

08/17/2009

ESSEX - WEST ESSEX REGIONAL

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	1350	1364	1373
Pupils on Roll Regular Shared-Time	10	5	12
Pupils on Roll - Special Full-Time	213	205	208
Pupils on Roll - Special Shared-Time	11	8	19
Private School Placements	24	31	27
Pupils Sent to Other Districts-Reg Prog	7		
Pupils Sent to Other Dists-Spec Ed Prog	7	10	10
Pupils Received	2	1	1
Pupils in State Facilities	1		

ESSEX - WEST ESSEX REGIONAL

Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		818,000	105,774
Transfers from Other Funds	10-5200	107,564		
Revenues from Local Sources:				
Local Tax Levy	10-1210	26,009,320	27,347,610	28,131,681
Tuition	10-1300	46,944	119,600	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	736,165	235,000	200,000
SUBTOTAL		26,792,429	27,702,210	28,356,681
Revenues from State Sources:				
Transportation Aid	10-3120	578,467		
Special Education Aid	10-3130	628,699		
Bilingual Education	10-3140	3,522		
Stabilization Aid	10-3171	99,284		
Extraordinary Aid	10-3131	122,285	167,932	
Consolidated Aid	10-3195	118,282		
Additional Formula Aid	10-3196	90,004		
Other State Aids	10-3XXX	181,893		
Categorical Special Education Aid	10-3132		915,273	808,283
Categorical Security Aid	10-3177		120,817	123,557
Categorical Transportation Aid	10-3121		648,441	752,691
SUBTOTAL		1,822,436	1,852,463	1,684,531
Actual Revenues (Over)/Under Expenditures		266,830		
TOTAL OPERATING BUDGET		28,989,259	30,372,673	30,146,986
GRANTS AND ENTITLEMENTS				
Revenues from Federal Sources:				
Title I	20-4411-4416	40,890	40,890	65,268
I.D.E.A. Part B (Handicapped)	20-4420-4429	259,015	267,467	274,281
Other	20-4XXX	26,626	27,501	
TOTAL REVENUES FROM FEDERAL SOURCES		326,531	335,858	339,549
TOTAL GRANTS AND ENTITLEMENTS		326,531	335,858	339,549
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,279,000	2,234,375	2,188,875
TOTAL REVENUES FROM LOCAL SOURCES		2,279,000	2,234,375	2,188,875
TOTAL LOCAL REPAYMENT OF DEBT		2,279,000	2,234,375	2,188,875
TOTAL REPAYMENT OF DEBT		2,279,000	2,234,375	2,188,875
TOTAL REVENUES/SOURCES		31,594,790	32,942,906	32,675,410

ESSEX - WEST ESSEX REGIONAL

Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	9,406,348	9,838,791	9,140,919
Special Education	11-2XX-100-XXX	1,864,268	1,731,364	1,848,043
Basic Skills/Remedial	11-230-100-XXX	35,618	33,388	33,270
Bilingual Education	11-240-100-XXX	16,540	16,123	
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	242,287	249,673	192,170
School Sponsored Athletics	11-402-100-XXX	955,042	1,126,479	1,101,558
Support Services:				
Tuition	11-000-100-XXX	1,752,239	2,452,491	2,404,199
Attendance and Social Work Services	11-000-211-XXX	120,016	117,823	103,828
Health Services	11-000-213-XXX	175,170	186,009	183,110
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	107,165	155,550	145,190
Guidance	11-000-218-XXX	1,043,048	1,094,685	1,127,569
Child Study Teams	11-000-219-XXX	597,486	676,821	604,280
Educational Media Services - School Library	11-000-222-XXX	313,327	266,810	405,705
Instructional Staff Training Services	11-000-223-XXX	358,926	410,915	454,493
General Administration	11-000-230-XXX	909,989	730,706	765,510
School Administration	11-000-240-XXX	1,082,335	1,176,677	1,169,852
Central Svcs & Admin Info Technology	11-000-25X-XXX	460,060	575,918	492,635

Operation and Maintenance of Plant Services	11-000-26X-XXX	2,977,498	2,871,200	3,189,239
Student Transportation Services	11-000-270-XXX	2,198,035	2,106,113	2,206,481
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,866,229	3,883,198	3,862,027
Total Support Services Expenditures		15,961,523	16,704,916	17,114,118
TOTAL GENERAL CURRENT EXPENSE		28,481,626	29,700,734	29,430,078
CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604			400,000
Equipment	12-XXX-XXX-73X		83,000	
Facilities Acquisition and Construction Services	12-000-4XX-XXX	507,633	588,939	316,908
TOTAL CAPITAL EXPENDITURES		507,633	671,939	716,908
OPERATING BUDGET GRAND TOTAL		28,989,259	30,372,673	30,146,986
SPECIAL GRANTS AND ENTITLEMENTS				
Title I	20-XXX-XXX-XXX	40,890	40,890	65,268
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	259,015	267,467	274,281
Other Special Projects	20-XXX-XXX-XXX	26,626	27,501	
Total Federal Projects		326,531	335,858	339,549
TOTAL GRANTS AND ENTITLEMENTS		326,531	335,858	339,549
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	2,279,000	2,234,375	2,188,875
TOTAL REPAYMENT OF DEBT		2,279,000	2,234,375	2,188,875
Total Expenditures		31,594,790	32,942,906	32,675,410
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		31,594,790	32,942,906	32,675,410

ESSEX - WEST ESSEX REGIONAL

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved:				
General Operating Budget	642,765	1,531,227	713,227	607,453
Repayment of Debt	0	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1	1	1	400,001
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	791,341	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

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ESSEX - WEST ESSEX REGIONAL

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2009 - 2010				
	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-2010 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	14684	15047	15185	15946	15530
Total Classroom Instruction	8075	8439	8467	8891	8271
Classroom-Salaries and Benefits	7707	8039	7997	8398	7705
Classroom-General Supplies and Textbooks	258	282	325	341	397
Classroom-Purchased Services and Other	110	118	146	153	168
Total Support Services	2085	2009	2096	2201	2255
Support Services-Salaries and Benefits	1902	1849	1870	1964	2033
Total Administrative Costs	1828	1712	1734	1820	1746
Administration-Salaries and Benefits	1151	1201	1353	1421	1360
Total Operations and Maintenance of Plant	1848	2025	1918	2014	2204
Operations & Maintenance of Plant-Salary & Ben.	958	1065	1013	1064	1164
Total Food Services Costs				0	0
Total Extracurricular Costs	848	862	970	1019	936
Total Equipment Costs	114	0	50	53	0
Employee Benefits as a % of Salaries	21.2	22.7	22.0	22.0	21.6

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 Comparative Spending Guide and can be found on the Department of Education's Internet address: http://www.state.nj.us/education/under_finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2008-09 revised appropriations and 2009-10 budgeted appropriations presented in this advertised budget. Total 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.

ESSEX - WEST ESSEX REGIONAL

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	09-10 Amount	Description of circumstances
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Total Unusual Revenues:	0	Total Unusual Appropriations:	0
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ESSEX - WEST ESSEX REGIONAL

Shared Services -- Description of Shared Services

School Specialty Purchase of office supplies
 ACES Refunds for energy use
 E-Rate Refunds for technology and communications
 West Essex Consortium common purchase of technology eqt
 Essex County Coop Use of professional services
 Grants NCLB With sending districts
 MEIG Pool for Workers Comp Ins
 ACT telephone cost reduction
 Ed Services bidding for products and services

ESSEX - WEST ESSEX REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

ESSEX FIELDS

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	2,629,393 (A)
Estimated Net Taxable Valuation (as of 01/15/2009)	2,629,393 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	100.0000 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	2,836,982 (D)
Estimated Net Taxable Valuation (as of 01/15/2009)	2,629,393 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	107.8949 (F)

