

03/23/2010

UNION - CRANFORD TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	3221	3303	3309
Pupils on Roll Regular Shared-Time	8	10	10
Pupils on Roll - Special Full-Time	542	564	565
Pupils on Roll - Special Shared-Time	19	16	16
Private School Placements	21	21	21
Pupils Sent to Other Dists-Spec Ed Prog	6	7	10
Pupils Received	61	63	66
Pupils in State Facilities	1	2	2

UNION - CRANFORD TWP

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		489,718	385,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	42,965,510	44,780,105	46,233,915
Tuition	10-1300	2,865,803	2,957,538	2,937,400
Other Restricted Miscellaneous Revenues	10-1XXX	22,170		
Unrestricted Miscellaneous Revenues	10-1XXX	190,280	178,921	170,691
SUBTOTAL		46,043,763	47,916,564	49,342,006
Revenues from State Sources:				
Extraordinary Aid	10-3131	544,151	439,433	439,433
Other State Aids	10-3XXX	22,797		
Categorical Special Education Aid	10-3132	1,982,149	2,072,106	139,776
Equalization Aid	10-3176	555,657	602,815	612,061
Categorical Security Aid	10-3177	263,780	275,887	
Categorical Transportation Aid	10-3121	212,974	261,650	
SUBTOTAL		3,581,508	3,651,891	1,191,270
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200			14,056
Equalization Aid - ARRA ESF	16-4520		128,644	
Equalization Aid - ARRA GSF	17-4521		4,980	
SUBTOTAL			133,624	14,056
Adjustment for Prior Year Encumbrances			103,060	
Actual Revenues (Over)/Under Expenditures		-385,273		

TOTAL OPERATING BUDGET		49,239,998	52,294,857	50,932,332
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	67,214	52,201	
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	153,482	178,402	151,642
TOTAL REVENUES FROM STATE SOURCES		153,482	178,402	151,642
Revenues from Federal Sources:				
Title I	20-4411-4416	7,655	122,192	63,477
Title II	20-4451-4455			82,174
I.D.E.A. Part B (Handicapped)	20-4420-4429	830,435	829,932	824,351
Other	20-4XXX	161,028	1,043,737	431,296
TOTAL REVENUES FROM FEDERAL SOURCES		999,118	1,995,861	1,401,298
TOTAL GRANTS AND ENTITLEMENTS		1,219,814	2,226,464	1,552,940
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		83,979	2
Transfers from Other Funds	40-5200	83,980		
Revenues from Local Sources:				
Local Tax Levy	40-1210	358,370	275,880	360,914
TOTAL REVENUES FROM LOCAL SOURCES		358,370	275,880	360,914
TOTAL LOCAL REPAYMENT OF DEBT		442,350	359,859	360,916
Actual Revenues (Over)/Under Expenditures		-83,980		
TOTAL REPAYMENT OF DEBT		358,370	359,859	360,916
TOTAL REVENUES/SOURCES		50,818,182	54,881,180	52,846,188

UNION - CRANFORD TWP

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	17,026,545	17,532,872	17,278,708
Special Education	11-2XX-100-XXX	5,722,874	6,161,710	5,992,006
Basic Skills/Remedial	11-230-100-XXX	266,323	439,295	426,786
Bilingual Education	11-240-100-XXX	34,245	30,738	29,474
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	450,907	480,468	300,031
School Sponsored Athletics	11-402-100-XXX	796,135	885,592	668,027
Summer School	11-422-XXX-XXX		153,455	118,953
Community Services Programs/Operations	11-800-330-XXX	34,351	89,373	89,415
Support Services:				
Tuition	11-000-100-XXX	1,316,260	1,293,404	1,553,616
Attendance and Social Work Services	11-000-211-XXX	17,813	19,911	18,946
Health Services	11-000-213-XXX	565,042	549,344	557,411
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,768,171	1,803,493	1,663,499
Guidance	11-000-218-XXX	887,008	927,986	940,995
Child Study Teams	11-000-219-XXX	1,021,544	1,105,977	1,021,560
Improvement of Instructional Services	11-000-221-XXX	1,081,553	1,156,507	780,294
Educational Media Services - School Library	11-000-222-XXX	468,220	413,078	125,166
Instructional Staff Training Services	11-000-223-XXX	98,851	118,250	51,215
General Administration	11-000-230-XXX	960,686	930,619	857,740
School Administration	11-000-240-XXX	2,612,116	2,690,795	2,640,784
Central Svcs & Admin Info Technology	11-000-25X-XXX	888,048	951,400	887,317
Operation and Maintenance of Plant Services	11-000-26X-XXX	4,425,674	4,831,205	4,501,020
Student Transportation Services	11-000-270-XXX	1,437,017	1,513,726	1,474,448
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,173,069	8,209,032	8,937,776

