

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	2,269.0	2,208.0	2,212.0
Pupils On Roll Regular Shared-Time	2.0	2.0	0.0
Pupils On Roll Special Ed Full-Time	374.0	400.0	406.0
Pupils On Roll Special Ed Shared-Time	2.0	5.0	0.0
Pupils On Roll SUBTOTAL	2,647.0	2,615.0	2,618.0
Pupils in Private School Placements	38.0	39.0	32.0
Pupils Sent to Contracted Preschool	0.0	0.0	4.0
Pupils Sent to Other Districts Regular	1.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	6.0	6.0	10.5
Pupils Received	4.0	4.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	38,851,019	40,210,804	41,618,188
Total Tuition	10-1300	30,114	14,000	14,000
Transportation Fees From Individuals	10-1410	6,148	1,800	1,000
Rents And Royalties	10-1910	76,785	43,666	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	28,862	32,250	32,250
Interest Earned On Capital Reserve Funds	10-1XXX	3,214	200	200
Other Restricted Miscellaneous Revenues	10-1XXX	103,687	70,055	70,055
Subtotal - Revenues From Local Sources		39,099,829	40,372,775	41,785,693
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	72,385	72,385	82,330
Extraordinary Aid	10-3131	473,712	200,000	379,738
Categorical Special Education Aid	10-3132	848,871	848,871	838,058
Categorical Security Aid	10-3177	40,034	40,034	46,270
Parcc Readiness Aid	10-3181		0	26,025
Per Pupil Growth Aid	10-3182		0	26,025
Professional Learning Community Aid	10-3183		0	25,815
Other State Aids	10-3XXX	80,064	52,050	0
Subtotal - Revenues From State Sources		1,515,066	1,213,340	1,424,261
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	20,129	24,154
Subtotal - Revenues From Federal Sources		0	20,129	24,154
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	451,178	300,000
Adjustment For Prior Year Encumbrances		0	304,976	0
Actual Revenues (Over)/Under Expenditures		1,275,214	0	0
Total Operating Budget		41,890,109	42,362,398	43,534,108

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	49,392	24,368	20,713
Total Revenues From Local Sources	20-1XXX	49,392	24,368	20,713
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	217,953	181,286	154,090
Total Revenues From State Sources		217,953	181,286	154,090
Revenues from Federal Sources:				
Title I	20-4411-4416	45,151	182,081	154,768
Title II	20-4451-4455	35,365	33,397	28,386
Title III	20-4491-4494	8,546	7,984	6,786
I.D.E.A. Part B (Handicapped)	20-4420-4429	611,052	629,687	535,234
Other	20-4XXX	98,770	305,978	0
Total Revenues From Federal Sources		798,884	1,159,127	725,174
Total Grants And Entitlements		1,066,229	1,364,781	899,977
Repayment of Debt:				
Transfers From Other Funds	40-5200	19,950	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	950,124	1,365,293	1,942,691
Total Revenues From Local Sources		950,124	1,365,293	1,942,691
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	409,101	398,424	865,538
Budgeted Fund Balance	40-303	0	71,907	0
Withdrawal From Debt Service Reserve	40-313	0	0	19,950
Total Local Repayment Of Debt		1,379,175	1,835,624	2,828,179

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-19,950	0	0
Total Repayment Of Debt		1,359,225	1,835,624	2,828,179
Total Revenues/Sources		44,315,563	45,562,803	47,262,264
Total Revenues/Sources Net of Transfers		44,315,563	45,562,803	47,262,264

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	12,869,575	12,749,152	13,062,427
Special Education - Instruction	11-2XX-100-XXX	2,981,019	3,110,549	3,164,433
Basic Skills/Remedial - Instruction	11-230-100-XXX	80,511	122,131	135,162
Bilingual Education - Instruction	11-240-100-XXX	106,182	110,224	112,250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	235,786	289,320	289,506
School-Sponsored Athletics - Instruction	11-402-100-XXX	835,633	864,322	870,080
Community Services Programs/Operations	11-800-330-XXX	66,077	76,725	76,725
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,760,285	2,447,447	2,888,574
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,450	18,870	18,692
Undist. Expenditures - Health Services	11-000-213-XXX	536,384	665,062	594,000
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	592,426	928,863	954,114
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,183,302	1,264,235	1,400,070
Undist. Expenditures - Guidance	11-000-218-XXX	692,290	637,500	645,922
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,228,476	1,281,157	1,276,582
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	165,154	278,683	281,755
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	718,412	671,913	612,926
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,463	116,971	116,971
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	524,083	561,120	549,706
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,790,915	1,869,189	1,874,227
Undist. Expend. - Central Services	11-000-251-XXX	542,591	518,617	525,268
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	629,266	726,967	775,130
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,954,120	4,302,964	4,178,326
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,118,579	1,447,283	1,608,562
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,770,121	7,106,198	7,501,716
Total Undistributed Expenditures		23,243,317	24,843,039	25,802,541
Total General Current Expense		40,418,100	42,165,462	43,513,124

