

04/04/2012

## SUSSEX - VERNON TWP

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	3322	3095	3061
Pupils on Roll Regular Shared-Time			9
Pupils on Roll - Special Full-Time	724	707	684
Pupils on Roll - Special Shared-Time			3
Subtotal - Pupils On Roll	4046	3802	3757
Private School Placements	20	21	24
Pupils Sent to Other Districts-Reg Prog		1	
Pupils Sent to Other Dists-Spec Ed Prog	9	9	7
Pupils Received	23	29	21
Pupils in State Facilities	2	1	1

## SUSSEX - VERNON TWP

## Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		764,649	2,314,750
Withdrawal from Cap Res-for Local Share	10-307		112,750	
Transfers from Other Funds	10-5200	62,484		
Revenues from Local Sources:				
Local Tax Levy	10-1210	40,784,852	41,423,349	41,470,508
Tuition	10-1300	405,247	400,000	222,501
Interest Earned on Capital Reserve Funds	10-1XXX	11,476	5,000	2,500
Unrestricted Miscellaneous Revenues	10-1XXX	219,300	267,400	182,700
SUBTOTAL		41,420,875	42,095,749	41,878,209
Revenues from State Sources:				
School Choice Aid	10-3116			88,190
Extraordinary Aid	10-3131	1,297,617	550,000	1,100,000
Other State Aids	10-3XXX	20,292		
Categorical Special Education Aid	10-3132	1,979,112	1,979,112	2,044,638
Equalization Aid	10-3176	14,787,826	14,787,826	14,160,370
Categorical Security Aid	10-3177	313,480	313,480	313,069
Adjustment Aid	10-3178	5,109,996	5,806,615	5,415,505
Categorical Transportation Aid	10-3121	2,239,731	2,239,731	2,186,776
SUBTOTAL		25,748,054	25,676,764	25,308,548
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	21,636	43,563	43,214
Education Jobs Fund	18-4522		953,903	
SUBTOTAL		21,636	997,466	43,214
Adjustment for Prior Year Encumbrances			502,981	
Actual Revenues (Over)/Under Expenditures		-934,154		
TOTAL OPERATING BUDGET		66,318,895	70,150,359	69,544,721
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources				
	20-1XXX	15,689		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	3,954	2,730	2,320
TOTAL REVENUES FROM STATE SOURCES		3,954	2,730	2,320
Revenues from Federal Sources:				
Title I	20-4411-4416	131,791	145,287	123,494
Title II	20-4451-4455	150,429	141,592	
Title IV	20-4471-4474		7,690	6,537
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,263,713	913,481	776,459
Vocational Education	20-4430		39,344	33,442
Other	20-4XXX	42,573		

TOTAL REVENUES FROM FEDERAL SOURCES		1,588,506	1,247,394	939,932
TOTAL GRANTS AND ENTITLEMENTS		1,608,149	1,250,124	942,252
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303			20,358
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,224,870	1,286,321	1,294,516
Miscellaneous	40-1XXX	20,358		
TOTAL REVENUES FROM LOCAL SOURCES		1,245,228	1,286,321	1,294,516
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	860,215	823,658	848,292
TOTAL LOCAL REPAYMENT OF DEBT		2,105,443	2,109,979	2,163,166
Actual Revenues (Over)/Under Expenditures		79,492		
TOTAL REPAYMENT OF DEBT		2,184,935	2,109,979	2,163,166
TOTAL REVENUES/SOURCES		70,111,979	73,510,462	72,650,139

