

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	2,214.0	2,185.0	2,193.0
On Roll Regular Shared-Time	3.0	3.0	0.0
On Roll Special Ed Full-Time	396.0	415.0	415.0
On Roll Special Ed Shared-Time	8.0	8.0	0.0
On Roll Subtotal	2,621.0	2,611.0	2,608.0
In Private School Placements	40.0	40.0	47.0
Sent to Other Districts Regular	0.0	0.0	9.5
Sent to Other Districts Special Ed	7.0	5.0	5.0
Received	6.0	1.0	0.0
In State Facilities	1.0	1.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	41,618,188	42,805,131	43,661,234
Total Tuition	10-1300	64,067	40,000	35,000
Transportation Fees From Individuals	10-1410	8,324	5,000	5,000
Rents And Royalties	10-1910	132,486	80,311	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	181,426	40,824	40,000
Interest Earned On Maintenance Reserve	10-1XXX	0	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	609	200	200
Subtotal - Revenues From Local Sources		42,005,100	42,971,516	43,821,484
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	109,300	82,330	257,436
Extraordinary Aid	10-3131	472,258	224,018	401,419
Categorical Special Education Aid	10-3132	838,058	838,058	971,862
Categorical Security Aid	10-3177	46,270	46,270	46,270
Parcc Readiness Aid	10-3181	26,025	26,025	0
Per Pupil Growth Aid	10-3182	26,025	26,025	0
Professional Learning Community Aid	10-3183	25,815	25,815	0
Subtotal - Revenues From State Sources		1,543,751	1,268,541	1,676,987
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	36,231
Subtotal - Revenues From Federal Sources		0	0	36,231
Budgeted Fund Balance - Operating Budget	10-303	0	300,632	300,000
Adjustment For Prior Year Encumbrances		0	380,619	0
Actual Revenues (Over)/Under Expenditures		-628,215	0	0
Total Operating Budget		42,920,636	44,921,308	45,834,702

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	70,478	85,235	0
Total Revenues From Local Sources	20-1XXX	70,478	85,235	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	206,580	214,869	182,634
Total Revenues From State Sources		206,580	214,869	182,634
Revenues from Federal Sources:				
Title I	20-4411-4416	179,884	205,024	174,268
Title II	20-4451-4455	23,368	62,253	52,914
Title III	20-4491-4494	3,353	10,133	8,613
I.D.E.A. Part B (Handicapped)	20-4420-4429	596,972	591,401	502,690
Other	20-4XXX	241,088	99,991	0
Total Revenues From Federal Sources		1,044,665	968,802	738,485
Total Grants And Entitlements		1,321,723	1,268,906	921,119
Repayment of Debt:				
Transfers From Other Funds	40-5200	41,449	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,942,691	1,864,180	1,978,677
Total Revenues From Local Sources		1,942,691	1,864,180	1,978,677
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	865,538	663,053	720,695
Budgeted Fund Balance	40-303	0	72,099	41,450
Total Local Repayment Of Debt		2,849,678	2,599,332	2,740,822
Actual Revenues (Over)/Under Expenditures		-21,500	0	0
Total Repayment Of Debt		2,828,178	2,599,332	2,740,822

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues/Sources		47,070,537	48,789,546	49,496,643
Total Revenues/Sources Net of Transfers		47,070,537	48,789,546	49,496,643

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	13,032,197	13,285,474	13,883,230
Special Education - Instruction	11-2XX-100-XXX	3,236,913	3,462,621	3,611,650
Basic Skills/Remedial - Instruction	11-230-100-XXX	55,934	68,120	206,194
Bilingual Education - Instruction	11-240-100-XXX	114,730	114,847	130,483
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	364,167	348,010	408,143
School-Sponsored Athletics - Instruction	11-402-100-XXX	876,831	936,619	949,642
Community Services Programs/Operations	11-800-330-XXX	67,777	76,814	78,396
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,634,435	2,759,487	2,881,048
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	21,546	23,552	24,118
Undist. Expenditures - Health Services	11-000-213-XXX	594,349	625,972	643,372
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	886,487	612,232	645,440
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,215,796	1,477,429	1,690,685
Undist. Expenditures - Guidance	11-000-218-XXX	672,340	765,024	854,184
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,366,363	1,320,795	1,702,992
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	340,012	304,458	307,816
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	547,901	566,146	791,516
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	116,103	131,165	131,165
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	557,575	677,605	616,323
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,888,836	1,956,056	2,033,060
Undist. Expend. - Central Services	11-000-251-XXX	533,077	528,010	544,711
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	697,518	731,755	521,741
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,913,382	4,450,709	4,405,994
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,530,196	1,594,790	1,502,433
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,212,220	7,878,442	7,183,044
Total Undistributed Expenditures		24,728,136	26,403,627	26,479,642
Interest Earned On Maintenance Reserve	10-606	0	50	50

