

Line Num	Line Description	Account	Actual Audited 2016-17	Revised Budget 2017-18	Proposed Budget 2018-19	Proposed - Revised Amount Diff	Proposed - Revised Percent Diff
110	County Tax Levy	10-1210	186,268	186,268	0	-186,268	-100.00
200	Tuition from LEAs	10-1310	1,044,988	845,900	400,000	-445,900	-52.71
210	Prior Year Tuition adjustment From LEAs	10-1310	176,463	0	0	0	0.00
220	Other Tuition	10-1320-1340	70,575	63,500	0	-63,500	-100.00
230	Non-Resident Fees	10-1350	8,620	10,000	0	-10,000	-100.00
300	Unrestricted Miscellaneous Revenues	10-1XXX	0	300	0	-300	-100.00
350	Other Restricted Miscellaneous Revenues	10-1XXX	10,530	0	0	0	0.00
370	SUBTOTAL - REVENUES FROM LOCAL SOURCES		1,497,444	1,105,968	400,000	-705,968	-63.83
540	Medicaid Reimbursement	10-4200	9,082	0	0	0	0.00
570	SUBTOTAL - Revenues from Federal Sources		9,082	0	0	0	0.00
710	Adjustment for Prior Year Encumbrances		0	26,811	0	-26,811	-100.00
715	Actual Revenues (Over)/Under Expenditures		325,834	0	0	0	0.00
720	TOTAL OPERATING BUDGET		1,832,360	1,132,779	400,000	-732,779	-64.69
740	Other Revenue from Local Sources	20-1XXX	5,600	0	0	0	0.00
745	Total Revenues from Local Sources	20-1XXX	5,600	0	0	0	0.00
825	Other	20-4XXX	20,000	0	0	0	0.00
830	TOTAL REVENUES FROM FEDERAL SOURCES		20,000	0	0	0	0.00
840	TOTAL GRANTS AND ENTITLEMENTS		25,600	0	0	0	0.00
1000	TOTAL REVENUES/SOURCES		1,857,960	1,132,779	400,000	-732,779	-64.69
6000	Salaries of Teachers	11-209-100-101	227,177	230,400	0	-230,400	-100.00
6020	Other Salaries for Instruction	11-209-100-106	19,920	0	0	0	0.00
6040	Purchased Professional-Educational Services	11-209-100-320	54,427	4,120	0	-4,120	-100.00
6060	Purchased Technical Services	11-209-100-340	11,122	6,980	0	-6,980	-100.00
6080	Other Purchased Services (400-500 series)	11-209-100-500	2,093	4,649	0	-4,649	-100.00
6100	General Supplies	11-209-100-610	3,942	2,950	0	-2,950	-100.00
6160	TOTAL BEHAVIORAL DISABILITIES		318,681	249,099	0	-249,099	-100.00
6500	Salaries of Teachers	11-212-100-101	134,391	37,186	0	-37,186	-100.00
6520	Other Salaries for Instruction	11-212-100-106	28,951	0	0	0	0.00
6540	Purchased Professional-Educational Services	11-212-100-320	37,690	6,000	0	-6,000	-100.00
6560	Purchased Technical Services	11-212-100-340	8,630	0	0	0	0.00

Line Num	Line Description	Account	Actual Audited 2016-17	Revised Budget 2017-18	Proposed Budget 2018-19	Proposed - Revised Amount Diff	Proposed - Revised Percent Diff
6580	Other Purchased Services (400-500 series)	11-212-100-500	398	1,029	0	-1,029	-100.00
6600	General Supplies	11-212-100-610	1,765	1,948	0	-1,948	-100.00
6640	Other Objects	11-212-100-800	764	119	0	-119	-100.00
6660	TOTAL MULTIPLE DISABILITIES		212,589	46,282	0	-46,282	-100.00
7500	Salaries of Teachers	11-214-100-101	198,494	127,300	0	-127,300	-100.00
7540	Purchased Professional-Educational Services	11-214-100-320	91,980	10,060	0	-10,060	-100.00
7560	Purchased Technical Services	11-214-100-340	5,202	5,300	0	-5,300	-100.00
7580	Other Purchased Services (400-500 series)	11-214-100-500	333	5,576	0	-5,576	-100.00
7600	General Supplies	11-214-100-610	2,754	2,334	0	-2,334	-100.00
7660	TOTAL AUTISM		298,763	150,570	0	-150,570	-100.00
9500	Salaries of Teachers	11-221-100-101	22,616	31,812	0	-31,812	-100.00
9520	Salaries of Supervisors of Instruction	11-221-100-102	3,000	3,100	0	-3,100	-100.00
9540	Other Salaries for Instruction	11-221-100-106	32,654	20,236	0	-20,236	-100.00
9560	Purchased Professional-Educational Services	11-221-100-320	0	232	0	-232	-100.00
9580	Purchased Technical Services	11-221-100-340	1,640	0	0	0	0.00
9600	Other Purchased Services (400-500 series)	11-221-100-500	951	800	0	-800	-100.00
9620	General Supplies	11-221-100-610	53	80	0	-80	-100.00
9660	Other Objects	11-221-100-800	6,840	1,755	0	-1,755	-100.00
9680	TOTAL EXTENDED SCHOOL YEAR		67,754	58,015	0	-58,015	-100.00
10000	Salaries of Teachers	11-222-100-101	71,484	72,100	0	-72,100	-100.00
10040	Purchased Professional-Educational Services	11-222-100-320	49,285	7,408	0	-7,408	-100.00
10060	Purchased Technical Services	11-222-100-340	967	2,560	0	-2,560	-100.00
10080	Other Purchased Services (400-500 series)	11-222-100-500	498	1,897	0	-1,897	-100.00
10100	General Supplies	11-222-100-610	1,634	680	0	-680	-100.00
10150	TOTAL COGNITIVE - SEVERE		123,868	84,645	0	-84,645	-100.00
10300	TOTAL SPECIAL EDUCATION - INSTRUCTION	11-2XX-100-XXX	1,021,655	588,611	0	-588,611	-100.00
30500	Salaries	11-000-213-100	2,150	4,750	0	-4,750	-100.00
30540	Purchased Professional and Technical Services	11-000-213-300	1,356	2,650	0	-2,650	-100.00
30620	TOTAL UNDIST. EXPENDITURES - HEALTH SERVICES	11-000-213-XXX	3,506	7,400	0	-7,400	-100.00
40520	Purchased Professional - Educational Services	11-000-216-320	13,262	1,500	0	-1,500	-100.00

