

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	2,208.0	2,214.0	2,266.0
Pupils On Roll Regular Shared-Time	2.0	3.0	0.0
Pupils On Roll Special Ed Full-Time	400.0	396.0	409.0
Pupils On Roll Special Ed Shared-Time	5.0	8.0	0.0
Pupils On Roll SUBTOTAL	2,615.0	2,621.0	2,675.0
Pupils in Private School Placements	39.0	40.0	40.0
Pupils Sent to Other Districts Special Ed	6.0	7.0	0.0
Pupils Received	4.0	6.0	0.0
Pupils in State Facilities		1.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	40,210,804	41,618,188	42,805,131
Total Tuition	10-1300	57,149	14,000	0
Transportation Fees From Individuals	10-1410	4,685	1,000	1,000
Rents And Royalties	10-1910	85,961	50,000	42,500
Unrestricted Miscellaneous Revenues	10-1XXX	154,158	32,250	21,234
Interest Earned On Capital Reserve Funds	10-1XXX	449	200	200
Other Restricted Miscellaneous Revenues	10-1XXX	60,711	70,055	57,875
Subtotal - Revenues From Local Sources		40,573,917	41,785,693	42,927,940
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	100,399	82,330	82,330
Extraordinary Aid	10-3131	462,589	379,738	252,359
Categorical Special Education Aid	10-3132	848,871	838,058	838,058
Categorical Security Aid	10-3177	40,034	46,270	46,270
Parcc Readiness Aid	10-3181	0	26,025	26,025
Per Pupil Growth Aid	10-3182	0	26,025	26,025
Professional Learning Community Aid	10-3183	0	25,815	25,815
Other State Aids	10-3XXX	52,050	0	0
Subtotal - Revenues From State Sources		1,503,943	1,424,261	1,296,882
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	24,154	30,742
Subtotal - Revenues From Federal Sources		0	24,154	30,742
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	300,000	300,632
Adjustment For Prior Year Encumbrances		0	248,298	0
Actual Revenues (Over)/Under Expenditures		-595,067	0	0
Total Operating Budget		41,482,793	43,782,406	44,556,196

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	196,272	114,269	0
Total Revenues From Local Sources	20-1XXX	196,272	114,269	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	290,744	192,231	163,393
Total Revenues From State Sources		290,744	192,231	163,393
Revenues from Federal Sources:				
Title I	20-4411-4416	182,081	179,884	137,438
Title II	20-4451-4455	39,490	29,607	25,165
Title III	20-4491-4494	0	3,353	2,850
I.D.E.A. Part B (Handicapped)	20-4420-4429	624,440	596,972	507,424
Other	20-4XXX	263,059	245,746	123,256
Total Revenues From Federal Sources		1,109,070	1,055,562	796,133
Total Grants And Entitlements		1,596,086	1,362,062	959,526
Repayment of Debt:				
Transfers From Other Funds	40-5200	72,099	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,365,293	1,942,691	1,864,180
Total Revenues From Local Sources		1,365,293	1,942,691	1,864,180
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	398,424	865,538	663,053
Budgeted Fund Balance	40-303	0	19,950	72,099
Total Local Repayment Of Debt		1,835,816	2,828,179	2,599,332
Actual Revenues (Over)/Under Expenditures		-192	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Repayment Of Debt		1,835,624	2,828,179	2,599,332
Total Revenues/Sources		44,914,503	47,972,647	48,115,054
Total Revenues/Sources Net of Transfers		44,914,503	47,972,647	48,115,054

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	12,754,418	12,839,440	12,898,426
Special Education - Instruction	11-2XX-100-XXX	3,064,586	3,269,867	3,484,696
Basic Skills/Remedial - Instruction	11-230-100-XXX	121,590	87,586	59,275
Bilingual Education - Instruction	11-240-100-XXX	107,607	114,802	116,566
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	325,217	300,890	365,232
School-Sponsored Athletics - Instruction	11-402-100-XXX	836,725	877,882	885,380
Community Services Programs/Operations	11-800-330-XXX	65,675	76,725	76,725
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,472,465	2,802,522	2,883,097
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,335	21,546	23,492
Undist. Expenditures - Health Services	11-000-213-XXX	601,856	595,402	601,762
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	904,656	897,065	581,594
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,239,729	1,292,287	1,459,791
Undist. Expenditures - Guidance	11-000-218-XXX	628,432	682,910	759,524
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,247,130	1,424,691	1,348,921
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	283,518	307,348	319,954
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	652,393	607,362	595,414
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	67,359	106,824	151,100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	530,010	600,640	568,292
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,823,562	1,895,790	1,939,779
Undist. Expend. - Central Services	11-000-251-XXX	492,065	545,296	547,673
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	833,117	744,676	712,965
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,981,547	4,331,789	4,208,471
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,344,658	1,623,809	1,599,778
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,880,947	7,506,688	8,347,305
Total Undistributed Expenditures		24,001,779	25,986,645	26,648,912
Total General Current Expense		41,277,597	43,553,837	44,535,212