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		42,476,685	44,696,182	45,747,430
Capital Expenditures:				
Equipment	12-XXX-XXX-730	438,474	186,449	49,060
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		443,951	192,126	54,737
Transfer Of Funds To Charter Schools	10-000-100-56X	0	33,000	32,535
General Fund Grand Total		42,920,636	44,921,308	45,834,702
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	70,478	85,235	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	26,284	25,965	22,069
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,279	35,874	30,492
Nonpublic Handicapped Services	20-XXX-XXX-XXX	54,055	53,964	45,868
Nonpublic Nursing Services	20-XXX-XXX-XXX	41,040	45,978	39,081
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,484	35,550	30,217
Nonpublic Security Aid	20-XXX-XXX-XXX	22,800	17,538	14,907
Other	20-XXX-XXX-XXX	13,638	0	0
Total Other State Projects		206,580	214,869	182,634
Total State Projects	20-XXX-XXX-XXX	206,580	214,869	182,634
Federal Projects:				
Title I	20-XXX-XXX-XXX	179,884	205,024	174,268
Title II	20-XXX-XXX-XXX	23,368	62,253	52,914
Title III	20-XXX-XXX-XXX	3,353	10,133	8,613
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	596,972	591,401	502,690
Other	20-XXX-XXX-XXX	241,088	99,991	0
Total Federal Projects	20-XXX-XXX-XXX	1,044,665	968,802	738,485
Total Special Revenue Funds		1,321,723	1,268,906	921,119

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,828,178	2,599,332	2,740,822
Total Debt Service Funds		2,828,178	2,599,332	2,740,822
Total Expenditures/Appropriations		47,070,537	48,789,546	49,496,643
Total Expenditures Net of Transfers		47,070,537	48,789,546	49,496,643

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	1,120,259	977,903	890,814	890,814
Unrestricted	Repayment of Debt	92,049	113,549	41,450	0
Restricted for General Operating Budget	Capital Reserve	888,419	1,326,669	1,413,958	1,414,158
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	300,000	500,000	500,050	500,100
Restricted for General Operating Budget	Legal Reserve	600,632	600,632	300,000	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,954	\$14,582	\$14,978	\$15,489	\$15,879
Total Classroom Instruction	\$7,381	\$8,430	\$8,559	\$8,810	\$8,858
Classroom-Salaries and Benefits	\$6,979	\$8,016	\$8,155	\$8,377	\$8,450
Classroom-General Supplies and Textbooks	\$345	\$353	\$338	\$358	\$332
Classroom-Purchased Services	\$58	\$61	\$66	\$75	\$76
Total Support Services	\$2,092	\$2,338	\$2,453	\$2,485	\$2,847
Support Services-Salaries and Benefits	\$1,504	\$1,632	\$1,797	\$1,810	\$1,928
Total Administrative Costs	\$1,496	\$1,625	\$1,681	\$1,749	\$1,725
Administration Salaries and Benefits	\$1,232	\$1,349	\$1,409	\$1,411	\$1,425
Total Operations and Maintenance of Plant	\$1,492	\$1,615	\$1,705	\$1,832	\$1,807
Operations and Maintenance-Salaries and Benefits	\$775	\$855	\$882	\$899	\$932
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$456	\$535	\$527	\$550	\$578
Total Equipment Costs	\$69	\$168	\$0	\$72	\$19
Legal Costs	\$21	\$20	\$15	\$54	\$23
Employee Benefits as a percentage of salaries*	27.96%	28.71%	32.27%	29.91%	25.82%

*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 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 2017-18 revised appropriations and the 2018-19 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)
Business Services	Agreement that allows the West Essex YMCA to rent use of school facilities for after-school care program	0
Special Education Services	Partner with Essex Regional Educational Services Commission for therapy, evaluations and other special services	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 Educational Services Commission of New Jersey, Educational Data Services, the Hunterdon County Educational Services Commission and E&I for classroom consumables and supplies	0
Municipal/Public Works	Township of West Caldwell provides police coverage at extracurricular events in exchange for Township's use of facilities	0
Municipal/Public Works	School facilities shared with township recreational programs, scouting activities and other community events	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
Municipal/Public Works	Partner with the Borough of Caldwell for use of the Caldwell Community Center for Boys and Girls Varsity Swimming	0
Insurance Coverages and Benefits	Workers Compensation, Auto and Liability Insurance acquired through School Alliance Insurance Fund (SAIF), a joint insurance pool with dozens of other school districts	0

ID=Caldwell Borough

Category	Amount
(A) General Fund School Levy	13,577,800
(D) Total School Levy	14,181,339
(B) Estimated Net Taxable Valuation (as of 01/01/18)	1,028,175,900
(H) Estimated Equalized Valuation (as of 01/01/18)	1,160,886,094
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3206
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3793
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1696
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2216

ID=West Caldwell Bor

Category	Amount
(A) General Fund School Levy	29,655,383
(D) Total School Levy	30,978,206
(B) Estimated Net Taxable Valuation (as of 01/01/18)	2,258,725,300
(H) Estimated Equalized Valuation (as of 01/01/18)	2,506,672,943
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3129
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3715
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1831
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2358

Name=James Heinegg

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$177,063
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/22
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	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Federal holidays
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
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Scott Klepesch

Category	Measure
Job Title	Assistant Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$143,133
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Federal holidays
Total Allowances Amount	\$2,000
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
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Scott Klepesch

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Thomas Lambe

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$153,760
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Federal 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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported