

WARREN - MANSFIELD TWP
 Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	639	633	625
Pupils On Roll - Special Full-Time	82	73	94
Subtotal - Pupils On Roll	721	706	719
Private School Placements	0	1	0
Pupils Sent to Other Dists-Spec Ed Prog	1	0	0
Pupils Received	8	9	0

2013-14 User Friendly Budget Summary

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WARREN - MANSFIELD TWP
 Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,867,038	4,867,038	4,927,038
Total Tuition	10-1300	14,550	0	47,500
Rents And Royalties	10-1910	584	0	0
Private Contributions	10-1920	693	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	9,424	1,200	1,200

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Interest Earned On Maintenance Reserve	10-1XXX	0	200	200
Interest Earned On Capital Reserve Funds	10-1XXX	989	500	500
Subtotal - Revenues From Local Sources		4,893,278	4,868,938	4,976,438
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	57,274	112,193	112,510
Categorical Special Education Aid	10-3132	362,499	387,990	391,733
Equalization Aid	10-3176	2,835,591	2,948,932	2,943,686
Categorical Security Aid	10-3177	80,824	82,468	83,654
Other State Aids	10-3XXX	25,533	0	19,421
Subtotal - Revenues From State Sources		3,361,721	3,531,583	3,551,004
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	17,632	10,068	9,061
Education Jobs Fund	18-4522	122,850	0	0
Subtotal - Revenues From Federal Sources		140,482	10,068	9,061
Budgeted Fund Balance - Operating Budget	10-303	0	0	92,293
Withdrawal From Cap Res-For Local Share	10-307	90,000	0	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	95,000	94,000
Withdrawal From Maint. Reserve	10-310	42,000	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Transfers From Other Funds	10-5200	56,779	0	0
Adjustment For Prior Year Encumbrances		0	192,469	0
Actual Revenues (Over)/Under Expenditures		-216,927	0	0
Total Operating Budget		8,367,333	8,698,058	8,722,796
 Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	1,163	0	0
Total Revenues From Local Sources	20-1XXX	1,163	0	0
 Revenues from Federal Sources:				
Title I	20-4411-4416	112,701	89,843	67,382
Title II	20-4451-4455	40,566	27,980	20,985
Title III	20-4491-4494	16,350	15,409	11,557
Title IV	20-4471-4474	378	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	138,073	185,525	157,696
Other	20-4XXX	3,609	0	0
Total Revenues From Federal Sources		311,677	318,757	257,620
Total Grants And Entitlements		312,840	318,757	257,620
 Repayment of Debt:				
 Revenues from Local Sources:				
Local Tax Levy	40-1210	344,783	337,922	342,892

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From Local Sources		344,783	337,922	342,892
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	87,130	85,396	86,652
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		431,913	423,319	429,544
Total Repayment Of Debt		431,913	423,319	429,544
Total Revenues/Sources		9,112,086	9,440,134	9,409,960
Total Revenues/Sources Net of Transfers		9,112,086	9,440,134	9,409,960

2013-14 User Friendly Budget Summary

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WARREN - MANSFIELD TWP
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,891,836	3,032,488	3,135,928
Special Education - Instruction	11-2XX-100-XXX	905,969	937,765	954,637
Basic Skills/Remedial - Instruction	11-230-100-XXX	172,353	174,976	176,706
Bilingual Education - Instruction	11-240-100-XXX	23,468	27,619	27,619

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,139	10,139	10,139
Undist. Expenditures - Health Services	11-000-213-XXX	80,363	77,832	82,626
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	233,308	248,145	251,676
Undist. Expenditures - Guidance	11-000-218-XXX	67,385	72,937	87,134
Undist. Expenditures - Child Study Teams	11-000-219-XXX	256,576	274,621	290,121
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	11,500	1,500	1,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	144,253	140,626	135,776
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,375	11,007	7,500
Undist. Expend.-Support Serv.- Gen. Admin.	11-000-230-XXX	248,726	324,420	299,420
Undist. Expend.-Support Serv.- School Admin.	11-000-240-XXX	144,256	162,533	151,619
Undist. Expend. - Central Services	11-000-251-XXX	151,157	169,913	159,158
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	498,437	548,847	561,086
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	371,014	415,401	417,696
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,579,070	1,835,103	1,789,919
Total Undistributed Expenditures		3,798,559	4,293,024	4,245,370
Interest Earned On Maintenance Reserve	10-606	0	200	200

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Increase In Maintenance Reserve	10-606	81,538	0	0
Total General Current Expense		7,873,723	8,466,072	8,540,460
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,193	51,935	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	148	9,728	96,925
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	95,000	0
Increase In Capital Reserve	10-604	411,779	0	0
Interest Deposit To Capital Reserve	10-604	989	500	500
Total Capital Outlay		439,109	157,163	97,425
Transfer Of Funds To Charter Schools	10-000-100-56X	54,501	74,823	84,911
General Fund Grand Total		8,367,333	8,698,058	8,722,796
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX- XXX	1,163	0	0
Federal Projects:				
Title I	20-XXX-XXX- XXX	112,701	89,843	67,382
Title II	20-XXX-XXX- XXX	40,566	27,980	20,985
Title III	20-XXX-XXX- XXX	16,350	15,409	11,557
Title IV	20-XXX-XXX-	378	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
	XXX			
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	138,073	185,525	157,696
Other	20-XXX-XXX-XXX	3,609	0	0
Total Federal Projects	20-XXX-XXX-XXX	311,677	318,757	257,620
Total Special Revenue Funds		312,840	318,757	257,620
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	431,913	423,319	429,544
Total Debt Service Funds		431,913	423,319	429,544
Total Expenditures/Appropriations		9,112,086	9,440,134	9,409,960
Total Expenditures Net of Transfers		9,112,086	9,440,134	9,409,960