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	199,719	207,585	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	5,477	5,477	5,477
Interest Deposit To Capital Reserve	10-604	0	200	200
Total Capital Outlay		205,196	213,262	5,677
Transfer Of Funds To Charter Schools	10-000-100-56X	0	15,307	15,307
General Fund Grand Total		41,482,793	43,782,406	44,556,196
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	196,272	114,269	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	27,693	26,284	22,341
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	37,270	39,727	33,767
Nonpublic Handicapped Services	20-XXX-XXX-XXX	41,504	54,400	46,239
Nonpublic Nursing Services	20-XXX-XXX-XXX	43,650	39,536	33,605
Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,610	9,484	8,061
Nonpublic Security Aid	20-XXX-XXX-XXX	12,125	22,800	19,380
Other	20-XXX-XXX-XXX	115,892	0	0
Total Other State Projects		290,744	192,231	163,393
Total State Projects	20-XXX-XXX-XXX	290,744	192,231	163,393
Federal Projects:				
Title I	20-XXX-XXX-XXX	182,081	179,884	137,438
Title II	20-XXX-XXX-XXX	39,490	29,607	25,165
Title III	20-XXX-XXX-XXX	0	3,353	2,850
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	624,440	596,972	507,424
Other	20-XXX-XXX-XXX	263,059	245,746	123,256
Total Federal Projects	20-XXX-XXX-XXX	1,109,070	1,055,562	796,133
Total Special Revenue Funds		1,596,086	1,362,062	959,526

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,835,624	2,828,179	2,599,332
Total Debt Service Funds		1,835,624	2,828,179	2,599,332
Total Expenditures/Appropriations		44,914,503	47,972,647	48,115,054
Total Expenditures Net of Transfers		44,914,503	47,972,647	48,115,054

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	999,595	1,120,259	320,259	320,259
--Repayment of Debt	71,907	92,049	72,099	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	457,970	888,419	1,488,619	1,488,819
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	100,000	300,000	500,000	500,000
--Legal Reserve	700,000	600,632	300,632	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	19,950	0	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	\$13,725	\$12,954	\$14,840	\$14,874	\$14,978
Total Classroom Instruction	\$7,630	\$7,381	\$8,480	\$8,431	\$8,559
Classroom-Salaries and Benefits	\$7,200	\$6,979	\$7,990	\$8,019	\$8,155
Classroom-General Supplies and Textbooks	\$290	\$345	\$427	\$348	\$338
Classroom-Purchased Services	\$140	\$58	\$63	\$63	\$66
Total Support Services	\$2,238	\$2,092	\$2,431	\$2,421	\$2,453
Support Services-Salaries and Benefits	\$1,774	\$1,504	\$1,689	\$1,665	\$1,797
Total Administrative Costs	\$1,623	\$1,496	\$1,657	\$1,681	\$1,681
Administration Salaries and Benefits	\$1,402	\$1,232	\$1,391	\$1,383	\$1,409
Total Operations and Maintenance of Plant	\$1,695	\$1,492	\$1,727	\$1,786	\$1,705
Operations and Maintenance-Salaries and Benefits	\$919	\$775	\$898	\$892	\$882
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$491	\$456	\$500	\$509	\$527
Total Equipment Costs	\$47	\$69	\$0	\$79	\$0
Legal Costs	\$11	\$21	\$15	\$15	\$15
Employee Benefits as a percentage of salaries*	27.74%	27.96%	29.86%	29.91%	32.27%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Partner with Essex Regional Educational Services Commission for therapy, evaluations and other special services	0
Others	Township of West Caldwell provides police coverage at extracurricular events in exchange for Township's use of facilities	0
Others	School facilities shared with township recreational programs, scouting activities and other community events	0
Others	Varsity Ice Hockey team as a cooperative with West Essex Regional High School	0
Others	Agreement that allows the West Essex YMCA to rent use of school facilities for after-school care program	0
Others	Partner with the Borough of Caldwell for use of the Caldwell Community Center for Boys and Girls Varsity Swimming	0
Transportation Services, including Fuel	Fuel provided at discounted rate by the Township of West Caldwell	0
Transportation Services, including Fuel	School buses shared with Caldwell-West Caldwell Recreation Department	0
Transportation Services, including Fuel	Special education transportation provided by the Sussex County Regional Cooperative	0
Purchasing	Cooperative purchasing agreements with Educational Services Commission of New Jersey, Educational Data Services and the Hunterdon County Educational Services Commission for classroom consumables and supplies	0
Municipal/Public Works	Entered into a joint-bid with the Township of West Caldwell for landscaping services	0
Municipal/Public Works	Sharing of equipment between the maintenance departments of the board of education and local municipalities	0
Insurance Coverages and Benefits	Health Benefits provided through the State of New Jersey - School Employee Health Benefits Plan	0
Insurance Coverages and Benefits	Workers Compension, Auto and Liability Insurance acquired through School Alliance Insurance Fund (SAIF), a joint insurance pool with dozens of other school districts	0

CALDWELL BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,442,397
(B) Estimated Net Taxable Valuation (as of 10/01/16)	995,365,800
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3505
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,049,013
(E) Estimated Net Taxable Valuation (as of 10/01/16)	995,365,800
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4114

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,442,397
(H) Estimated Equalized Valuation (as of 10/01/16)	1,082,699,062
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2416
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,049,013
(K) Estimated Equalized Valuation (as of 10/01/16)	1,082,699,062
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2976

WEST CALDWELL BOR	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	28,769,263
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,243,992,600
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2821
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	30,066,083
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,243,992,600

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3398

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	28,769,263
(H) Estimated Equalized Valuation (as of 10/01/16)	2,392,221,982
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2026
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	30,066,083
(K) Estimated Equalized Valuation (as of 10/01/16)	2,392,221,982
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2568

NAME=Dr. James Heinegg

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	27
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,000
Total Bonuses Amount	\$23,609
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15,000 (teachers uncapped)
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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	

NAME=Dr. James Heinegg

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	

NAME=Scott Klepisch

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$136,769
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	27
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,950
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15,000 (teachers uncapped)
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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	

NAME=Scott Klepisch

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	

NAME=Thomas Lambe

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$146,657
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	27
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,950
Total Bonuses Amount	\$10,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15,000 (teachers uncapped)
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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	

NAME=Thomas Lambe

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	