

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	2,194.0	2,265.0	2,261.0
On Roll Regular Shared-Time	0.0	0.0	2.0
On Roll Special Ed Full-Time	417.0	421.0	430.0
On Roll Special Ed Shared-Time	6.0	2.0	0.0
On Roll Subtotal	2,617.0	2,688.0	2,693.0
In Private School Placements	31.0	38.0	33.0
Sent to Other Districts Regular	0.0	0.0	1.0
Sent to Other Districts Special Ed	6.0	3.5	0.0
Received	1.0	4.0	0.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	44,142,161	45,232,743	46,576,879
	Total Tuition	10-1300	28,223	35,000	35,000
	Transportation Fees from Individuals	10-1410	0	5,000	5,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	17,570	15,000	15,000
	Rents and Royalties	10-1910	161,205	80,000	80,000
	Unrestricted Miscellaneous Revenues	10-1XXX	185,424	40,000	40,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	40,001	200	200
	Total Revenues from Local Sources		44,574,584	45,408,043	46,752,179
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	342,698	342,698	342,698
	Extraordinary Aid	10-3131	822,187	401,419	401,419
	Categorical Special Education Aid	10-3132	1,075,651	1,257,414	1,580,355
	Categorical Security Aid	10-3177	226,292	226,292	226,292
	Other State Aids	10-3XXX	31,610	0	0
	Total Revenues from State Sources		2,498,438	2,227,823	2,550,764
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	39,969	0
	Total Revenues from Federal Sources		0	39,969	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	316,205	300,000
	Transfers from Other Funds	10-5200	69,668	0	0
	Adjustment for Prior Year Encumbrances		0	822,252	0
	Actual Revenues (Over)/Under Expenditures		-1,012,277	0	0
General Fund Revenues	Total Operating Budget		46,130,413	48,814,292	49,602,943
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	28,722	0	0
	Total Revenues from Local Sources	20-1XXX	28,722	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	222,881	0	0
	Total Revenues from State Sources		222,881	0	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	171,656	194,479	165,307
	Title II	20-4451-4455	49,960	53,672	45,620
	Title III	20-4491-4494	0	2,326	1,977
	Title IV	20-4471-4474	11,617	12,557	10,673
	I.D.E.A. Part B (Handicapped)	20-4420-4429	587,867	608,098	516,883
	Other	20-4XXX	9,668	0	0
	Total Revenues from Federal Sources		830,768	871,132	740,460
Special Revenue Fund Revenues	Total Grants and Entitlements		1,082,371	871,132	740,460
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,978,677	1,988,822	2,012,970
	Total Revenues from Local Sources		1,978,677	1,988,822	2,012,970
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	720,695	708,603	720,479
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	4,751
	Total Local Repayment of Debt		2,699,372	2,697,425	2,738,200
	Actual Revenues (Over)/Under Expenditures		36,600	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,735,972	2,697,425	2,738,200
All Fund Revenues	Total Revenues/Sources		49,948,756	52,382,849	53,081,603
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		49,948,756	52,382,849	53,081,603

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	13,816,724	14,430,314	15,022,452
	Special Education-Instruction	11-2XX-100-XXX	3,379,037	3,666,397	3,838,692
	Basic Skills/Remedial-Instruction	11-230-100-XXX	195,183	121,864	127,330
	Bilingual Education-Instruction	11-240-100-XXX	127,321	117,737	121,148
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	405,113	412,601	423,938
	School-Sponsored Athletics-Instruction	11-402-100-XXX	914,824	1,181,049	1,181,049
	Community Services Programs/Operations	11-800-330-XXX	78,444	163,313	168,132
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,435,394	2,689,591	2,661,081
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,468	25,000	26,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	652,975	684,674	650,074
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	566,665	597,479	640,001
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,562,140	1,789,335	1,752,555
	Undistributed Expenditures-Guidance	11-000-218-XXX	874,065	993,330	935,151
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,137,861	1,600,719	1,533,817
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	394,883	428,324	517,333
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	768,642	887,447	912,266
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	58,285	53,437	53,437
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	613,466	685,190	696,658
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,902,855	1,954,019	1,980,146
	Undistributed Expenditures-Central Services	11-000-251-XXX	534,633	599,444	655,239
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	547,364	379,833	324,423
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,863,132	5,200,342	5,083,039
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,100,220	1,091,967	1,068,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,454,760	8,392,627	9,089,205
	Total Undistributed Expenditures		26,491,808	28,052,758	28,578,425
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		45,408,454	48,146,133	49,461,266

