Alpha and Pohatcong Schools
 E-Rate Communication Rebates
 Sussex County ESC for Chapter 192/193 Services/OT/PT for Non Public
 Educational Data Services, Inc - Cooperative Purchasing Agreement

WARREN - WASHINGTON TWP

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 5,302,410 (A)
 Estimated Net Taxable Valuation (as of 02/15/2011) 676,679,951 (B)
 Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100 0.7836 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 5,302,410 (D)
 Estimated Net Taxable Valuation (as of 02/15/2011) 676,679,951 (E)
 Estimated 11-12 Total School Tax Rate=(D)/(E)X100 0.7836 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 5,302,410 (G)

Estimated Equalized Valuation (as of 02/15/2011) 865,984,068 (H)
 Estimated 11-12 Equalized General Fund School
 Tax Rate=(G)/(H)X100 0.6123 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 5,302,410 (J)
 Estimated Equalized Valuation (as of 02/15/2011) 865,984,068 (K)
 Estimated 11-12 Equalized Total School
 Tax Rate=(J)/(K)X100 0.6123 (L)

WARREN - WASHINGTON TWP

17. Salaries and Benefits of Certain District Employees

Name Roger Jinks
 Job Title Superintendent
 Base Annual Salary 155,885
 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 4,246
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 3,190
 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 Child Study Team Coor
Base Annual Salary	102,461
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
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	6,918
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 Keith Neuhs
 Job Title Principal

Base Annual Salary 95,600
 FTE 1.0

Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 11/01/2010
 Ending Date of Contract 06/30/2011
 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 7,014

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 Jean Flynn
 Job Title Business Administrator

Base Annual Salary 88,670
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2010
 Ending Date of Contract 06/30/2011
 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 6,387
 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 Cathy Kelly
 Job Title Coordinator/Dir./Mgr./Supvr.
 Transportation/Facilities Coor
 Base Annual Salary 79,866
 FTE 1.0
 Shared with Another District? Y
 District Name WARREN HILLS REGIONAL
 Job Description in other district Transportation Coor
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2010
 Ending Date of Contract 06/30/2011
 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 400
 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