

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Special Ed Full-Time	24.0	16.0	
On Roll Subtotal	24.0	16.0	

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	186,268	186,268	0
Tuition From LEAs	10-1310	1,044,988	845,900	400,000
Prior Year Tuition Adjustment From LEAs	10-1310	176,463	0	0
Other Tuition	10-1320-1340	70,575	63,500	0
Non-Resident Fees	10-1350	8,620	10,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	300	0
Other Restricted Miscellaneous Revenues	10-1XXX	10,530	0	0
Subtotal - Revenues From Local Sources		1,497,444	1,105,968	400,000
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	9,082	0	0
Subtotal - Revenues From Federal Sources		9,082	0	0
Adjustment For Prior Year Encumbrances		0	26,811	0
Actual Revenues (Over)/Under Expenditures		325,834	0	0
Total Operating Budget		1,832,360	1,132,779	400,000
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,600	0	0
Total Revenues From Local Sources	20-1XXX	5,600	0	0
Revenues from Federal Sources:				
Other	20-4XXX	20,000	0	0
Total Revenues From Federal Sources		20,000	0	0
Total Grants And Entitlements		25,600	0	0
Total Revenues/Sources		1,857,960	1,132,779	400,000
Total Revenues/Sources Net of Transfers		1,857,960	1,132,779	400,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Special Education - Instruction	11-2XX-100-XXX	1,021,655	588,611	0
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	3,506	7,400	0
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	13,262	2,500	0
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,602	3,845	0
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	329	729	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	188,042	162,389	118,000
Undist. Expend. - Central Services	11-000-251-XXX	135,062	70,809	109,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	91,670	72,840	25,000
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	212	190	0
Personal Services - Employee Benefits	11-XXX-XXX-2XX	376,020	223,466	148,000
Total Undistributed Expenditures		810,705	544,168	400,000
Total General Current Expense		1,832,360	1,132,779	400,000
General Fund Grand Total		1,832,360	1,132,779	400,000
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,600	0	0
Federal Projects:				
Other	20-XXX-XXX-XXX	20,000	0	0
Total Federal Projects	20-XXX-XXX-XXX	20,000	0	0
Total Special Revenue Funds		25,600	0	0
Total Expenditures/Appropriations		1,857,960	1,132,779	400,000
Total Expenditures Net of Transfers		1,857,960	1,132,779	400,000

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	109,422	-216,339	33,661	33,661
Unrestricted	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve		0		
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$42,903	\$69,268	\$55,298	\$70,787	\$0
Total Classroom Instruction	\$29,064	\$49,569	\$34,834	\$47,932	\$0
Classroom-Salaries and Benefits	\$26,138	\$38,870	\$31,789	\$43,778	\$0
Classroom-General Supplies and Textbooks	\$340	\$384	\$475	\$500	\$0
Classroom-Purchased Services	\$2,586	\$10,315	\$2,570	\$3,655	\$0
Total Support Services	\$1,793	\$777	\$2,848	\$1,006	\$0
Support Services-Salaries and Benefits	\$26	\$113	\$7	\$398	\$0
Total Administrative Costs	\$9,380	\$15,454	\$14,241	\$17,292	\$0
Administration Salaries and Benefits	\$6,096	\$11,504	\$11,101	\$10,673	\$0
Total Operations and Maintenance of Plant	\$2,415	\$3,466	\$3,375	\$4,553	\$0
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$159	\$289	\$300	\$375	\$0
Employee Benefits as a percentage of salaries*	40.11%	39.18%	37.50%	34.15%	0.00%

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

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

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 and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2017-18 revised appropriations and the 2018-19 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	200	Tuition from LEAs	500,000	tuition for students from sending districts

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Superintendent and Assistant Sup.	Superintendent is a shared position between WCSSSD and Allamuchy Township School District	0

Name=Joseph Flynn

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$146,119
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	0030
Job Title Other District	superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	12/12/17
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	None Reported
Total Allowances Amount	\$13,950
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,430
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 per sick day, max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 per unused vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Joseph Flynn

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported