

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	590.0	567.0	588.0
On Roll Special Ed Full-Time	100.0	99.0	96.0
On Roll Subtotal	690.0	666.0	684.0
In Private School Placements	1.0	3.0	5.0
Received	10.0	7.0	16.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,867,700	12,292,153	12,699,711
Total Tuition	10-1300	106,331	64,800	66,600
Rents And Royalties	10-1910	0	8,850	8,850
Unrestricted Miscellaneous Revenues	10-1XXX	125,120	13,000	24,500
Subtotal - Revenues From Local Sources		12,099,151	12,378,803	12,799,661
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	84,466	84,466	84,466
Extraordinary Aid	10-3131	307,758	100,000	100,000
Categorical Special Education Aid	10-3132	88,313	127,099	150,510
Categorical Security Aid	10-3177	48,882	48,882	51,981
Adjustment Aid	10-3178	1	1	0
Parcc Readiness Aid	10-3181	6,540	6,540	0
Per Pupil Growth Aid	10-3182	6,540	6,540	0
Professional Learning Community Aid	10-3183	6,430	6,430	0
Subtotal - Revenues From State Sources		548,930	379,958	386,957
Budgeted Fund Balance - Operating Budget	10-303	327,133	215,186	282,758
Withdrawal From Cap Res-For Local Share	10-307	0	11,464	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	494,090	0	0
Transfers From Other Funds	10-5200	12,089	0	0
Adjustment For Prior Year Encumbrances		0	171,743	0
Actual Revenues (Over)/Under Expenditures		-1,780,550	0	0
Total Operating Budget		11,700,843	13,157,154	13,469,376
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title I	20-4411-4416	54,658	72,359	61,505
Title II	20-4451-4455	6,505	16,599	14,109
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	147,682	148,125	125,906
Total Revenues From Federal Sources		208,845	247,083	210,020
Total Grants And Entitlements		208,845	247,083	210,020
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	680,375	658,975	632,575
Total Revenues From Local Sources		680,375	658,975	632,575
Total Local Repayment Of Debt		680,375	658,975	632,575
Total Repayment Of Debt		680,375	658,975	632,575
Total Revenues/Sources		12,590,063	14,063,212	14,311,971
Total Revenues/Sources Net of Transfers		12,590,063	14,063,212	14,311,971

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,601,960	3,768,756	3,721,794
Special Education - Instruction	11-2XX-100-XXX	1,635,625	1,847,003	1,949,315
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	38,609	146,900	348,900
Undist. Expenditures - Health Services	11-000-213-XXX	136,911	147,302	146,405
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	452,234	500,333	489,841
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	96,044	126,727	207,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	352,344	446,246	456,442
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	6,500	4,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	120,570	138,006	132,198
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	21,238	33,950	27,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	290,216	475,839	411,747
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	341,769	395,907	387,717
Undist. Expend. - Central Services	11-000-251-XXX	262,631	276,397	275,295
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	56,254	67,500	66,950
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,142,043	1,375,513	1,258,936
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	255,214	569,510	551,934
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,368,419	2,809,501	3,022,013
Total Undistributed Expenditures		5,934,496	7,516,131	7,786,878
Total General Current Expense		11,172,081	13,131,890	13,457,987
Capital Expenditures:				
Equipment	12-XXX-XXX-730	23,283	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	11,389	13,800	11,389
Capital Reserve - Transfer To Capital Projects	12-000-400-931	494,090	11,464	0
Total Capital Outlay		528,762	25,264	11,389
General Fund Grand Total		11,700,843	13,157,154	13,469,376

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	54,658	72,359	61,505
Title II	20-XXX-XXX-XXX	6,505	16,599	14,109
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	147,682	148,125	125,906
Total Federal Projects	20-XXX-XXX-XXX	208,845	247,083	210,020
Total Special Revenue Funds		208,845	247,083	210,020
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	680,375	658,975	632,575
Total Debt Service Funds		680,375	658,975	632,575
Total Expenditures/Appropriations		12,590,063	14,063,212	14,311,971
Total Expenditures Net of Transfers		12,590,063	14,063,212	14,311,971