Line Num	Line Description	Account	Actual Audited 2016-17	Revised Budget 2017-18	Proposed Budget 2018-19	Proposed - Revised Amount Diff	Proposed - Revised Percent Diff
40540	Supplies and Materials	11-000-216-600	0	1,000	0	-1,000	-100.00
40580	TOTAL UNDIST. EXPEND.-SPEECH, OT, PT AND RELATED SVCS	11-000-216-XXX	13,262	2,500	0	-2,500	-100.00
43100	Purchased Prof- Educational Services	11-000-221-320	2,602	3,845	0	-3,845	-100.00
43200	TOTAL UNDIST. EXPEND.-IMPROV. OF INST. SERV.	11-000-221-XXX	2,602	3,845	0	-3,845	-100.00
44120	Other Purchased Services (400-500 series)	11-000-223-500	329	729	0	-729	-100.00
44180	TOTAL UNDIST. EXPEND.-INSTR. STAFF TRAINING SERV.	11-000-223-XXX	329	729	0	-729	-100.00
45000	Salaries	11-000-230-100	108,327	78,873	78,000	-873	-1.11
45040	Legal Services	11-000-230-331	7,644	6,000	6,000	0	0.00
45060	Audit Fees	11-000-230-332	15,000	15,450	15,000	-450	-2.91
45100	Other Purchased Professional Services	11-000-230-339	1,500	8,000	0	-8,000	-100.00
45120	Purchased Technical Services	11-000-230-340	40	1,000	0	-1,000	-100.00
45140	Communications / Telephone	11-000-230-530	10,247	17,019	10,000	-7,019	-41.24
45160	BOE Other Purchased Services	11-000-230-585	3,025	4,300	0	-4,300	-100.00
45180	Misc. Purch Serv (400-500) [Other than 530 & 585]	11-000-230-590	20,069	16,750	0	-16,750	-100.00
45200	General Supplies	11-000-230-610	4,293	4,072	4,000	-72	-1.77
45260	Miscellaneous Expenditures	11-000-230-890	14,812	6,725	2,500	-4,225	-62.83
45280	BOE Membership Dues and Fees	11-000-230-895	3,085	4,200	2,500	-1,700	-40.48
45300	TOTAL UNDIST. EXPEND.-SUPPORT SERV.-GEN. ADMIN.	11-000-230-XXX	188,042	162,389	118,000	-44,389	-27.33
47000	Salaries	11-000-251-100	110,284	48,424	109,000	60,576	125.09
47040	Purchased Technical Services	11-000-251-340	20,415	19,162	0	-19,162	-100.00
47060	Misc. Purchased Services (400-500) [O/T 594]	11-000-251-592	0	250	0	-250	-100.00
47100	Supplies and Materials	11-000-251-600	2,787	2,073	0	-2,073	-100.00
47180	Miscellaneous Expenditures	11-000-251-890	1,576	900	0	-900	-100.00
47200	TOTAL UNDIST. EXPEND. - CENTRAL SERVICES	11-000-251-XXX	135,062	70,809	109,000	38,191	53.94
49080	Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	60,905	28,885	0	-28,885	-100.00
49140	Insurance	11-000-262-520	26,683	39,955	20,000	-19,955	-49.94
49220	Energy (Electricity)	11-000-262-622	4,082	4,000	5,000	1,000	25.00
49340	TOTAL UNDIST. EXPEND. - CUSTODIAL SERVICES	11-000-262-XXX	91,670	72,840	25,000	-47,840	-65.68
51120	TOTAL UNDIST. EXPEND.-OPER. AND MAINT. OF PLANT SERV.	11-000-26X-XXX	91,670	72,840	25,000	-47,840	-65.68
52060	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-162	212	190	0	-190	-100.00

Line Num	Line Description	Account	Actual Audited 2016-17	Revised Budget 2017-18	Proposed Budget 2018-19	Proposed - Revised Amount Diff	Proposed - Revised Percent Diff
52480	TOTAL UNDIST. EXPEND.-STUDENT TRANSPORTATION SERV.	11-000-270-XXX	212	190	0	-190	-100.00
71020	Social Security Contributions	11-000-291-220	86,779	63,000	20,000	-43,000	-68.25
71060	Other Retirement Contributions - PERS	11-000-291-241	27,686	20,000	18,000	-2,000	-10.00
71120	Other Retirement Contributions - Regular	11-000-291-249	1,713	2,000	0	-2,000	-100.00
71140	Unemployment Compensation	11-000-291-250	10,710	4,672	2,000	-2,672	-57.19
71160	Workmen's Compensation	11-000-291-260	7,000	5,000	2,000	-3,000	-60.00
71180	Health Benefits	11-000-291-270	207,816	120,149	101,000	-19,149	-15.94
71200	Tuition Reimbursement	11-000-291-280	13,189	8,645	5,000	-3,645	-42.16
71220	Other Employee Benefits	11-000-291-290	21,127	0	0	0	0.00
71240	TOTAL UNALLOCATED BENEFITS		376,020	223,466	148,000	-75,466	-33.77
71260	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	11-XXX-XXX-2XX	376,020	223,466	148,000	-75,466	-33.77
72140	TOTAL UNDISTRIBUTED EXPENDITURES		810,705	544,168	400,000	-144,168	-26.49
72260	TOTAL GENERAL CURRENT EXPENSE		1,832,360	1,132,779	400,000	-732,779	-64.69
84060	GENERAL FUND GRAND TOTAL		1,832,360	1,132,779	400,000	-732,779	-64.69
84100	Local Projects	20-XXX-XXX-XXX	5,600	0	0	0	0.00
88700	Other	20-XXX-XXX-XXX	20,000	0	0	0	0.00
88740	TOTAL FEDERAL PROJECTS	20-XXX-XXX-XXX	20,000	0	0	0	0.00
88760	TOTAL SPECIAL REVENUE FUNDS		25,600	0	0	0	0.00
90000	TOTAL EXPENDITURES/APPROPRIATIONS		1,857,960	1,132,779	400,000	-732,779	-64.69

