

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Special Ed Full-Time	16.0		0.0
On Roll Subtotal	16.0	0.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	186,268	0	0
	Tuition from Local Education Authorities	10-1310	1,164,278	400,000	200,000
	Other Tuition	10-1320-1340	21,200	0	0
	Non-Resident Fees	10-1350	4,300	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	19,816	0	0
	Total Revenues from Local Sources		1,395,862	400,000	200,000
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	465	0	0
	Total Revenues from Federal Sources		465	0	0
General Fund Revenues from Other Sources	Adjustment for Prior Year Encumbrances		0	2,430	0
	Actual Revenues (Over)/Under Expenditures		59,034	0	0
General Fund Revenues	Total Operating Budget		1,455,361	402,430	200,000
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,019	0	0
	Total Revenues from Local Sources	20-1XXX	2,019	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,019	0	0
All Fund Revenues	Total Revenues/Sources		1,457,380	402,430	200,000
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,457,380	402,430	200,000

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	797,751	5,207	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	5,875	0	0
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	795	0	0
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,984	0	0
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	90	0	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	145,097	125,709	85,547
	Undistributed Expenditures-Central Services	11-000-251-XXX	61,289	109,283	52,353
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	79,314	27,430	30,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	82,078	0	0
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	280,088	134,801	32,100
	Total Undistributed Expenditures			657,610	397,223
General Fund Current Expenses	Total General Current Expense		1,455,361	402,430	200,000
General Fund Expenses and Transfers	General Fund Grand Total		1,455,361	402,430	200,000
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,019	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		2,019	0	0
All Fund Expenses	Total Expenditures/Appropriations		1,457,380	402,430	200,000
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,457,380	402,430	200,000

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for 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		
Restricted for Repayment of Debt	Repayment of Debt	0	0		
Unrestricted	General Operating Budget	-216,339	-248,562	0	0
	Repayment of Debt		0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$69,268	\$87,082	\$0	\$0	\$0
Total Classroom Instruction	\$49,569	\$63,860	\$0	\$0	\$0
Classroom-Salaries and Benefits	\$38,870	\$50,707	\$0	\$0	\$0
Classroom-General Supplies and Textbooks	\$384	\$410	\$0	\$0	\$0
Classroom-Purchased Services	\$10,315	\$12,743	\$0	\$0	\$0
Total Support Services	\$777	\$720	\$0	\$0	\$0
Support Services-Salaries and Benefits	\$113	\$391	\$0	\$0	\$0
Total Administrative Costs	\$15,454	\$15,627	\$0	\$0	\$0
Administration Salaries and Benefits	\$11,504	\$9,702	\$0	\$0	\$0
Total Operations and Maintenance of Plant	\$3,466	\$5,029	\$0	\$0	\$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	\$289	\$353	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	39.18%	35.46%	0.00%	0.00%	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 2018-19 revised appropriations and the 2019-20 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

Line Number	Source	Amount	Explanation
200	Tuition from Local Education Authorities	200,000	Tuition for students from sending districts

Shared Services

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

Employee Contract List for District

Name	Category	Measure
Joseph Flynn	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,052
	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	\$14,200
	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	\$23,657
	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 (max 15 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

Employee Contract List for District

Name	Category	Measure
Joseph Flynn	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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