

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	2,185.0	2,194.0	2,245.0
On Roll Regular Shared-Time	3.0		0.0
On Roll Special Ed Full-Time	415.0	417.0	417.0
On Roll Special Ed Shared-Time	8.0	6.0	0.0
On Roll Subtotal	2,611.0	2,617.0	2,662.0
In Private School Placements	40.0	31.0	36.0
Sent to Other Districts Special Ed	5.0	6.0	0.0
Received	1.0	1.0	0.0
In State Facilities	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	42,805,131	44,261,234	45,232,743
	Total Tuition	10-1300	78,049	35,000	35,000
	Transportation Fees from Individuals	10-1410	10,535	5,000	5,000
	Rents and Royalties	10-1910	127,633	80,000	80,000
	Unrestricted Miscellaneous Revenues	10-1XXX	183,356	40,000	40,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	100
	Interest Earned on Capital Reserve Funds	10-1XXX	5,069	200	200
	Total Revenues from Local Sources		43,209,773	44,421,484	45,393,043
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	120,610	342,698	342,698
	Extraordinary Aid	10-3131	505,698	401,419	401,419
	Categorical Special Education Aid	10-3132	971,862	1,075,651	1,257,414
	Categorical Security Aid	10-3177	46,270	226,292	226,292
	PARCC Readiness Aid	10-3181	26,025	0	0
	Per Pupil Growth Aid	10-3182	26,025	0	0
	Professional Learning Community Aid	10-3183	25,815	0	0
	Total Revenues from State Sources		1,722,305	2,046,060	2,227,823
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	36,231	39,969
	Total Revenues from Federal Sources		0	36,231	39,969
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	300,000	316,205
	Transfers from Other Funds	10-5200	30,110	0	0
	Adjustment for Prior Year Encumbrances		0	533,300	0
	Actual Revenues (Over)/Under Expenditures		-1,359,101	0	0
General Fund Revenues	Total Operating Budget		43,603,087	47,337,075	47,977,040
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	69,143	0	0
	Total Revenues from Local Sources	20-1XXX	69,143	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	223,472	182,634	0
	Total Revenues from State Sources		223,472	182,634	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	204,974	201,265	159,940
	Title II	20-4451-4455	62,253	50,735	40,320
	Title III	20-4491-4494	9,943	0	0
	Title IV	20-4471-4474	0	12,283	9,800
	I.D.E.A. Part B (Handicapped)	20-4420-4429	594,401	617,859	491,465
	Other	20-4XXX	106,233	0	0
	Total Revenues from Federal Sources		977,804	882,142	701,525
Special Revenue Fund Revenues	Total Grants and Entitlements		1,270,419	1,064,776	701,525
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,864,180	1,973,926	1,988,822
	Total Revenues from Local Sources		1,864,180	1,973,926	1,988,822
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	663,053	720,695	708,603
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	41,351	0
	Total Local Repayment of Debt		2,527,233	2,735,972	2,697,425
	Actual Revenues (Over)/Under Expenditures		72,198	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,599,431	2,735,972	2,697,425
All Fund Revenues	Total Revenues/Sources		47,472,937	51,137,823	51,375,990
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		47,472,937	51,137,823	51,375,990

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	13,325,789	14,302,411	14,214,599
	Special Education-Instruction	11-2XX-100-XXX	3,391,740	3,328,947	3,567,507
	Basic Skills/Remedial-Instruction	11-230-100-XXX	72,566	220,426	220,032
	Bilingual Education-Instruction	11-240-100-XXX	114,847	129,914	128,202
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	364,907	415,148	412,148
	School-Sponsored Athletics-Instruction	11-402-100-XXX	886,737	947,664	958,010
	Community Services Programs/Operations	11-800-330-XXX	69,924	83,573	86,039
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,458,883	2,580,231	2,689,591
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,600	24,468	25,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	624,631	651,364	651,438
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	616,079	563,416	649,197
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,610,571	1,655,181	1,675,420
	Undistributed Expenditures-Guidance	11-000-218-XXX	750,647	882,435	875,400
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,268,439	2,153,430	2,275,483
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	393,852	408,630	467,877
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	614,141	771,375	773,747
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	89,820	119,193	75,664
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	624,685	653,123	663,123
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,939,895	1,964,109	1,997,811
	Undistributed Expenditures-Central Services	11-000-251-XXX	505,594	539,599	553,742
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	623,303	387,335	374,451
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,030,562	5,151,131	4,870,508
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,270,795	1,397,301	1,316,028
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,551,732	7,742,119	8,400,246
	Total Undistributed Expenditures		24,997,229	27,644,440	28,334,726
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	100
General Fund Current Expenses	Total General Current Expense		43,223,739	47,072,573	47,921,363