Line Num	Line Description	Account	Explanation*
200	Tuition from LEAs	10-1310	tuition adjustment from 2016-17 for students from sending districts

*Explanations only available for advertised lines

Name	Audited Actual 2016-17	Revised Budget 2017-18	Proposed Budget 2018-19	Comments
Unassigned: Beginning Balance 7/1	109,422	-216,339	33,661	
Less - Budgeted Withdrawal from Unassigned	0	0	0	
Less - Additional Excess Surplus Budgeted, from Support Doc	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	
Plus - Additional Balance Anticipated 17-18 after Feb 1	0	250,000	0	
Less - Anticipated Transfers to Capital / Maintenance / Emergency Reserves, June 2018	0	0	0	
Unassigned: Ending Balance 6/30	-216,339	33,661	33,661	
Restricted - Legal Reserve: Beginning Balance 7/1	0	0	0	
Plus - Increase in Sale-Leaseback Reserve	0	0	0	
Plus - Increase in Other Legal Reserve	0	0	0	
Less - Withdrawal from Sale-Leaseback Reserve	0	0	0	
Less - Budgeted Excess Surplus	0	0	0	
Less - Withdrawal From Advertising Revenue Reserve	0	0	0	
Less - Withdrawal From Other Legal Reserve	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	
Plus - Additional Balance Anticipated 17-18 after Feb 1	0	0	0	
Restricted - Legal Reserve: Ending Balance 6/30	0	0	0	
Restricted - Adult Education Reserve: Beginning Balance 7/1	0	0	0	
Less - Withdrawal from Reserve	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	
Plus - Additional Balance Anticipated 17-18 after Feb 1	0	0	0	
Restricted - Adult Education Reserve: Ending Balance 6/30	0	0	0	
Restricted - Capital Reserve: Beginning Balance 7/1	0	0	0	
Plus - Increase in Reserve - Undesignated Deposit	0	0	0	
Plus - Increase in Reserve - Designated Deposit	0	0	0	
Plus - Increase in Reserve - Interest	0	0	0	
Less - Withdrawal from Reserve- for Local Share	0	0	0	
Less - Withdrawal from Reserve- for Excess Costs and Other Projects	0	0	0	
Less - Transfer to Debt Service Fund	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	

Name	Audited Actual 2016-17	Revised Budget 2017-18	Proposed Budget 2018-19	Comments
Plus - Additional Balance Anticipated 17-18 after Feb 1	0	0	0	
Plus - Anticipated Transfers from Unassigned General Fund, June 2018	0	0	0	
Restricted - Capital Reserve: Ending Balance 6/30	0	0	0	
Restricted - Capital Reserve: Max Local Amount of Reserve (Memo)	0	0	0	
Restricted - Maintenance Reserve: Beginning Balance 7/1	0	0	0	
Plus - Increase in Reserve - Deposit	0	0	0	
Plus - Increase in Reserve - Interest	0	0	0	
Less - Withdrawal from Reserve	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	
Plus - Additional Balance Anticipated 17-18 after Feb 1	0	0	0	
Plus - Anticipated Transfers from Unassigned General Fund, June 2018	0	0	0	
Restricted - Maintenance Reserve: Ending Balance 6/30	0	0	0	
Restricted - Tuition Reserve: Beginning Balance 7/1	0	0	0	
Less - Withdrawal from Reserve for Tuition Adjustment	0	0	0	
Less - Withdrawal from Reserve - Excess	0	0	0	
Restricted - Tuition Reserve: Ending Balance 6/30	0	0	0	
Restricted - Current Expense Emergency Reserve: Beginning Balance 7/1	0	0	0	
Plus - Increase in Reserve - Deposit	0	0	0	
Plus - Increase in Reserve - Interest	0	0	0	
Less - Withdrawal from Reserve	0	0	0	
Less - Withdrawal from Reserve - Excess over Allowable Balance	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	
Plus - Anticipated Transfers from Unassigned General Fund, June 2018	0	0	0	
Restricted - Current Expense Emergency Reserve: Ending Balance 6/30	0	0	0	
Restricted - Impact Aid Reserve for General Expenses (sections 8002 and 8003): Beginning Balance 7/1	0	0	0	
Plus - Increase in Reserve - Deposit	0	0	0	
Less - Withdrawal from Reserve	0	0	0	
Plus - Additional Balance Anticipated June 2018	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	
Restricted - Impact Aid Reserve for General Expenses (sections 8002 and 8003): Ending Balance 6/30	0	0	0	

