

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	2,273.0	2,269.0	2,277.0
Pupils On Roll Regular Shared-Time	2.0	2.0	0.0
Pupils On Roll Special Ed Full-Time	357.0	374.0	374.0
Pupils On Roll Special Ed Shared-Time	5.0	2.0	0.0
Pupils On Roll SUBTOTAL	2,637.0	2,647.0	2,651.0
Pupils in Private School Placements	33.0	38.0	38.0
Pupils Sent to Other Districts Regular	1.0	1.0	3.0
Pupils Sent to Other Districts Special Ed	6.0	6.0	8.5
Pupils Received		4.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	37,446,765	38,851,019	40,210,804
Total Tuition	10-1300	26,828	14,000	14,000
Transportation Fees From Individuals	10-1410	1,773	1,800	1,800
Rents And Royalties	10-1910	0	43,666	43,666
Unrestricted Miscellaneous Revenues	10-1XXX	136,982	32,250	32,250
Interest Earned On Capital Reserve Funds	10-1XXX	2,329	200	200
Other Restricted Miscellaneous Revenues	10-1XXX	69,927	56,426	70,055
Subtotal - Revenues From Local Sources		37,684,604	38,999,361	40,372,775
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	72,385	72,385	72,385
Extraordinary Aid	10-3131	449,001	391,111	200,000
Categorical Special Education Aid	10-3132	848,871	848,871	848,871
Categorical Security Aid	10-3177	40,034	40,034	40,034
Other State Aids	10-3XXX	26,537	52,050	52,050
Subtotal - Revenues From State Sources		1,436,828	1,404,451	1,213,340
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	15,334	20,129
Subtotal - Revenues From Federal Sources		0	15,334	20,129
Budgeted Fund Balance - Operating Budget	10-303	0	559,500	451,178
Withdrawal From Cap Res-For Local Share	10-307	0	268,000	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	264,461	0
Transfers From Other Funds	10-5200	6,871	0	0
Other Financing Sources	10-5XXX	807,788	0	0
Adjustment For Prior Year Encumbrances		0	368,740	0
Actual Revenues (Over)/Under Expenditures		-146,139	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Operating Budget		39,789,952	41,879,847	42,057,422
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	111,780	0	0
Total Revenues From Local Sources	20-1XXX	111,780	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	167,047	198,592	168,800
Total Revenues From State Sources		167,047	198,592	168,800
Revenues from Federal Sources:				
Title I	20-4411-4416	33,862	45,151	38,378
Title II	20-4451-4455	34,874	34,386	29,228
Title III	20-4491-4494	8,926	8,785	7,467
I.D.E.A. Part B (Handicapped)	20-4420-4429	886,064	600,089	506,405
Total Revenues From Federal Sources		963,726	688,411	581,478
Total Grants And Entitlements		1,242,553	887,003	750,278
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	846,504	950,124	1,365,293
Total Revenues From Local Sources		846,504	950,124	1,365,293
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	364,484	409,101	398,424
Budgeted Fund Balance	40-303	0	0	71,907
Total Local Repayment Of Debt		1,210,988	1,359,225	1,835,624
Total Repayment Of Debt		1,210,988	1,359,225	1,835,624

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues/Sources		42,243,493	44,126,075	44,643,324
Total Revenues/Sources Net of Transfers		42,243,493	44,126,075	44,643,324

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	12,317,149	12,825,064	12,948,929
Special Education - Instruction	11-2XX-100-XXX	2,866,560	2,941,106	3,049,600
Basic Skills/Remedial - Instruction	11-230-100-XXX	79,124	64,474	66,022
Bilingual Education - Instruction	11-240-100-XXX	113,447	117,507	120,853
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	218,608	285,822	286,278
School-Sponsored Athletics - Instruction	11-402-100-XXX	827,230	832,215	859,635
Community Services Programs/Operations	11-800-330-XXX	54,607	75,000	76,725
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,201,414	2,839,903	2,549,986
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	40,077	41,681	18,870
Undist. Expenditures - Health Services	11-000-213-XXX	516,701	529,230	543,976
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	520,553	632,351	900,890
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	983,617	1,063,391	1,087,563
Undist. Expenditures - Guidance	11-000-218-XXX	682,034	695,023	654,637
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,130,344	1,223,827	1,344,054
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	142,971	151,860	269,079
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	678,595	720,093	636,325
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,370	20,886	131,669
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	511,712	568,480	557,013
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,798,218	1,865,223	1,878,788
Undist. Expend. - Central Services	11-000-251-XXX	466,973	494,781	511,941
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	832,683	542,020	671,746
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	4,620,397	4,189,844	4,113,279
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,123,218	1,281,840	1,321,581
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,337,066	7,057,062	7,392,306
Total Undistributed Expenditures		22,594,943	23,917,495	24,583,703
Total General Current Expense		39,071,668	41,058,683	41,991,745

