

03/30/2011

WARREN - LOPATCONG TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	814	824	824
Pupils on Roll - Special Full-Time	117	91	91
Subtotal - Pupils On Roll	931	915	915
Private School Placements	8	7	7
Pupils Sent to Other Districts-Reg Prog	330	346	352
Pupils Sent to Other Dists-Spec Ed Prog	26	26	31
Pupils Received	10	22	22

WARREN - LOPATCONG TWP

Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
OPERATING BUDGET				
Withdrawal from Cap Res-for Local Share	10-307		654,338	
Withdrawal from Tuition Reserve-for Tuition adj.	10-311		275,000	257,687
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,775,728	11,105,502	11,327,612
Tuition	10-1300	11,850	77,343	121,328
Interest Earned on Current Expense Emergency Res	10-1XXX	716	300	150
Interest Earned on Capital Reserve Funds	10-1XXX	3,205	500	300
Unrestricted Miscellaneous Revenues	10-1XXX	20,071	5,000	5,000
SUBTOTAL		10,811,570	11,188,645	11,454,390

Revenues from State Sources:				
Extraordinary Aid	10-3131	22,632		
Other State Aids	10-3XXX	6,921		
Categorical Special Education Aid	10-3132	643,258	216,074	650,366
Equalization Aid	10-3176	2,126,870	2,613,567	2,324,435
Categorical Security Aid	10-3177	58,937		
Categorical Transportation Aid	10-3121	112,481		
SUBTOTAL		2,971,099	2,829,641	2,974,801
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	6,678	6,514	9,061
Equalization Aid - ARRA ESF	16-4520	462,492		
Equalization Aid - ARRA GSF	17-4521	17,904		
Education Jobs Fund	18-4522			117,802
SUBTOTAL		487,074	6,514	126,863
Adjustment for Prior Year Encumbrances			72,488	
Actual Revenues (Over)/Under Expenditures		-54,130		
TOTAL OPERATING BUDGET		14,215,613	15,026,626	14,813,741
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	7,444	11,444	10,030
TOTAL REVENUES FROM STATE SOURCES		7,444	11,444	10,030
Revenues from Federal Sources:				
Title I	20-4411-4416	44,527	31,554	37,599
Title II	20-4451-4455		14,821	15,372
I.D.E.A. Part B (Handicapped)	20-4420-4429	229,706	187,657	196,255
Other	20-4XXX	198,791		
TOTAL REVENUES FROM FEDERAL SOURCES		473,024	234,032	249,226
TOTAL GRANTS AND ENTITLEMENTS		480,468	245,476	259,256
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		694	
Revenues from Local Sources:				
Local Tax Levy	40-1210	953,625	991,213	990,155
TOTAL REVENUES FROM LOCAL SOURCES		953,625	991,213	990,155
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	278,568	235,949	235,532
TOTAL LOCAL REPAYMENT OF DEBT		1,232,193	1,227,856	1,225,687
TOTAL REPAYMENT OF DEBT		1,232,193	1,227,856	1,225,687
TOTAL REVENUES/SOURCES		15,928,274	16,499,958	16,298,684

WARREN - LOPATCONG 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	3,818,682	3,834,614	3,939,882