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	373,871	226,290	50,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	5,477	5,477	5,477
	Interest Deposit to Capital Reserve	10-604	0	200	200
	Total Capital Outlay		379,348	231,967	55,677
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	32,535	0
	General Fund Grand Total		43,603,087	47,337,075	47,977,040
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	69,143	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	25,965	22,069	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	42,251	30,492	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	56,118	45,868	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	45,978	39,081	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	17,538	30,217	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	35,550	14,907	0
	Other	20-XXX-XXX-XXX	72	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	223,472	182,634	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	204,974	201,265	159,940
	Title II	20-XXX-XXX-XXX	62,253	50,735	40,320
	Title III	20-XXX-XXX-XXX	9,943	0	0
	Title IV	20-XXX-XXX-XXX	0	12,283	9,800
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	594,401	617,859	491,465
	Other	20-XXX-XXX-XXX	106,233	0	0
	Total Federal Projects	20-XXX-XXX-XXX	977,804	882,142	701,525
Special Revenue Fund Expenses	Total Special Revenue Funds		1,270,419	1,064,776	701,525
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,599,431	2,735,972	2,697,425
	Total Debt Service Funds		2,599,431	2,735,972	2,697,425
All Fund Expenses	Total Expenditures/Appropriations		47,472,937	51,137,823	51,375,990
Expenses Net of Transfers	Total Expenditures Net of Transfers		47,472,937	51,137,823	51,375,990

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,326,669	2,131,738	2,259,543	2,259,743
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	500,000	700,000	800,050	800,150
	Legal Reserve	600,632	616,205	316,205	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	977,903	1,163,681	936,076	936,076
	Repayment of Debt	113,549	41,351	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,582	\$15,068	\$16,101	\$16,486	\$16,497
Total Classroom Instruction	\$8,430	\$8,678	\$9,054	\$9,009	\$8,914
Classroom-Salaries and Benefits	\$8,016	\$8,246	\$8,620	\$8,564	\$8,494
Classroom-General Supplies and Textbooks	\$353	\$356	\$359	\$348	\$319
Classroom-Purchased Services	\$61	\$75	\$76	\$98	\$101
Total Support Services	\$2,338	\$2,512	\$2,846	\$3,049	\$3,062
Support Services-Salaries and Benefits	\$1,632	\$1,760	\$1,927	\$1,994	\$2,050
Total Administrative Costs	\$1,625	\$1,646	\$1,749	\$1,668	\$1,668
Administration Salaries and Benefits	\$1,349	\$1,361	\$1,450	\$1,356	\$1,370
Total Operations and Maintenance of Plant	\$1,615	\$1,649	\$1,807	\$2,100	\$2,207
Operations and Maintenance-Salaries and Benefits	\$855	\$864	\$932	\$909	\$1,175
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$535	\$533	\$577	\$588	\$571
Total Equipment Costs	\$168	\$143	\$19	\$87	\$19
Legal Costs	\$20	\$52	\$23	\$15	\$15
Employee Benefits as a percentage of salaries*	28.71%	28.91%	25.84%	27.96%	29.54%

*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 2018-19 revised appropriations and the 2019-20 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)
Business Services	Agreement that allows the West Essex YMCA to rent use of school facilities for an after-school care program	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
Municipal/Public Works	Negotiating a lease of a school field to Township of West Caldwell, with shared use by school district and recreation programs.	0
	Township of West Caldwell provides police coverage at extracurricular events in exchange for Township's use of facilities	0
	Contract with the Borough of Caldwell for use of the Caldwell Community Center for Boys and Girls Varsity Swimming	0
	Negotiating a lease of a school field to Township of West Caldwell, with shared use by school district and recreation programs.	0
Purchasing	Contract with the Borough of Caldwell for use of the Caldwell Community Center for Boys and Girls Varsity Swimming.	0
	Purchasing Cooperative purchasing agreements with Educational Services Commission of New Jersey, Educational Data Services, Hunterdon County Educational Services Commission and E & I	0
Special Education Services	Partner with Essex Regional Educational Services Commission for therapy, evaluations and other special services	0
	Our district provides out of district transportation services for a student from North Caldwell.	0
Transportation Services, including Fuel	Fuel provided at discounted rate by the Township of West Caldwell	0
	Special education transportation provided by the Sussex County Regional Cooperative	0

Estimated Tax Rates

Municipality	Category	Amount
Caldwell Borough	(A) General Fund School Levy	14,207,425
	(D) Total School Levy	14,832,904
	(B) Estimated Net Taxable Valuation (as of 01/01/19)	1,032,641,300
	(H) Estimated Equalized Valuation (as of 01/01/19)	1,161,725,651
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3758
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4364
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2230
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2768
West Caldwell Bor	(A) General Fund School Levy	30,802,999
	(D) Total School Levy	32,156,337
	(B) Estimated Net Taxable Valuation (as of 01/01/19)	2,263,631,400
	(H) Estimated Equalized Valuation (as of 01/01/19)	2,537,089,119
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3608
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4206
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2141
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2675

Employee Contract List for District

Name	Category	Measure
James Heinegg	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$178,183
	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	non-working 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	applicable as per law
	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
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	\$154,000
	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	08/29/18
	End Date of Contract	06/30/19
	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	14
Description of Other Contracted Non-Working Days	non-working holidays	

Employee Contract List for District

Name	Category	Measure
Kaitlin Jones	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)	\$5,000
	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	applicable as per law
	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	\$154,180
	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	07/01/18
	End Date of Contract	06/30/19
	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	14
	Description of Other Contracted Non-Working Days	None Reported
	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)	\$982
	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	applicable as per law
	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