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	122,956	191,259	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	133,105	5,477	5,477
Capital Reserve - Transfer To Capital Projects	12-000-400-931	1,215,948	0	0
Interest Deposit To Capital Reserve	10-604	0	200	200
Total Capital Outlay		1,472,009	196,936	5,677
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	15,307
General Fund Grand Total		41,890,109	42,362,398	43,534,108
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	49,392	24,368	20,713
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	31,518	27,693	23,539
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	42,485	44,800	38,079
Nonpublic Handicapped Services	20-XXX-XXX-XXX	47,347	52,533	44,652
Nonpublic Nursing Services	20-XXX-XXX-XXX	50,175	43,650	37,102
Nonpublic Technology Initiative	20-XXX-XXX-XXX	16,928	12,610	10,718
Other	20-XXX-XXX-XXX	29,500	0	0
Total Other State Projects		217,953	181,286	154,090
Total State Projects	20-XXX-XXX-XXX	217,953	181,286	154,090
Federal Projects:				
Title I	20-XXX-XXX-XXX	45,151	182,081	154,768
Title II	20-XXX-XXX-XXX	35,365	33,397	28,386
Title III	20-XXX-XXX-XXX	8,546	7,984	6,786
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	611,052	629,687	535,234
Other	20-XXX-XXX-XXX	98,770	305,978	0
Total Federal Projects	20-XXX-XXX-XXX	798,884	1,159,127	725,174
Total Special Revenue Funds		1,066,229	1,364,781	899,977

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,359,225	1,835,624	2,828,179
Total Debt Service Funds		1,359,225	1,835,624	2,828,179
Total Expenditures/Appropriations		44,315,563	45,562,803	47,262,264
Total Expenditures Net of Transfers		44,315,563	45,562,803	47,262,264

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	1,440,900	999,595	837,802	837,802
--Repayment of Debt	71,907	71,907	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,628,115	457,970	458,170	458,370
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	100,000	210,615	210,615
--Legal Reserve	400,000	700,000	300,000	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	0	19,950	19,950	0



Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,484	\$13,725	\$14,290	\$14,573	\$14,840
Total Classroom Instruction	\$7,300	\$7,630	\$8,178	\$8,191	\$8,480
Classroom-Salaries and Benefits	\$6,961	\$7,200	\$7,775	\$7,765	\$7,990
Classroom-General Supplies and Textbooks	\$241	\$290	\$344	\$360	\$427
Classroom-Purchased Services	\$97	\$140	\$59	\$65	\$63
Total Support Services	\$2,061	\$2,238	\$2,262	\$2,402	\$2,431
Support Services-Salaries and Benefits	\$1,691	\$1,774	\$1,604	\$1,696	\$1,689
Total Administrative Costs	\$1,654	\$1,623	\$1,624	\$1,657	\$1,657
Administration Salaries and Benefits	\$1,353	\$1,402	\$1,378	\$1,385	\$1,391
Total Operations and Maintenance of Plant	\$1,950	\$1,695	\$1,687	\$1,780	\$1,727
Operations and Maintenance-Salaries and Benefits	\$933	\$919	\$890	\$918	\$898
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$479	\$491	\$491	\$498	\$500
Total Equipment Costs	\$23	\$47	\$23	\$73	\$0
Legal Costs	\$17	\$11	\$19	\$19	\$15
Employee Benefits as a percentage of salaries*	26.67%	27.74%	29.76%	28.54%	29.86%

\*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 2015-16 revised appropriations and the 2016-17 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	Special education transportation provided by the Sussex County Regional Cooperative	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	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
Technology Services	Proposed sharing of school district technology support services, Data Center and server/network space with the Borough of Caldwell and Township of West Caldwell	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 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,365,313
(B) Estimated Net Taxable Valuation (as of 10/01/15)	995,365,800
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.3428
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,681,544
(E) Estimated Net Taxable Valuation (as of 10/01/15)	995,365,800
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.3745
-----	
B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,365,313
(H) Estimated Equalized Valuation (as of 10/01/15)	1,111,963,138
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2020
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,681,544
(K) Estimated Equalized Valuation (as of 10/01/15)	1,111,963,138
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2304
-----	
WEST CALDWELL BOR	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	27,549,182
(B) Estimated Net Taxable Valuation (as of 10/01/15)	2,243,992,600
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.2277
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	28,204,296
(E) Estimated Net Taxable Valuation (as of 10/01/15)	2,243,992,600

(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.2569
-----	
B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	27,549,182
(H) Estimated Equalized Valuation (as of 10/01/15)	2,303,581,422
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1959
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	28,204,296
(K) Estimated Equalized Valuation (as of 10/01/15)	2,303,581,422
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2244
-----	

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	07/01/15
End Date of Contract	06/30/20
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	10
Description of Other Contracted Non-Working Days	paid holidays
Total Allowances Amount	\$1,500
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=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=Thomas Lambe

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$143,220
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	06/30/16
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	paid holidays
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
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	