Special Education	11-2XX-100-XXX	821,806	917,971	924,658
Basic Skills/Remedial	11-230-100-XXX	720,755	705,552	519,749
Bilingual Education	11-240-100-XXX	161	250	250
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	35,185	37,788	35,660
Support Services:				
Tuition	11-000-100-XXX	2,591,191	2,775,409	3,635,980
Attendance and Social Work Services	11-000-211-XXX	35,988	10,360	14,976
Health Services	11-000-213-XXX	140,903	132,475	138,275
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	162,987	227,331	249,265
Guidance	11-000-218-XXX	147,902	149,221	142,859
Child Study Teams	11-000-219-XXX	219,384	241,397	240,308
Improvement of Instructional Services	11-000-221-XXX	1,950	1,000	1,000
Educational Media Services - School Library	11-000-222-XXX	144,607	143,673	106,932
Instructional Staff Training Services	11-000-223-XXX	18,036	20,155	9,500
General Administration	11-000-230-XXX	397,962	372,557	391,835
School Administration	11-000-240-XXX	387,357	401,042	401,356
Central Svcs & Admin Info Technology	11-000-25X-XXX	253,436	306,660	270,423
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,140,099	1,339,632	1,251,257
Student Transportation Services	11-000-270-XXX	461,882	493,331	499,428
Interest Earned on Current Expense Emergency Res	10-607	716	300	150
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,994,653	2,159,149	1,997,518
Total Support Services Expenditures		8,098,337	8,773,392	9,350,912
TOTAL GENERAL CURRENT EXPENSE		13,495,642	14,269,867	14,771,261
CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604	518,000	25,000	
Interest Earned on Capital Reserve	10-604	3,205	500	300
Equipment	12-XXX-XXX-73X	177,907	55,954	11,550
Facilities Acquisition and Construction Services	12-000-4XX-XXX	20,859	20,967	30,630
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931		654,338	
TOTAL CAPITAL EXPENDITURES		719,971	756,759	42,480
OPERATING BUDGET GRAND TOTAL		14,215,613	15,026,626	14,813,741
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	1,558	2,822	1,981
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		5,276	5,703
Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,949		
Nonpublic Nursing Services	20-XXX-XXX-XXX	3,937	3,346	2,346
Total State Projects		7,444	11,444	10,030
Federal Projects:				
Title I	20-XXX-XXX-XXX	44,527	31,554	37,599
Title II	20-XXX-XXX-XXX		14,821	15,372
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	229,706	187,657	196,255
Other Special Projects	20-XXX-XXX-XXX	198,791		
Total Federal Projects		473,024	234,032	249,226
TOTAL GRANTS AND ENTITLEMENTS		480,468	245,476	259,256
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,232,193	1,227,856	1,225,687
TOTAL REPAYMENT OF DEBT		1,232,193	1,227,856	1,225,687
Total Expenditures		15,928,274	16,499,958	16,298,684

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 15,928,274 16,499,958 16,298,684

WARREN - LOPATCONG TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	E
Unassigned:				
General Operating Budget	450,962	298,744	299,083	
Repayment of Debt	694	694	0	
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	377,812	899,017	509,667	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	75,000	
Legal Reserve	29,897	0	0	
Tuition Reserve	275,000	532,687	257,687	
Current Expense Emergency Reserve	100,494	101,210	101,510	
Restricted for Repayment of Debt	0	0	0	

WARREN - LOPATCONG TWP

Advertised Per Pupil Cost Calculations

2011 - 2012

Per Pupil Cost Calculations:	2008-09 Actual (1)	2009-10 Actual (2)	2010-11 Original Budget (3)	2010-11 Revised Budget (4)	2011-2012 Proposed Budget (5)
Total Comparative Per Pupil Cost	11824	10676	11522	12023	11624
Total Classroom Instruction	7701	7226	7357	7607	7404
Classroom-Salaries and Benefits	7182	6781	6930	7166	6992
Classroom-General Supplies and Textbooks	333	215	299	293	293
Classroom-Purchased Services and Other	186	229	128	149	119
Total Support Services	1512	1159	1186	1260	1220
Support Services-Salaries and Benefits	1333	1030	1031	1086	1072

Total Administrative Costs	1307	1340	1356	1440	1405
Administration-Salaries and Benefits	966	1042	1102	1133	1116
Legal Costs	0	50	59	60	60
Total Operations and Maintenance of Plant	1439	1394	1564	1655	1538
Operations & Maintenance of Plant-Salary & Ben.	810	793	807	831	783
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	56	46	51	52	50
Total Equipment Costs	49	190	34	61	13
Employee Benefits as a % of Salaries	30.9	28.1	28.5	29.7	27.8