Total Support Services Expenditures		24,721,072	26,514,727	26,011,787
TOTAL GENERAL CURRENT EXPENSE		49,052,452	52,288,230	50,915,187
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	75,971	6,420	
Facilities Acquisition and Construction Services	12-000-4XX-XXX			17,145
TOTAL CAPITAL EXPENDITURES		75,971	6,420	17,145
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	108,397	207	
Support Services	13-422-200-XXX	3,178		
Total Summer School		111,575	207	
TOTAL SPECIAL SCHOOLS		111,575	207	
OPERATING BUDGET GRAND TOTAL		49,239,998	52,294,857	50,932,332
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	67,214	52,201	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	18,152	22,200	18,870
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	49,717	54,463	46,294
Nonpublic Handicapped Services	20-XXX-XXX-XXX	40,387	75,414	64,102
Nonpublic Nursing Services	20-XXX-XXX-XXX	31,884	26,325	22,376
Nonpublic Technology Initiative	20-XXX-XXX-XXX	13,342		
Total State Projects		153,482	178,402	151,642
Federal Projects:				
Title I	20-XXX-XXX-XXX	7,655	122,192	63,477
Title II	20-XXX-XXX-XXX			82,174
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	830,435	829,932	824,351
Other Special Projects	20-XXX-XXX-XXX	161,028	1,043,737	431,296
Total Federal Projects		999,118	1,995,861	1,401,298
TOTAL GRANTS AND ENTITLEMENTS		1,219,814	2,226,464	1,552,940
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	358,370	359,859	360,916
TOTAL REPAYMENT OF DEBT		358,370	359,859	360,916
Total Expenditures		50,818,182	54,881,180	52,846,188
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	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		50,818,182	54,881,180	52,846,188

UNION - CRANFORD TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	833,782	1,267,848	878,130	493,130
Repayment of Debt	1	83,981	2	0

Restricted for Specific Purposes:

General Operating Budget:

Capital Reserve	1	1	1	1
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

UNION - CRANFORD TWP

Advertised Per Pupil Cost Calculations

2010 - 2011

	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12123	12181	12831	12753	12320
Total Classroom Instruction	7107	7248	7671	7609	7645
Classroom-Salaries and Benefits	6727	6848	7263	7217	7319
Classroom-General Supplies and Textbooks	280	313	297	296	241
Classroom-Purchased Services and Other	100	86	111	97	85
Total Support Services	1825	1845	1876	1894	1637
Support Services-Salaries and Benefits	1667	1680	1721	1735	1500
Total Administrative Costs	1378	1383	1418	1406	1378
Administration-Salaries and Benefits	1183	1214	1231	1222	1210
Legal Costs	0	0	29	28	28
Total Operations and Maintenance of Plant	1417	1304	1436	1403	1335
Operations & Maintenance of Plant-Salary & Ben.	836	809	878	848	856
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	376	380	398	410	294
Total Equipment Costs	34	20	0	2	0
Employee Benefits as a % of Salaries	22.1	20.9	21.7	22.9	26.0

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 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.

UNION - CRANFORD TWP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

UNION - CRANFORD TWP

Shared Services -- Description of Shared Services

The district currently participates in the following shared service agreements:

Union County Educational Services Commission for coordinated out of district special education and non-public transportation; special education instructional services; non-public student services; environmental safety program including right-to-know, bloodborne pathogens and PEOSHA; cooperative purchasing including natural gas; and professional development and training.

Morris-Union Jointure Commission for special education out of district transportation and in district special education transportation; special education instruction services; and professional development and training.

Alliance for Competitive Energy Services (ACES) for electric services.

Diploma Joint Insurance Fund for all lines of insurance coverage and workers compensation.

School Employees Health Benefit Program (SEHBP) for health insurance.

Township of Cranford for vehicle gasoline and diesel fuel.

State of New Jersey Cooperative Program.

County of Union Cooperative Program.

Grant Writer Staff Position shared with two other LEA's.

Middlesex Regional Educational Services Commission Cooperative Purchasing Program.

