

**WARREN - WARREN CO SPECIAL SERVICE
Advertised Enrollments**

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll - Special Full-Time	33	41	41
Pupils On Roll - Special Shared-Time	0	0	1
Subtotal - Pupils On Roll	33	41	42

**WARREN - WARREN CO SPECIAL SERVICE
Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	186,268	186,268	186,268
Tuition From LEAS	10-1310	1,010,400	1,147,594	1,264,750
Other Tuition	10-1320-1340	56,000	52,200	25,844
Non-Resident Fees	10-1350	12,000	12,000	4,000
Unrestricted Miscellaneous Revenues	10-1XXX	8,048	26,000	2,700
Subtotal - Revenues From Local Sources		1,272,716	1,424,062	1,483,562
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	5,248	2,000	0
Subtotal - Revenues From Federal Sources		5,248	2,000	0
Transfers From Other Funds	10-5200	65,672	46,056	0
Actual Revenues (Over)/Under Expenditures		148,143	0	0
Total Operating Budget		1,491,779	1,472,118	1,483,562
Total Revenues/Sources		1,491,779	1,472,118	1,483,562
Total Revenues/Sources Net of Transfers		1,491,779	1,472,118	1,483,562

WARREN - WARREN CO SPECIAL SERVICE
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Special Education - Instruction	11-2XX-100-XXX	672,617	699,099	748,738
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,902	27,829	11,633
Undist. Expenditures - Health Services	11-000-213-XXX	2,768	1,625	1,325
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	212,570	202,633	185,926
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	500	1,500	1,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,290	4,000	4,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	184,400	188,688	136,259
Undist. Expend. - Central Services	11-000-251-XXX	50,619	82,585	68,252
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	100,149	61,286	66,515
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	61	0	0
Personal Services - Employee Benefits	11-XXX-XXX-2XX	230,903	202,873	231,730
Undistributed Expenditures-Food Services	11-000-310-930	0	0	27,684
Total Undistributed Expenditures		819,162	773,019	734,824
Total General Current Expense		1,491,779	1,472,118	1,483,562
General Fund Grand Total		1,491,779	1,472,118	1,483,562
Total Expenditures/Appropriations		1,491,779	1,472,118	1,483,562
Total Expenditures Net of Transfers		1,491,779	1,472,118	1,483,562

WARREN - WARREN CO SPECIAL SERVICE
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	495,246	357,412	357,412	357,412
--Repayment of Debt		0		
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0		

WARREN - WARREN CO SPECIAL SERVICE
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	\$47,730	\$47,967	\$38,845	\$35,905	\$35,748
Total Classroom Instruction	\$28,952	\$26,071	\$20,509	\$19,819	\$21,536
Classroom-Salaries and Benefits	\$26,487	\$23,895	\$15,477	\$14,686	\$15,740
Classroom-General Supplies and Textbooks	\$574	\$454	\$235	\$289	\$523
Classroom-Purchased Services	\$1,891	\$1,722	\$4,797	\$4,845	\$5,273
Total Support Services	\$8,866	\$9,907	\$9,129	\$7,067	\$6,253
Support Services-Salaries and Benefits	\$7,350	\$9,526	\$8,875	\$6,751	\$5,985
Total Administrative Costs	\$7,367	\$8,769	\$7,065	\$7,524	\$5,690
Administration Salaries and Benefits	\$5,288	\$6,517	\$4,458	\$4,815	\$3,432
Legal Costs	\$0	\$107	\$15	\$390	\$60
Total Operations and Maintenance of Plant	\$2,539	\$3,220	\$2,003	\$1,495	\$1,603
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$667
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	25.16%	22.84%	22.89%	23.23%	28.53%
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 - WARREN CO SPECIAL SERVICE
Employee Contract List for District**

NAME=Joseph E. Flynn

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$102,000
Full-Time Equivalents (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	09/01/12
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	

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WARREN - WARREN CO SPECIAL SERVICE Employee Contract List for District

NAME=Joseph E. Flynn

CATEGORY	MEASURE
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 per sick day up to a max. of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

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**WARREN - WARREN CO SPECIAL SERVICE
Employee Contract List for District**

NAME=Raelene M. Catterson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$80,000
Full-Time Equivalents (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	07/01/12
End Date of Contract	06/30/13
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	

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WARREN - WARREN CO SPECIAL SERVICE Employee Contract List for District

NAME=Raelene M. Catterson

CATEGORY	MEASURE
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	Need 12 years of service in the district
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary per accrued vacation days a/o Jan
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

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