Name	Audited Actual 2016-17	Revised Budget 2017-18	Proposed Budget 2018-19	Comments
Restricted - Impact Aid Reserve for Capital Expenses (sections 8007 and 8008): Beginning Balance 7/1	0	0	0	
Plus - Increase in Reserve - Deposit	0	0	0	
Less - Withdrawal from Reserve - Transfer to Capital Projects Fund	0	0	0	
Less - Withdrawal from Reserve - for Capital Outlay	0	0	0	
Plus - Additional Balance Anticipated June 2018	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	
Restricted - Impact Aid Reserve for Capital Expenses (sections 8007 and 8008): Ending Balance 6/30	0	0	0	
Restricted - Debt Service Fund: Beginning Balance 7/1	0	0	0	
Less - Budgeted Withdrawal from Debt Service Fund	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	
Plus - Additional Balance Anticipated 17-18 after Feb 1	0	0	0	
Restricted - Debt Service Fund: Ending Balance 6/30	0	0	0	
Restricted - Debt Service Reserve for Debt Repayment: Beginning Balance 7/1	0	0	0	
Plus - Increase in Reserve - Deposit	0	0	0	
Plus - Increase in Reserve - Interest	0	0	0	
Less - Withdrawal from Reserve	0	0	0	
Less - Additional Balance to be Appropriated 17-18 after Feb 1	0	0	0	
Plus - Additional Balance Anticipated 17-18 after Feb 1	0	0	0	
Restricted - Debt Service Reserve for Debt Repayment: Ending Balance 6/30	0	0	0	

Item	Title	Amount
1	Total General Fund Budget (2018-19 Appropriations Line 84060)	400,000
2	Less: County Contributions (2018-19 Revenues Line 110)	0
3	Less: Increase in Capital Reserve (2018-19 Appropriations Line 76360)	0
4	Adjusted: Total General Fund Budget (Item 1 Less Item 2 Less Item 3)	400,000
5	2018-19 Maximum Permitted General Fund Budget (From State Aid)	947,291
6	Calculation Check: Item 5 Less Item 4 (Cannot Be Negative)	547,291

Name	Description
Maintain Our School System	The proposed budget reflects the mission of the Warren County Special Service School District's Board of Education to provide and/or facilitate high quality special education services (to include, but not limited to, transportation, related services, and professional development) to students with disabilities from Warren County and the surrounding counties. WCSSSD continues to investigate how they can provide Special Services to meet the needs of the region's students, affording each student the opportunity to reach their fullest potential, and to grow socially, emotionally and academically.
Raising Standards and Expanding Opportunities	WCSSSD has investigated the expansion of the functional Life Skills facility that is located on Centenary University's campus in Hackettstown. The goal of WCSSSD works toward providing Special Services to include but not limited to; OT, PT, Speech, Social Counseling, Behaviorist Services, Transportation and Professional Development Services. WCSSSD plans to continue to examine the needs of the districts throughout Warren County via surveys, open communication, and visitations with all local administration.
Building Professionalism	WCSSSD continues to work to build relationships with the community, these relationships include local agencies like the ARC of Warren County and the Kiwanis Club, that allow for unique professional development opportunities. These unique professional development opportunities allow certified staff to better address the student's needs as indicated in their IEPs. Further, the district provides professional development opportunities for staff throughout Warren County and surrounding counties.
Protecting Our Investment	WCSSSD is a very unique district, in that the district does not own or operate its own buildings. WCSSSD in the past has leased space from districts throughout the county, allowing its classes to be housed in a public-school setting. WCSSSD owns vehicles that are maintained on a regular basis in accordance with all state requirements. WCSSSD has investigated opportunities to enhance an established Life Skills Program, the HILLS House at Centenary University. The facility has allowed for the growth of our students towards becoming self-sufficient and productive citizens.
Planning for the Future	While WCSSSD will not be providing academics to students in a school setting during the 2018-19 year, we will continue to explore shared services with other districts and continue to investigate and implement Special Services for Warren County. Further, the partnership with local agencies, businesses, schools and colleges continues to allow our district the opportunity to provide Special Services. Our goal as a district is to increase the opportunities for special needs students as they grow into adults.