UNION - CRANFORD TWP

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	45,507,010 (A)
Estimated Net Taxable Valuation (as of 01/31/2010)	1,654,410,421 (B)

Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100 2.7506 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 45,867,924 (D)
Estimated Net Taxable Valuation (as of 01/31/2010) 1,654,410,421 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100 2.7725 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy 45,507,010 (G)
Estimated Equalized Valuation (as of 10/01/2009) 4,250,675,806 (H)
Estimated 10-11 Equalized General Fund School
Tax Rate=(G)/(H)X100 1.0706 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 45,867,924 (J)
Estimated Equalized Valuation (as of 10/01/2009) 4,250,675,806 (K)
Estimated 10-11 Equalized Total School
Tax Rate=(J)/(K)X100 1.0791 (L)

UNION - CRANFORD TWP

17. Salaries and Benefits of Certain District Employees

Name Dr. Gayle M. Carrick
Job Title Superintendent

Base Annual Salary 180,000
FTE 1.0
Shared with Another District? N
Member of Collective Bargaining ? N
Contract Terms:
Beginning Date of Contract 07/01/2009
Ending Date of Contract 06/30/2010
Annual Work Days 253
Annual Vacation Days 22
Annual Sick Days 15
Annual Personal Days 3
Annual Consulting Days 0
Other Non-working days 0
Description-Other Non-working Days

Benefits:

Allowances 3,612
Bonuses 0
Stipends 0
District Contributions above Teacher amount for:
Health Insurance 0
Dental Insurance 150
Life Insurance 0
Other Insurances 0
Retirement Plans 0

Post-Employment Benefits	30,000
Description of:	
Buyback of Sick Days	Maximum at retirement
Buyback of Vac. Days	Max. of 44 days or as permitted by law
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

UNION - CRANFORD TWP

17. Salaries and Benefits of Certain District Employees

Name	Dr. James V. McLaughlin
Job Title	Assistant Superintendent

Base Annual Salary	155,920
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	253
Annual Vacation Days	22
Annual Sick Days	15
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	1,938
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	150
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	30,000
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Description of:	
Buyback of Sick Days	Maximum at Retirement
Buyback of Vac. Days	Max. of 44 days or as permitted by law
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

UNION - CRANFORD TWP

17. Salaries and Benefits of Certain District Employees

Name	Rosemarie Macaluso
Job Title	Assistant Superintendent

Base Annual Salary	130,000
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FTE	1.0
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Shared with Another District?	N
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Member of Collective Bargaining ?	N
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Contract Terms:

Beginning Date of Contract	07/01/2009
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Ending Date of Contract	06/30/2010
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Annual Work Days	253
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Annual Vacation Days	22
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Annual Sick Days	15
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Annual Personal Days	3
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Annual Consulting Days	0
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Other Non-working days	0
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Description-Other Non-working Days	
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Benefits:

Allowances	1,822
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Bonuses	0
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Stipends	0
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District Contributions above Teacher amount for:

Health Insurance	0
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Dental Insurance	150
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Life Insurance	0
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Other Insurances	0
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Retirement Plans	0
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Post-Employment Benefits	30,000
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Description of:

Buyback of Sick Days	Maximum at Retirement
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Buyback of Vac. Days	Max. of 44 days or as permitted by law
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

UNION - CRANFORD TWP

17. Salaries and Benefits of Certain District Employees

Name	Robert J. Carfagno, CPA
Job Title	Business Administrator

Base Annual Salary	147,420
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N

Contract Terms:

Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	253
Annual Vacation Days	22
Annual Sick Days	15
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	5,700
Bonuses	0
Stipends	0

District Contributions above Teacher amount for:

Health Insurance	0
Dental Insurance	150
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	30,000
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Description of:

- Buyback of Sick Days Maximum at Retirement
- Buyback of Vac. Days Max. of 44 days or as permitted by law
- 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

UNION - CRANFORD TWP

17. Salaries and Benefits of Certain District Employees

Name Michael Mangini
Job Title Information Technology

Base Annual Salary 85,230

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2009

Ending Date of Contract 06/30/2010

Annual Work Days 253

Annual Vacation Days 22

Annual Sick Days 15

Annual Personal Days 3

Annual Consulting Days 0

Other Non-working days 0

Description-Other Non-working Days

Benefits:

Allowances 672

Bonuses 0

Stipends 0

District Contributions above Teacher amount for:

Health Insurance 0

Dental Insurance 0

Life Insurance 0

Other Insurances 0

Retirement Plans 0

Post-Employment Benefits 30,000

Description of:

Buyback of Sick Days Maximum at Retirement

Buyback of Vac. Days Max. of 44 days or as permitted by law

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