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	402,907	279,287	136,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	319,052	388,672	5,477
	Interest Deposit to Capital Reserve	10-604	0	200	200
	Total Capital Outlay		721,959	668,159	141,677
General Fund Expenses and Transfers	General Fund Grand Total		46,130,413	48,814,292	49,602,943
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	28,722	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	23,075	0	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	30,911	0	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	45,796	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	42,486	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	15,590	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	65,023	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	222,881	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	171,656	194,479	165,307
	Title II	20-XXX-XXX-XXX	49,960	53,672	45,620
	Title III	20-XXX-XXX-XXX	0	2,326	1,977
	Title IV	20-XXX-XXX-XXX	11,617	12,557	10,673
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	587,867	608,098	516,883
	Other	20-XXX-XXX-XXX	9,668	0	0
	Total Federal Projects	20-XXX-XXX-XXX	830,768	871,132	740,460
Special Revenue Fund Expenses	Total Special Revenue Funds		1,082,371	871,132	740,460
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,735,972	2,697,425	2,738,200
	Total Debt Service Funds		2,735,972	2,697,425	2,738,200
All Fund Expenses	Total Expenditures/Appropriations		49,948,756	52,382,849	53,081,603
Expenses Net of Transfers	Total Expenditures Net of Transfers		49,948,756	52,382,849	53,081,603

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	2,131,738	2,643,758	2,943,958	2,944,158
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	700,000	700,000	622,795	622,895
	Legal Reserve	616,205	616,205	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	1,163,681	1,374,986	959,841	959,841
	Repayment of Debt	41,351	4,751	4,751	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,068	\$15,945	\$16,497	\$16,511	\$16,988
Total Classroom Instruction	\$8,678	\$8,717	\$8,914	\$8,873	\$9,352
Classroom-Salaries and Benefits	\$8,246	\$8,172	\$8,494	\$8,461	\$8,922
Classroom-General Supplies and Textbooks	\$356	\$463	\$319	\$330	\$342
Classroom-Purchased Services	\$75	\$82	\$101	\$82	\$87
Total Support Services	\$2,512	\$2,951	\$3,062	\$2,877	\$2,873
Support Services-Salaries and Benefits	\$1,760	\$2,003	\$2,050	\$2,086	\$2,105
Total Administrative Costs	\$1,646	\$1,674	\$1,668	\$1,695	\$1,694
Administration Salaries and Benefits	\$1,361	\$1,371	\$1,370	\$1,379	\$1,392
Total Operations and Maintenance of Plant	\$1,649	\$1,977	\$2,207	\$2,302	\$2,289
Operations and Maintenance-Salaries and Benefits	\$864	\$926	\$1,175	\$1,148	\$1,196
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$533	\$564	\$571	\$657	\$664
Total Equipment Costs	\$143	\$153	\$19	\$104	\$51
Legal Costs	\$52	\$14	\$15	\$17	\$17
Employee Benefits as a percentage of salaries*	28.91%	27.50%	29.54%	28.84%	30.27%

*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 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 2019-20 revised appropriations and the 2020-21 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	member of School Alliance Insurance Fund with many other school districts	0
Municipal/Public Works	joint landscaping bid with Township of West Caldwell	0
	lease of athletic field to Township of West Caldwell	0
	purchase of ice melt from Township of West Caldwell	0
Transportation Services, including Fuel	purchase fuel from Township of West Caldwell	0
	provide busing to North Caldwell and West Essex Boards of Education	0
	partner with Sussex County Regional Cooperative for shared transportation routes	0

Estimated Tax Rates

Municipality	Category	Amount
Caldwell Borough	(A) General Fund School Levy	14,400,169
	(D) Total School Levy	15,028,842
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,032,641,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,152,125,414
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3945
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4554
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2499
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3044
West Caldwell Bor	(A) General Fund School Levy	31,481,660
	(D) Total School Levy	32,853,882
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,263,631,400
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,497,525,158
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3908
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4514
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2605
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3155

Employee Contract List for District

Name	Category	Measure
Dr. James Heinegg	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$181,747
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	holidays
	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$25,000
	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 by State of NJ
	Contractual Post-Employment Benefit Description of Payout of Vacation days	at daily rate as per contract
	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

Employee Contract List for District

Name	Category	Measure
Dr. James Heinegg	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
Kaitlin Jones	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$158,620
	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	07/01/19
	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	12
	Description of Other Contracted Non-Working Days	holidays

Employee Contract List for District

Name	Category	Measure
Kaitlin Jones	Total Allowances Amount	\$5,950
	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 by State of NJ
	Contractual Post-Employment Benefit Description of Payout of Vacation days	daily rate as per contract
	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
	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	
Thomas Lambe	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$158,805
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Thomas Lambe	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	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	12
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$5,950
	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 by State of NJ
	Contractual Post-Employment Benefit Description of Payout of Vacation days	daily rate as per contract
	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
	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

Employee Contract List for District

Name	Category	Measure
Thomas Lambe	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