ID	Program Name	Amount
1	Health Insurance(State Plan)	0
2	Health Insurance(Private Plan)	35,422
3	Health Insurance(Other Plan)	0
4	TOTAL HEALTH INSURANCE	35,422
5	Dental Insurance(State Plan)	0
6	Dental Insurance(Private Plan)	1,503
7	Dental Insurance(Other Plan)	0
8	TOTAL DENTAL INSURANCE	1,503
9	Life Insurance(Private Plan)	0
10	Life Insurance(Other Plan)	0
11	TOTAL LIFE INSURANCE	0
12	Other Insurance(Prescription)	0
13	Other Insurance(Vision)	0
14	Other Insurance(Workers Compensation)	0
15	Other Insurance(Supplemental Disability)	0
16	Other Insurance(Other1)	0
17	Other Insurance(Other2)	0
18	Other Insurance(Other3)	0
19	TOTAL INSURANCE	0
20	Retirement Plan(Employees shares)	0
21	Retirement Plan(Annuity)	0
22	Retirement Plan(Trust Account)	0
23	Retirement Plan(Other1)	0
24	Retirement Plan(Other2)	0
25	Retirement Plan(Other3)	0
26	TOTAL RETIREMENT PLAN	0

ID	Name	Job Title	Job Title II	Member CBU?	Base Annual Salary	FTE	Shared?	Shared County	Shared District	Shared Job Title	Begin Date	End Date	Work Days	Vacation Days	Sick Days	Personal Days	Consulting Days	Non-Work Days
1	Joseph Flynn	Superintendent		N	146,119	1.0	Y	41	0030	superintendent	12DEC2017	30JUN2022	260	22	12	4	0	0

ID=1 Employee Name=Joseph Flynn

Benefit Category	Amount	Above Teacher Contract	Description
Automobile	0	0	
Gasoline	0	0	
Computer/Internet	600	0	internet connection
Cell Phone	600	0	cell phone reimbursement
Meal/Travel	500	0	mileage reimbursement
Tuition	10,000	0	
Professional Membership Fees	2,250	0	NJASA, WCNJASA, Joint Council of Special Servcies
Other Allowances 1	0	0	
Other Allowances 2	0	0	
Other Allowances 3	0	0	
TOTAL ALLOWANCES	13,950	0	
Meeting of Performance Goals	0	0	
Longevity	0	0	
Other Bonus 1	0	0	
Other Bonus 2	0	0	
Other Bonus 3	0	0	
TOTAL BONUSSES	0	0	
Other Stipends 1	0	0	
Other Stipends 2	0	0	
Other Stipends 3	0	0	
TOTAL STIPENDS	0	0	
Health Insurance(State Plan)	0	0	
Health Insurance(Private Plan)	5,000	0	benefit waiver
Health Insurance(Other Plan)	0	0	
TOTAL HEALTH INSURANCE	5,000	0	
Dental Insurance(State Plan)	0	0	
Dental Insurance(Private Plan)	0	0	
Dental Insurance(Other Plan)	0	0	

