

03/09/2012

WARREN - WASHINGTON TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	539	511	493
Pupils on Roll - Special Full-Time	81	78	77
Subtotal - Pupils On Roll	620	589	570
Pupils Received			1

WARREN - WASHINGTON TWP

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303			79,969
Withdrawal from Cap Res-for Local Share	10-307			302,000
Withdrawal from Maint. Reserve	10-310		93,730	
Transfers from Other Funds	10-5200	26,474		
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,198,441	5,287,410	5,440,521
Other Local Governmental Units - Unrestricted	10-12XX	60,254	61,730	64,027
Tuition	10-1300			44,666
Interest Earned on Capital Reserve Funds	10-1XXX	1,300	1,000	1,000
Unrestricted Miscellaneous Revenues	10-1XXX	14,490	350	27,840
SUBTOTAL		5,274,485	5,350,490	5,578,054
Revenues from State Sources:				
Extraordinary Aid	10-3131	113,934	51,917	46,068
Other State Aids	10-3XXX	3,155		
Categorical Special Education Aid	10-3132	312,744	312,744	324,630
Equalization Aid	10-3176	1,715,914	1,715,914	1,667,326
Categorical Security Aid	10-3177	46,651	46,651	45,874
Adjustment Aid	10-3178	131,328	211,297	289,192
Categorical Transportation Aid	10-3121	255,194	255,194	254,059
SUBTOTAL		2,578,920	2,593,717	2,627,149
Revenues from Federal Sources:				
Education Jobs Fund	18-4522		97,794	
SUBTOTAL			97,794	
Adjustment for Prior Year Encumbrances			150,229	
Actual Revenues (Over)/Under Expenditures		-155,335		
TOTAL OPERATING BUDGET		7,724,544	8,285,960	8,587,172
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	1,150	7,350	
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	67,418	77,232	64,096
TOTAL REVENUES FROM STATE SOURCES		67,418	77,232	64,096
Revenues from Federal Sources:				
Title I	20-4411-4416	29,486	23,238	15,000
Title II	20-4451-4455	13,836	13,977	11,000
Title IV	20-4471-4474	921		
I.D.E.A. Part B (Handicapped)	20-4420-4429	181,393	181,754	144,000
TOTAL REVENUES FROM FEDERAL SOURCES		225,636	218,969	170,000
TOTAL GRANTS AND ENTITLEMENTS		294,204	303,551	234,096
TOTAL REVENUES/SOURCES		8,018,748	8,589,511	8,821,268

WARREN - WASHINGTON TWP

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	2,663,546	2,608,873	2,680,089
Special Education	11-2XX-100-XXX	558,816	675,382	637,454
Basic Skills/Remedial	11-230-100-XXX	260,372	227,945	233,245
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	9,611	17,300	17,300
Summer School	11-422-XXX-XXX	11,630	11,650	11,740
Support Services:				
Tuition	11-000-100-XXX		2,973	

Health Services	11-000-213-XXX	143,111	148,445	153,231
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	609,281	643,024	633,886
Guidance	11-000-218-XXX	15,708	32,987	33,293
Child Study Teams	11-000-219-XXX	229,456	257,632	263,497
Improvement of Instructional Services	11-000-221-XXX	687	4,000	1,000
Educational Media Services - School Library	11-000-222-XXX	96,071	104,475	109,478
Instructional Staff Training Services	11-000-223-XXX	6,250	10,295	26,000
General Administration	11-000-230-XXX	259,191	385,990	289,309
School Administration	11-000-240-XXX	291,037	286,977	290,603
Central Svcs & Admin Info Technology	11-000-25X-XXX	192,489	207,460	207,107
Operation and Maintenance of Plant Services	11-000-26X-XXX	554,145	615,321	590,248
Student Transportation Services	11-000-270-XXX	415,917	431,182	406,100
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,356,376	1,561,442	1,680,686
Food Services	11-000-310-XXX	3,166		
Total Support Services Expenditures		4,172,885	4,692,203	4,684,438
TOTAL GENERAL CURRENT EXPENSE		7,676,860	8,233,353	8,264,266

CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		1,000	1,000
Equipment	12-XXX-XXX-73X	26,798	38,213	
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931			302,000
TOTAL CAPITAL EXPENDITURES		26,798	39,213	303,000
Transfer of Funds to Charter Schools	10-000-100-56X	20,886	13,394	19,906
OPERATING BUDGET GRAND TOTAL		7,724,544	8,285,960	8,587,172

SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	1,150	7,350	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,537	6,110	5,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	28,228	39,731	52,096
Nonpublic Handicapped Services	20-XXX-XXX-XXX	18,805	22,664	
Nonpublic Nursing Services	20-XXX-XXX-XXX	7,746	8,727	7,000
Other Special Projects	20-XXX-XXX-XXX	6,102		
Total State Projects		67,418	77,232	64,096
Federal Projects:				
Title I	20-XXX-XXX-XXX	29,486	23,238	15,000
Title II	20-XXX-XXX-XXX	13,836	13,977	11,000
Title IV	20-XXX-XXX-XXX	921		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	181,393	181,754	144,000
Total Federal Projects		225,636	218,969	170,000
TOTAL GRANTS AND ENTITLEMENTS		294,204	303,551	234,096
Total Expenditures		8,018,748	8,589,511	8,821,268

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X			
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		8,018,748	8,589,511	8,821,268
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WARREN - WASHINGTON TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	327,750	314,318	329,969	250,000
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	103,567	301,341	302,341	1,341
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	150,000	56,270	56,270
Legal Reserve	5,059	0	0	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

WARREN - WASHINGTON TWP

Advertised Per Pupil Cost Calculations

2012 - 2013					
Per Pupil Cost Calculations:	2009-10 Actual (1)	2010-11 Actual (2)	2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
Total Budgetary Comparative Per Pupil Cost	11202	11843	12850	13287	13835
Total Classroom Instruction	6732	7089	7493	7647	8119
Classroom-Salaries and Benefits	6513	6770	7356	7386	8010
Classroom-General Supplies and Textbooks	191	303	104	224	70
Classroom-Purchased Services and Other	28	16	33	38	39
Total Support Services	1990	2207	2526	2567	2714
Support Services-Salaries and Benefits	1775	2009	2302	2344	2453
Total Administrative Costs	1461	1478	1610	1813	1734
Administration-Salaries and Benefits	1269	1297	1386	1406	1511
Legal Costs	0	4	1	123	9
Total Operations and Maintenance of Plant	964	1012	1141	1178	1181

Operations & Maintenance of Plant-Salary & Ben.	494	527	577	582	613
Board Contribution to Food Services	4	5	0	0	0
Total Extracurricular Costs	25	20	38	38	39
Total Equipment Costs	149	44	0	65	0
Employee Benefits as a % of Salaries	25.8	25.8	29.0	28.6	30.0

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly 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 2011-12 revised appropriations and 2012-13 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 Budgetary 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	12-13 Amount	Description of circumstances
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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
 Lawn 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 I
 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
 Middlesex Regional ESC- Cooperative Purchasing Agreement

WARREN - WASHINGTON TWP

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 5,440,521 (A)
 Estimated Net Taxable Valuation (as of 02/24/2012) 679,471,414 (B)
 Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100 0.8007 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 5,440,521 (D)
 Estimated Net Taxable Valuation (as of 02/24/2012) 679,471,414 (E)
 Estimated 12-13 Total School Tax Rate=(D)/(E)X100 0.8007 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 5,440,521 (G)
 Estimated Equalized Valuation (as of 02/24/2012) 824,201,133 (H)
 Estimated 12-13 Equalized General Fund School
 Tax Rate=(G)/(H)X100 0.6601 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 5,440,521 (J)
 Estimated Equalized Valuation (as of 02/24/2012) 824,201,133 (K)
 Estimated 12-13 Equalized Total School
 Tax Rate=(J)/(K)X100 0.6601 (L)

WARREN - WASHINGTON TWP

17. Salaries and Benefits of Certain District Employees

Name	Roger Jinks
Job Title	Superintendent
Base Annual Salary	161,341
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/Students days o

Benefits:
 Allowances 3,637
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 5,426
 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 Coordinator
 Base Annual Salary 104,510
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2011
 Ending Date of Contract 06/30/2012
 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 2,104
 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

2012-13 Paying on Tier 2 Teacher still

on 1.5% of Salary

WARREN - WASHINGTON TWP

17. Salaries and Benefits of Certain District Employees

Name	Keith Neuhs
Job Title	Principal
Base Annual Salary	97,512
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
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	2,255
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 Board Secretary
Base Annual Salary	90,443
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
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	2,079
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 Coord
Base Annual Salary 81,463
FTE 1.0
Shared with Another District? Y
District Name WARREN HILLS REGIONAL
Job Description in other district Transportation Coordinator
Member of Collective Bargaining ? N
Contract Terms:
Beginning Date of Contract 07/01/2011
Ending Date of Contract 06/30/2012
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 625
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