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	567,319	597,944	457,758	250,000
Unrestricted	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	2,780,197	3,578,407	3,565,200	3,565,200
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	324,335	424,335	424,335	424,335
Restricted for General Operating Budget	Legal Reserve	225,000	150,000	75,000	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
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	\$15,726	\$15,718	\$17,498	\$18,642	\$18,358
Total Classroom Instruction	\$9,978	\$9,906	\$10,722	\$11,299	\$11,319
Classroom-Salaries and Benefits	\$9,148	\$8,982	\$9,871	\$10,361	\$10,589
Classroom-General Supplies and Textbooks	\$604	\$673	\$576	\$603	\$423
Classroom-Purchased Services	\$226	\$251	\$274	\$335	\$308
Total Support Services	\$1,994	\$2,092	\$2,453	\$2,606	\$2,661
Support Services-Salaries and Benefits	\$1,640	\$1,491	\$1,799	\$1,825	\$1,824
Total Administrative Costs	\$1,784	\$1,794	\$2,146	\$2,350	\$2,204
Administration Salaries and Benefits	\$1,581	\$1,613	\$1,775	\$1,896	\$1,871
Total Operations and Maintenance of Plant	\$1,963	\$1,920	\$2,170	\$2,380	\$2,165
Operations and Maintenance-Salaries and Benefits	\$994	\$1,036	\$1,082	\$1,137	\$1,136
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$28	\$34	\$0	\$0	\$0
Legal Costs	\$49	\$21	\$68	\$79	\$69
Employee Benefits as a percentage of salaries*	34.65%	35.19%	38.54%	38.25%	40.06%

\*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.

Item	Line Number	Source	Amount	Explanation
1	580	Extraordinary Aide	207,758	Prior Year
1	140	Parent Paid Preschool Tuitions	66,600	18 @ \$3,700
1	260	Facility Use	8,850	Rental of School Space
1	300	Misc	6,500	Miscellaneous Revenues Collected
2	300	Valley National Bank	18,000	Interest on Bank Accounts



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	North Caldwell utilizes Sussex County Regional Cooperative for Special Education Transportation Services. We also utilize the Essex Regional Educational Services Commission for regular Transportation Services and all routes are tiered with neighboring districts for a cost savings.	0
Purchasing	North Caldwell purchases off State Contracts provided by the New Jersey Department of Treasury.	0
Purchasing	North Caldwell participates in ACES - Alliance for Competitive Energy Services.	0
Purchasing	North Caldwell participates in ACT - Alliance for Competitive Telecommunications.	0
Purchasing	North Caldwell participates in E-RATE - Federal Universal Program.	0
Purchasing	North Caldwell uses Educational Data Services to order supplies at a reduced cost.	0
Professional Staff Development	North Caldwell partners with Essex Fells, Fairfield, Roseland and West Essex to reduce the cost of providing Professional Development.	0
Technology Services	North Caldwell contracts with Asbury Park School District's Technology Center for Accounting, Personnel and Payroll Software Systems. Asbury Park ITC also processes payroll, and prints checks issued by the district.	0
Insurance Coverages and Benefits	North Caldwell utilizes New Jersey Schools' Insurance Group for Property and Liability Insurance.	0
Insurance Coverages and Benefits	North Caldwell utilizes Morris Essex Insurance Group for Workers' Compensation Insurance.	0

ID=North Caldwell

Category	Amount
(A) General Fund School Levy	12,699,711
(D) Total School Levy	13,332,286
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,600,184,800
(H) Estimated Equalized Valuation (as of 10/01/17)	1,802,762,639
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7936
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8332
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7045
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7395

Name=Chris Checchetto

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$127,000
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	220
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	11
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,270
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	After 15 Years of Service - Max Pay Out Amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Permitted
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Permitted
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=Chris Checchetto

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=Linda Freda

Category	Measure
Job Title	Superintendent
Job Title II	Special Ed Director
Base Annual Salary Amount	\$155,850
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	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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,558
Total Bonuses Amount	\$23,362
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$338
District Contributions Above Teacher Contract for Retirement Plans	\$1,000
Total Contractual Post-Employment Benefit Amount	\$40,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Amount at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Amount at Retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Permitted
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=Linda Freda

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=Michael Halik

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$136,000
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,360
Total Bonuses Amount	\$5,780
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$899
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	Max Amount Permitted at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Permitted
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Permitted
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=Michael Halik

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=Michael Stefanelli

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$142,250
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	220
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	11
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,423
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	After 15 Years of Service - Max Payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Permitted
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Permitted
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=Michael Stefanelli

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 Falco

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings and Grounds
Base Annual Salary Amount	\$106,500
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	240
Contracted Number of Annual Vacation Days	20
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,501
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	After 15 Years of Service Max Payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Permitted
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Permitted
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 Falco

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