ID=1 Employee Name=Joseph Flynn

Benefit Category	Amount	Above Teacher Contract	Description
TOTAL DENTAL INSURANCE	0	0	
Life Insurance(Private Plan)	0	0	
Life Insurance(Other Plan)	0	0	
TOTAL LIFE INSURANCE	0	0	
Other Insurance(Prescription)	0	0	
Other Insurance(Vision)	0	0	
Other Insurance(Workers Compensation)	0	0	
Other Insurance(Supplemental Disability)	1,500	1,500	
Other Insurance(Other1)	0	0	
Other Insurance(Other2)	0	0	
Other Insurance(Other3)	0	0	
TOTAL INSURANCE	1,500	1,500	
Retirement Plan(Employees shares)	0	0	
Retirement Plan(Annuity)	0	0	
Retirement Plan(Trust Account)	0	0	
Retirement Plan(Other1)	0	0	
Retirement Plan(Other2)	0	0	
Retirement Plan(Other3)	0	0	
TOTAL RETIREMENT PLAN	0	0	
Payout of Sick days	15,000	0	1/260 per sick day, max of \$15,000
Payout of Vacation days	8,430	0	1/260 per unused vacation days
Payout of Personal days	0	0	not applicable
Other Post-employment benefits 1	0	0	
Other Post-employment benefits 2	0	0	
Other Post-employment benefits 3	0	0	
TOTAL POST-EMPLOYMENT BENEFITS	23,430	0	
Buyback sick time in cash	0	0	
Buyback vacation time in cash	0	0	

ID=1 Employee Name=Joseph Flynn

Benefit Category	Amount	Above Teacher Contract	Description
Buyback personal time in cash	0	0	
Other Remuneration 1	0	0	
Other Remuneration 2	0	0	
Other Remuneration 3	0	0	
TOTAL REMUNERATION	0	0	
Additional Comment 1	0	0	
Additional Comment 2	0	0	
Additional Comment 3	0	0	

Per Pupil Cost Calculations/	Actual Costs 2015-16	Actual Costs 2016-17	Original Budget 2017-18	Revised Budget 2017-18	Proposed Budget 2018-19
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.

Description	Object	Expenditures 2016-17	Appropriations 2017-18	Appropriations 2018-19
GROUP INSURANCE	210	0	0	0
SOCIAL SECURITY CONTRIBUTION	220	86,779	63,000	20,000
TPAF CONTRIBUTION - ERIP	232	0	0	0
TPAF/PERS - SPECIAL ASSESSMENT	233	0	0	0
OTHER RETIREMENT CONTRIBUTIONS - PERS	241	27,686	20,000	18,000
OTHER RETIRMENT CONTRIBUTIONS - ERIP	242	0	0	0
OTHER RETIREMENT CONTRIBUTIONS - DEFERRED PERS PYMT	248	0	0	0
OTHER RETIREMENT CONTRIBUTIONS - REGULAR	249	1,713	2,000	0
UNEMPLOYMENT COMPENSATION	250	10,710	4,672	2,000
WORKMEN'S COMPENSATION	260	7,000	5,000	2,000
HEALTH BENEFITS	270	207,816	120,149	101,000
TUITION REIMBURSEMENT	280	13,189	8,645	5,000
OTHER EMPLOYEE BENEFITS	290	21,127	0	0
UNUSED SICK PAYMENT TO TERMINATED/RETIRED STAFF - MASS SEVERANCE	297	0	0	0
UNUSED VACATION PAYMENT TO TERMINATED/RETIRED STAFF - MASS SEVERANCE	298	0	0	0
UNUSED SICK PAYMENT TO TERMINATED/RETIRED STAFF	299	0	0	0
TOTALS		376,020	223,466	148,000
A DISTRICT SHARE		207,816	120,149	101,000
B TOTAL EMPLOYEE SHARE		0	15,549	13,071
C TOTAL HEALTH BENEFITS COSTS		207,816	135,698	114,071

Above is a summary of the total health benefits costs for the district, showing district and employee shares.

Districts have the option of allocating direct benefits to the applicable programs and functions; the expanded reporting in the detailed allocations is summarized to the object level for comparison purposes.

P.L. 2010, c. 2 established a minimum contribution to be made by employees toward their health and prescription coverage (1.5% of the employee's salary) in contracts with start dates after May 21, 2010.

Subsequently, P.L. 2011, c. 78 further changed the employee contribution and benefit provisions.

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

Unusual Revenues and Appropriations Summary Detail

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

Advertised Enrollment

Line Num	Enrollment Categories	Actual 10-14-2016	Actual 10-13-2017	Estimated 10-15-2018
21	Onroll (SpEd Full)	24.0	16.0	0

County Review and Approval: Advertising and Public Hearing History

SECTION=Advertising or Board of School Estimate History

LEVEL	STATUS	DATE	COMMENTS
DISTRICT	ReadyForReview	19APR2018	
ECBO	0	0	
ECS	0	0	