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 - LOPATCONG TWP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	11-12 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

WARREN - LOPATCONG TWP

Shared Services -- Description of Shared Services

Lopatcong School District is a member of the Alliance for Competitive Telecommunications for joint telephone services and a member of the Alliance for Competitive Energy Services for joint purchasing of electric and natural gas. Transportation services are shared through Warren County Special Services School District, the Sussex County Coop and other local districts for special education, regular education and non-public routes to and from school as well as for field trips and other off campus activities. The district participates in joint purchasing arrangements for school supplies through Educational Data Services, Hunterdon County Educational Services Commission. We also purchase items with other local districts to get a lower per item cost. We also purchase items off of State contract. The local municipal government provides some snow plowing and rock salt. The Warren County Schools work together to share expenses for the annual school election, Child Nutrition Ad and the Child Find Program. Profes-

sional Development programs are shared with other districts through a district hosted Technology Day and Energy Management Training. The district participates in an energy sell back program through North American Power Partners to reduce energy costs and gain revenue. We are looking into other opportunities to share services in the area of operations and maintenance.

WARREN - LOPATCONG TWP

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	11,327,612 (A)
Estimated Net Taxable Valuation (as of 01/19/2011 )	1,051,382,339 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	1.0774 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	12,317,767 (D)
Estimated Net Taxable Valuation (as of 01/19/2011 )	1,051,382,339 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	1.1716 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	11,327,612 (G)
Estimated Equalized Valuation (as of 10/01/2010 )	990,293,627 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	1.1439 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	12,317,767 (J)
Estimated Equalized Valuation (as of 10/01/2010 )	990,293,627 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	1.2438 (L)

WARREN - LOPATCONG TWP

17. Salaries and Benefits of Certain District Employees

Name	Vicki J. Pede
Job Title	Superintendent

	CST Director
Base Annual Salary	146,935
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	01/01/2009
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	14
Description-Other Non-working Days	Holidays

Benefits:

Allowances	8,300
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	467
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	9,889
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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

17. Salaries and Benefits of Certain District Employees

Name Teresa E. Barna  
Job Title Business Administrator

Base Annual Salary 91,242  
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 15  
Description-Other Non-working Days Holidays

Benefits:  
Allowances 4,152  
Bonuses 886  
Stipends 0  
District Contributions above Teacher amount for:  
Health Insurance 0  
Dental Insurance 663  
Life Insurance 0  
Other Insurances 0  
Retirement Plans 0

Post-Employment Benefits 5,966  
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 - LOPATCONG TWP

17. Salaries and Benefits of Certain District Employees

Name Rosemary Kowalchuk  
Job Title Principal

Base Annual Salary 111,595  
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 15  
Description-Other Non-working Days Holidays

Benefits:

Allowances 5,965  
Bonuses 0  
Stipends 0  
District Contributions above Teacher amount for:  
Health Insurance 0  
Dental Insurance 278  
Life Insurance 0  
Other Insurances 0  
Retirement Plans 6,300

Post-Employment Benefits 6,438

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 - LOPATCONG TWP

17. Salaries and Benefits of Certain District Employees

Name Matthew Eagleburger  
Job Title Principal

Base Annual Salary 95,945  
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 15  
Description-Other Non-working Days Holidays

Benefits:  
Allowances 5,900  
Bonuses 0  
Stipends 0  
District Contributions above Teacher amount for:  
Health Insurance 0  
Dental Insurance 663  
Life Insurance 0  
Other Insurances 0  
Retirement Plans 0

Post-Employment Benefits 6,642  
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 - LOPATCONG TWP

17. Salaries and Benefits of Certain District Employees

Name	Stephen Geisel
Job Title	Assistant Principal Transportation Coordinator
Base Annual Salary	79,076
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	15
Description-Other Non-working Days	Holidays

Benefits:	
Allowances	6,115
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	663
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	3,193
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