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WARREN - MANSFIELD TWP
Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30- 2011	Audited Balance 6-30- 2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	289,146	342,293	342,293	250,000

Budget Category	Audited Balance 6-30- 2011	Audited Balance 6-30- 2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
--Repayment of Debt	1	1	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	345,868	668,636	574,136	480,636
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	231,320	270,858	271,058	271,258
--Legal Reserve	0	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

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WARREN - MANSFIELD TWP
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$10,084	\$10,225	\$11,153	\$11,501	\$11,376
Total Classroom Instruction	\$7,175	\$7,158	\$7,645	\$7,851	\$7,827
Classroom-Salaries and Benefits	\$6,854	\$6,891	\$7,430	\$7,529	\$7,578
Classroom-General Supplies and	\$261	\$205	\$114	\$219	\$148

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Textbooks					
Classroom-Purchased Services	\$60	\$62	\$101	\$104	\$102
Total Support Services	\$1,335	\$1,444	\$1,538	\$1,568	\$1,571
Support Services-Salaries and Benefits	\$1,291	\$1,389	\$1,466	\$1,486	\$1,493
Total Administrative Costs	\$1,011	\$950	\$1,060	\$1,160	\$1,064
Administration Salaries and Benefits	\$850	\$830	\$872	\$883	\$874
Legal Costs	\$21	\$13	\$21	\$28	\$21
Total Operations and Maintenance of Plant	\$778	\$786	\$887	\$898	\$893
Operations and Maintenance-Salaries and Benefits	\$426	\$398	\$449	\$455	\$447
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$4	\$37	\$0	\$74	\$0
Employee Benefits as a percentage of salaries*	34.47%	30.10%	35.16%	33.52%	31.42%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*Does not include pension and social security paid by the State on-behalf of the district.

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 Comparative Spending Guide) and can be found on the Department of Education's Internet website: <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 2012-13 revised appropriations and the 2013-14 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.

** Federal and State funds in the blended resource school-based budgets.

WARREN - MANSFIELD TWP

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Others	South Jersey Technology Partnership	0.00
Others	Behaviorist	0.00
Others	ESL Teacher	0.00
Others	Health Insurance	0.00
Others	Brown & Brown Health Insurance Trust	0.00
Others	Washington Boro School - Sharing ESL Teacher	0.00
Others	Sharing Behaviorist with cluster schools	0.00
Others	Sharing Curriculum Writer with cluster schools	0.00
Others	Sussex County Coop for Transportation	0.00
Others	WC Special Services	0.00
Others	Transportation jointures with Warren Hills & Franklin Twp Schools	0.00

Estimated Tax Rates

A. Estimated 13-14 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

(A) General Fund School Levy	4,927,038
(B) Estimated Net Taxable Valuation (as of 10/01/12)	648,892,423
(C) Estimated 13-14 General Fund School Tax Rate= $(A)/(B) \times 100$	0.7593

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

(D) Total School Levy	5,269,930
(E) Estimated Net Taxable Valuation (as of 10/01/12)	648,892,423
(F) Estimated 13-14 Total School Tax Rate= $(D)/(E) \times 100$	0.8121

B. Estimated 13-14 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

(G) General Fund School Levy	4,927,038
(H) Estimated Equalized Valuation (as of 10/01/12)	731,963,628
(I) Estimated 13-14 Equalized General Fund School Tax Rate= $(G)/(H) \times 100$	0.6731

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

(J) Total School Levy	5,269,930
(K) Estimated Equalized Valuation (as of 10/01/12)	731,963,628
(L) Estimated 13-14 Equalized Total School Tax Rate= $(J)/(K) \times 100$	0.7200

WARREN - MANSFIELD TWP
Employee Contract List for District

NAME=Ed Kemp

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$129,459
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	07/01/11
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working	Legal Holidays

CATEGORY	MEASURE
Days	
Total Allowances Amount	1650
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	9975
Contractual Post-Employment Benefit Description of Payout of Sick days	\$15K max payout for sick/vac/yrs of service -- no limit on teachers though
Contractual Post-Employment Benefit Description of Payout of Vacation days	See note above
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None
Description of Other/In-Kind Remuneration Annual	None

CATEGORY	MEASURE
Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None
Additional Comment 1	None
Additional Comment 2	None
Additional Comment 3	None

NAME=John Melitsky

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$98,509
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	1124
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	540
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	6200
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 per day at retirement - same as teachers
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$50 per day accumulated at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to	None

CATEGORY	MEASURE
Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None
Additional Comment 1	None
Additional Comment 2	None
Additional Comment 3	None

NAME=Mary Roszkowski

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$98,451
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12

CATEGORY	MEASURE
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	8350
Total Bonuses Amount	200
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	14950
Contractual Post-Employment Benefit Description of Payout of Sick days	Total as of 3/26/13 - Not to exceed \$15K at retirement - no limit on teachers
Contractual Post-Employment Benefit Description of Payout of Vacation days	Total sick/vac/longevity payout not to exceed \$15K - no limit on teachers
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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	None

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None
Additional Comment 1	None
Additional Comment 2	None
Additional Comment 3	None

NAME=Randy Wanous

CATEGORY	MEASURE
Job Title	Other
Job Title II	Facilities Mgr.
Base Annual Salary Amount	\$89,152
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260

CATEGORY	MEASURE
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	175
Total Bonuses Amount	1700
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	19650
Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement: \$50/day. Same as teachers
Contractual Post-Employment Benefit Description of Payout of Vacation days	At retirement: \$50/day
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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	None

CATEGORY	MEASURE
Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None
Additional Comment 1	None
Additional Comment 2	None
Additional Comment 3	