## SUSSEX - VERNON TWP

## Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				
Regular Programs	11-1XX-100-XXX	21,407,199	22,313,966	22,815,739
Special Education	11-2XX-100-XXX	6,305,044	6,540,493	6,007,660
Basic Skills/Remedial	11-230-100-XXX	2,917	216	200
Bilingual Education	11-240-100-XXX	88,613	92,113	93,613
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	256,843	345,933	286,306
School Sponsored Athletics	11-402-100-XXX	619,464	727,558	724,852
Support Services:				
Tuition	11-000-100-XXX	2,114,852	2,365,665	2,563,724
Health Services	11-000-213-XXX	635,271	641,187	643,418
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	626,660	640,974	658,628
Guidance	11-000-218-XXX	1,752,009	1,729,077	1,766,002
Child Study Teams	11-000-219-XXX	1,950,518	2,570,370	2,235,957
Improvement of Instructional Services	11-000-221-XXX	1,556,626	1,608,219	1,894,629
Educational Media Services - School Library	11-000-222-XXX	499,023	443,330	520,819
Instructional Staff Training Services	11-000-223-XXX	309,877	393,592	403,700
General Administration	11-000-230-XXX	1,202,753	1,234,217	1,153,661
School Administration	11-000-240-XXX	2,679,392	2,745,375	2,629,420
Central Svcs & Admin Info Technology	11-000-25X-XXX	967,029	698,423	704,152
Operation and Maintenance of Plant Services	11-000-26X-XXX	5,974,024	6,503,507	6,450,588
Student Transportation Services	11-000-270-XXX	5,281,443	4,988,883	4,686,319
Personal Services - Employee Benefits	11-XXX-XXX-2XX	11,446,881	12,248,904	12,469,181
Total Support Services Expenditures		36,996,358	38,811,723	38,780,198
TOTAL GENERAL CURRENT EXPENSE		65,676,438	68,832,002	68,708,568
<b>CAPITAL EXPENDITURES</b>				
Interest Earned on Capital Reserve	10-604		5,000	2,500
Equipment	12-XXX-XXX-73X	156,432	240,378	115,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	210,991	559,973	226,573
TOTAL CAPITAL EXPENDITURES		367,423	805,351	344,073
Transfer of Funds to Charter Schools	10-000-100-56X	275,034	513,006	492,000
OPERATING BUDGET GRAND TOTAL		66,318,895	70,150,359	69,544,721
<b>SPECIAL GRANTS AND ENTITLEMENTS</b>				
Local Projects	20-XXX-XXX-XXX	15,689		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	1,799	1,125	956
Nonpublic Nursing Services	20-XXX-XXX-XXX	2,155	1,605	1,364
Total State Projects		3,954	2,730	2,320
Federal Projects:				
Title I	20-XXX-XXX-XXX	131,791	145,287	123,494
Title II	20-XXX-XXX-XXX	150,429	141,592	
Title IV	20-XXX-XXX-XXX		7,690	6,537
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,263,713	913,481	776,459
Vocational Education	20-XXX-XXX-XXX		39,344	33,442
Other Special Projects	20-XXX-XXX-XXX	42,573		
Total Federal Projects		1,588,506	1,247,394	939,932
TOTAL GRANTS AND ENTITLEMENTS		1,608,149	1,250,124	942,252
<b>REPAYMENT OF DEBT</b>				
Repayment of Debt - Regular	40-701-510-XXX	2,184,935	2,109,979	2,163,166
TOTAL REPAYMENT OF DEBT		2,184,935	2,109,979	2,163,166
Total Expenditures		70,111,979	73,510,462	72,650,139
<b>DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:</b>				
0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X			
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		70,111,979	73,510,462	72,650,139

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
<b>Unrestricted:</b>				
General Operating Budget	1,424,241	2,791,269	3,126,620	1,346,670
Repayment of Debt	99,850	20,358	20,358	0
<b>Restricted for Specific Purposes:</b>				
<b>General Operating Budget:</b>				
Capital Reserve	567,788	394,128	286,378	288,878
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	534,800	534,800	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
<b>Repayment of Debt:</b>				
Restricted for Repayment of Debt	0	0	0	0

SUSSEX - VERNON TWP

Advertised Per Pupil Cost Calculations

2012 - 2013

	2009-10 Actual (1)	2010-11 Actual (2)	2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
<b>Per Pupil Cost Calculations:</b>					
Total Budgetary Comparative Per Pupil Cost	13995	14521	15911	16167	16532
Total Classroom Instruction	8893	8804	9596	9709	9953
Classroom-Salaries and Benefits	8599	8387	9159	9084	9267
Classroom-General Supplies and Textbooks	215	319	350	456	432
Classroom-Purchased Services and Other	78	98	86	169	254
Total Support Services	1992	2291	2560	2653	2747
Support Services-Salaries and Benefits	1752	2076	2269	2350	2396
Total Administrative Costs	1416	1478	1505	1520	1514
Administration-Salaries and Benefits	1195	1206	1282	1265	1322
Legal Costs	0	8	16	12	9
Total Operations and Maintenance of Plant	1385	1674	1932	1936	1977
Operations & Maintenance of Plant-Salary & Ben.	779	829	935	976	1029
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	303	267	310	340	331
Total Equipment Costs	38	39	24	63	31
Employee Benefits as a % of Salaries	30.8	28.8	32.0	30.0	30.6

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly 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 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

SUSSEX - VERNON TWP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
<b>Total Unusual Revenues:</b>			
	0		<b>Total Unusual Appropriations:</b>
			0

SUSSEX - VERNON TWP

Shared Services -- Description of Shared Services

TRANSPORTATION:

The District works cooperatively with neighboring districts to ensure minimum cost for various routes.

ROAD SUPPLIES:

The District shares the cost of salt and sand with the Township

PURCHASING:

The District belongs to several Cooperatives for the purpose of reducing cost:

- a. Hunterdon County Ed. Services Coop.
- b. Morris County Coop.
- c. Educational Data, Inc.
- d. Member of ACES
- e. Western States Contracting Alliance (WSCA) Coop
- f. Coordinate with Township regarding repairs to District vehicles

TOWNSHIP PARTNERSHIP:

The Board of Education has entered into a Lease Agreement with the Town Council for the purposes of renting one of the District Administrative Buildings to the Vernon Historical Society. This has proven to be extremely helpfull to the Town as well as provide a savings to the Board for all related utility costs. The Special Services Department which has operated out of the leased building, has been relocated to a vacant classroom in one of the schools.

INSURANCE:

The District is a member of the Joint Inurance Fund (JIF) School Alliance Insurance Fund (SAIF)

SUSSEX - VERNON TWP

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	41,497,854 (A)
Estimated Net Taxable Valuation (as of 10/01/2011 )	2,740,822,752 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	1.5141 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	42,788,272 (D)
Estimated Net Taxable Valuation (as of 10/01/2011 )	2,740,822,752 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	1.5611 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	41,497,854 (G)
Estimated Equalized Valuation (as of 10/01/2011 )	2,858,980,230 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	1.4515 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	42,788,272 (J)
Estimated Equalized Valuation (as of 10/01/2011 )	2,858,980,230 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	1.4966 (L)

SUSSEX - VERNON TWP

17. Salaries and Benefits of Certain District Employees

Name	Dr. John Alfieri
Job Title	Superintendent
Base Annual Salary	189,280
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	06/30/2015
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0

Description-Other Non-working Days	
Benefits:	
Allowances	2,340
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	4,158
Dental Insurance	0
Life Insurance	0
Other Insurances	1,340
Retirement Plans	0
Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
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

SUSSEX - VERNON TWP

17. Salaries and Benefits of Certain District Employees

Name	Barbara Linkenheimer
Job Title	Assistant Superintendent
Base Annual Salary	175,657
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	260
Annual Vacation Days	42
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	2,820
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	1,659
Dental Insurance	0
Life Insurance	0
Other Insurances	1,773
Retirement Plans	0
Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
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

## SUSSEX - VERNON TWP

## 17. Salaries and Benefits of Certain District Employees

Name Steven Kepnes  
Job Title Business Administrator

Base Annual Salary 144,109  
FTE 1.0  
Shared with Another District? N  
Member of Collective Bargaining ? N  
Contract Terms:  
Beginning Date of Contract 07/01/2011  
Ending Date of Contract 06/30/2012  
Annual Work Days 260  
Annual Vacation Days 24  
Annual Sick Days 12  
Annual Personal Days 3  
Annual Consulting Days 0  
Other Non-working days 0  
Description-Other Non-working Days

## Benefits:

Allowances 2,340  
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 15,000

## Description of:

Buyback of Sick Days  
Buyback of Vac. Days  
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

## SUSSEX - VERNON TWP

## 17. Salaries and Benefits of Certain District Employees

Name Matthew DeLaRosa  
Job Title Coordinator/Dir./Mgr./Supvr.

Base Annual Salary 81,568  
FTE 1.0  
Shared with Another District? N  
Member of Collective Bargaining ? N  
Contract Terms:  
Beginning Date of Contract 07/01/2011  
Ending Date of Contract 06/30/2012  
Annual Work Days 260  
Annual Vacation Days 24  
Annual Sick Days 10  
Annual Personal Days 6  
Annual Consulting Days 0  
Other Non-working days 0  
Description-Other Non-working Days

## Benefits:

Allowances 845

Bonuses	0
Stipends	3,161
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	17,509
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Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- 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

## SUSSEX - VERNON TWP

## 17. Salaries and Benefits of Certain District Employees

Name	Darryl Storms
Job Title	Coordinator/Dir./Mgr./Supvr.

Base Annual Salary	86,485
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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	07/01/2011
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Ending Date of Contract	06/30/2012
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Annual Work Days	260
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Annual Vacation Days	25
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Annual Sick Days	10
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Annual Personal Days	6
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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

Benefits:

Allowances	840
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Bonuses	0
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Stipends	7,336
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District Contributions above Teacher amount for:	
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Health Insurance	0
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Dental Insurance	0
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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	15,000
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Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- 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

## SUSSEX - VERNON TWP

## 17. Salaries and Benefits of Certain District Employees

Name Robert Lascar  
Job Title Coordinator/Dir./Mgr./Supvr.

Base Annual Salary 86,629  
FTE 1.0  
Shared with Another District? N  
Member of Collective Bargaining ? N  
Contract Terms:  
Beginning Date of Contract 07/01/2011  
Ending Date of Contract 06/30/2012  
Annual Work Days 260  
Annual Vacation Days 24  
Annual Sick Days 10  
Annual Personal Days 6  
Annual Consulting Days 0  
Other Non-working days 0  
Description-Other Non-working Days

## Benefits:

Allowances 1,920  
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 17,665

## Description of:

Buyback of Sick Days  
Buyback of Vac. Days  
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

## SUSSEX - VERNON TWP

## 17. Salaries and Benefits of Certain District Employees

Name Kathy Brehm  
Job Title Executive Assistant

Base Annual Salary 75,259  
FTE 1.0  
Shared with Another District? N  
Member of Collective Bargaining ? N  
Contract Terms:  
Beginning Date of Contract 07/01/2011  
Ending Date of Contract 06/30/2012  
Annual Work Days 260  
Annual Vacation Days 21  
Annual Sick Days 10  
Annual Personal Days 6  
Annual Consulting Days 0  
Other Non-working days 0  
Description-Other Non-working Days

## Benefits:

Allowances 0  
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	15,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
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