

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Special Ed Full-Time	32.0	24.0	20.0
Pupils On Roll SUBTOTAL	32.0	24.0	20.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	186,268	186,268	186,268
Tuition From LEAs	10-1310	1,262,010	1,239,076	845,900
Other Tuition	10-1320-1340	57,628	60,000	63,500
Non-Resident Fees	10-1350	17,097	4,300	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	1,074	300	300
Subtotal - Revenues From Local Sources		1,524,077	1,489,944	1,105,968
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	12,242	0	0
Subtotal - Revenues From Federal Sources		12,242	0	0
Adjustment For Prior Year Encumbrances		0	26,884	0
Actual Revenues (Over)/Under Expenditures		-129,825	0	0
Total Operating Budget		1,406,494	1,516,828	1,105,968
Grants and Entitlements:				
Revenues from Federal Sources:				
Other	20-4XXX	120	0	0
Total Revenues From Federal Sources		120	0	0
Total Grants And Entitlements		120	0	0
Total Revenues/Sources		1,406,614	1,516,828	1,105,968
Total Revenues/Sources Net of Transfers		1,406,614	1,516,828	1,105,968

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Special Education - Instruction	11-2XX-100-XXX	697,283	697,645	523,284
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	1,925	2,275	1,425
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	53,476	100,311	52,500
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,104	2,695	2,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,181	1,500	1,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	137,046	190,071	168,346
Undist. Expend. - Central Services	11-000-251-XXX	109,626	88,914	55,924
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	78,021	105,418	67,500
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	20,283	0	0
Personal Services - Employee Benefits	11-XXX-XXX-2XX	306,549	270,400	233,989
Total Undistributed Expenditures		709,211	761,584	582,684
Total General Current Expense		1,406,494	1,459,229	1,105,968
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	57,599	0
Total Capital Outlay		0	57,599	0
General Fund Grand Total		1,406,494	1,516,828	1,105,968
Special Grants and Entitlements:				
Federal Projects:				
Other	20-XXX-XXX-XXX	120	0	0
Total Federal Projects	20-XXX-XXX-XXX	120	0	0
Total Special Revenue Funds		120	0	0
Total Expenditures/Appropriations		1,406,614	1,516,828	1,105,968
Total Expenditures Net of Transfers		1,406,614	1,516,828	1,105,968

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	5,381	109,422	109,422	109,422
--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		
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0		

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$52,542	\$42,903	\$49,665	\$60,801	\$55,298
Total Classroom Instruction	\$33,047	\$29,064	\$29,763	\$37,783	\$34,834
Classroom-Salaries and Benefits	\$27,294	\$26,138	\$26,251	\$33,628	\$31,789
Classroom-General Supplies and Textbooks	\$457	\$340	\$313	\$446	\$475
Classroom-Purchased Services	\$5,296	\$2,586	\$3,199	\$3,709	\$2,570
Total Support Services	\$8,607	\$1,793	\$5,932	\$4,463	\$2,848
Support Services-Salaries and Benefits	\$0	\$26	\$5	\$53	\$7
Total Administrative Costs	\$8,182	\$9,380	\$11,231	\$14,163	\$14,241
Administration Salaries and Benefits	\$4,808	\$6,096	\$8,007	\$9,794	\$11,101
Total Operations and Maintenance of Plant	\$2,705	\$2,415	\$2,739	\$4,392	\$3,375
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	\$2,400	\$0
Legal Costs	\$168	\$159	\$200	\$327	\$300
Employee Benefits as a percentage of salaries*	35.99%	40.11%	35.45%	34.98%	37.50%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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.

Item	Line Number	Source	Amount	Explanation
1	220	Other Tuition	63,500	ESY tuition
1	300	Unrestricted Miscellaneous Revenues	300	Interest and refunds
1	110	County Tax Levy	186,268	Funds from Warren County Freeholders
1	200	Tuition from LEAs	1,024,020	tuition for students from sending districts
1	230	Non Resident Fees	10,000	out of county student fees for programs.

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	
Base Annual Salary Amount	\$133,600
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	04/01/15
End Date of Contract	06/30/19
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	
Total Allowances Amount	\$15,340
Total Bonuses Amount	\$17,430
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	\$26,000
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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	