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	59,425	157,476	60,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	529,407	210,867	5,477
Capital Reserve - Transfer To Capital Projects	12-000-400-931	129,452	452,621	0
Interest Deposit To Capital Reserve	10-604	0	200	200
Total Capital Outlay		718,284	821,164	65,677
General Fund Grand Total		39,789,952	41,879,847	42,057,422
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	111,780	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	30,606	30,606	26,015
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	37,513	50,875	43,244
Nonpublic Handicapped Services	20-XXX-XXX-XXX	44,099	62,874	53,443
Nonpublic Nursing Services	20-XXX-XXX-XXX	43,077	43,077	36,615
Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,132	11,160	9,483
Other	20-XXX-XXX-XXX	620	0	0
Total Other State Projects		167,047	198,592	168,800
Total State Projects	20-XXX-XXX-XXX	167,047	198,592	168,800
Federal Projects:				
Title I	20-XXX-XXX-XXX	33,862	45,151	38,378
Title II	20-XXX-XXX-XXX	34,874	34,386	29,228
Title III	20-XXX-XXX-XXX	8,926	8,785	7,467
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	886,064	600,089	506,405
Total Federal Projects	20-XXX-XXX-XXX	963,726	688,411	581,478
Total Special Revenue Funds		1,242,553	887,003	750,278
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,210,988	1,359,225	1,835,624

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Debt Service Funds		1,210,988	1,359,225	1,835,624
Total Expenditures/Appropriations		42,243,493	44,126,075	44,643,324
Total Expenditures Net of Transfers		42,243,493	44,126,075	44,643,324

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	1,794,368	1,440,900	881,400	830,222
--Repayment of Debt	71,907	71,907	71,907	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,565,470	1,628,115	989,521	989,721
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	400,000	400,000	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0



Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,988	\$13,484	\$13,801	\$13,868	\$14,290
Total Classroom Instruction	\$7,276	\$7,300	\$7,637	\$7,658	\$8,178
Classroom-Salaries and Benefits	\$6,968	\$6,961	\$7,297	\$7,236	\$7,775
Classroom-General Supplies and Textbooks	\$187	\$241	\$238	\$320	\$344
Classroom-Purchased Services	\$120	\$97	\$102	\$103	\$59
Total Support Services	\$1,980	\$2,061	\$2,172	\$2,215	\$2,262
Support Services-Salaries and Benefits	\$1,617	\$1,691	\$1,738	\$1,739	\$1,604
Total Administrative Costs	\$1,565	\$1,654	\$1,663	\$1,624	\$1,624
Administration Salaries and Benefits	\$1,245	\$1,353	\$1,391	\$1,385	\$1,378
Total Operations and Maintenance of Plant	\$1,652	\$1,950	\$1,760	\$1,799	\$1,687
Operations and Maintenance-Salaries and Benefits	\$954	\$933	\$955	\$954	\$890
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$469	\$479	\$513	\$516	\$491
Total Equipment Costs	\$47	\$23	\$38	\$60	\$23
Legal Costs	\$24	\$17	\$24	\$19	\$19
Employee Benefits as a percentage of salaries*	26.52%	26.67%	30.33%	29.05%	29.76%

\*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 2014-15 revised appropriations and the 2015-16 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	Agreement that allows the West Essex YMCA to rent use of school facilities for after-school care program.	0
Others	School facilities shared with township recreational programs, scouting activities and other community events.	0
Others	Partnership with police departments for professional development programs	0
Others	Use of the Caldwell Recreation Center for boys and girls swimming	0
Others	Proposed cooperative Boys Ice Hockey team with West Essex Regional High School	0
Transportation Services, including Fuel	Special education transportation provided by the Sussex County Regional Cooperative	0
Transportation Services, including Fuel	Gasoline purchased through the local municipality	0
Purchasing	Cooperative purchasing agreements with Middlesex Regional Educational Services Commission, Educational Data Services and the Hunterdon County Educational Services Commission for classroom consumables and supplies	0
Municipal/Public Works	Sharing of equipment between the maintenance departments of the board of education and local municipalities	0
Technology Services	Proposed sharing of school district technology support services with the Borough of Caldwell and Township of West Caldwell	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
Insurance Coverages and Benefits	Health Benefits provided through the State of New Jersey's School Employee Health Benefits Plan	0

CALDWELL BOROUGH	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,571,926
(B) Estimated Net Taxable Valuation (as of 01/01/15)	1,007,578,748
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.2477
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,165,754
(E) Estimated Net Taxable Valuation (as of 01/01/15)	1,007,578,748
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.3067
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,571,926
(H) Estimated Equalized Valuation (as of 01/01/15)	1,064,904,624
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1806
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,165,754
(K) Estimated Equalized Valuation (as of 01/01/15)	1,064,904,624
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.2363
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WEST CALDWELL BOR	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	26,958,986
(B) Estimated Net Taxable Valuation (as of 01/01/15)	2,236,717,000
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.2053
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	28,205,513
(E) Estimated Net Taxable Valuation (as of 01/01/15)	2,236,717,000

(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2610
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	26,958,986
(H) Estimated Equalized Valuation (as of 01/01/15)	2,183,656,002
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2346
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	28,205,513
(K) Estimated Equalized Valuation (as of 01/01/15)	2,183,656,002
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.2917
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NAME=Frank Ennis

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Facilities
Base Annual Salary Amount	\$115,000
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	29
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	15
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$980
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 as per statute
Contractual Post-Employment Benefit Description of Payout of Vacation days	as per statute
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=Frank Ennis

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=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	07/01/12
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	15

NAME=James Heinegg

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$0
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 as per statute
Contractual Post-Employment Benefit Description of Payout of Vacation days	as per statute
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	
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	\$140,000
Full-Time Equivalent (FTE)	1.0

NAME=Thomas Lambe

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/27/14
End Date of Contract	06/30/15
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	15
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$6,450
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 as per statute
Contractual Post-Employment Benefit Description of Payout of Vacation days	as per statute
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	
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	



NAME=Thomas Lambe

CATEGORY	MEASURE
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	