B. Estimated 09-10 Equalized School Tax Rate

ESSEX FIELDS

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	2,629,393 (G)
Estimated Equalized Valuation (as of 03/11/2009)	1,062,701,700 (H)
Estimated 09-10 Equalized General Fund School Tax Rate=(G)/(H)X100	0.2474 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	2,836,982 (J)
Estimated Equalized Valuation (as of 03/11/2009)	1,062,701,700 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.2670 (L)□

ESSEX - WEST ESSEX REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

FAIRFIELD

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	11,808,424 (A)
Estimated Net Taxable Valuation (as of 01/15/2009)	11,808,424 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	100.0000 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	12,740,690 (D)
Estimated Net Taxable Valuation (as of 01/15/2009)	11,808,424 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	107.8949 (F)

B. Estimated 09-10 Equalized School Tax Rate

FAIRFIELD

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 11,808,424 (G)
 Estimated Equalized Valuation (as of 03/11/2009) 3,104,107,400 (H)
 Estimated 09-10 Equalized General Fund School
 Tax Rate=(G)/(H)X100 0.3804 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 12,740,690 (J)
 Estimated Equalized Valuation (as of 03/11/2009) 3,104,107,400 (K)
 Estimated 09-10 Equalized Total School
 Tax Rate=(J)/(K)X100 0.4104 (L)□

ESSEX - WEST ESSEX REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

NORTH CALDWELL

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 6,659,486 (A)
 Estimated Net Taxable Valuation (as of 01/15/2009) 6,659,486 (B)
 Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100 100.0000 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 7,185,247 (D)
 Estimated Net Taxable Valuation (as of 01/15/2009) 6,659,486 (E)
 Estimated 09-10 Total School Tax Rate=(D)/(E)X100 107.8949 (F)

B. Estimated 09-10 Equalized School Tax Rate

NORTH CALDWELL

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 6,659,486 (G)
 Estimated Equalized Valuation (as of 03/11/2009) 1,812,575,400 (H)
 Estimated 09-10 Equalized General Fund School
 Tax Rate=(G)/(H)X100 0.3674 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 7,185,247 (J)
 Estimated Equalized Valuation (as of 03/11/2009) 1,812,575,400 (K)
 Estimated 09-10 Equalized Total School
 Tax Rate=(J)/(K)X100 0.3964 (L)□

ESSEX - WEST ESSEX REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

ROSELAND

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 7,014,667 (A)
 Estimated Net Taxable Valuation (as of 01/15/2009) 7,034,378 (B)
 Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100 99.7198 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 7,582,114 (D)
 Estimated Net Taxable Valuation (as of 01/15/2009) 7,034,378 (E)
 Estimated 09-10 Total School Tax Rate=(D)/(E)X100 107.7866 (F)

B. Estimated 09-10 Equalized School Tax Rate

ROSELAND

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 7,014,667 (G)
 Estimated Equalized Valuation (as of 01/15/2009) 2,024,081,439 (H)
 Estimated 09-10 Equalized General Fund School
 Tax Rate=(G)/(H)X100 0.3466 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	7,582,114 (J)
Estimated Equalized Valuation (as of 01/15/2009)	2,024,081,439 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.3746 (L)□

ESSEX - WEST ESSEX REGIONAL

17. Salaries and Benefits of Certain District Employees

Name	JANICE DIME
Job Title	Other
	N/A
Base Annual Salary	750
FTE	PER DAY FT
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	10/15/2008
Ending Date of Contract	06/30/2009
Annual Work Days	221
Annual Vacation Days	221
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	N/A

Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

ESSEX - WEST ESSEX REGIONAL

17. Salaries and Benefits of Certain District Employees

Name	ANN MULVANEY
Job Title	Business Administrator
	N/A
Base Annual Salary	600
FTE	PER DAY FT
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	01/05/2009
Ending Date of Contract	06/30/2000
Annual Work Days	125
Annual Vacation Days	125
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	N/A

Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	

Buyback of Personal Days
Other Post-Emp. Benefits
Other Post-Emp. Benefits
Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
Description of:
Annual Buyback of Sick Days
Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments

ESSEX - WEST ESSEX REGIONAL

17. Salaries and Benefits of Certain District Employees

Name 000000000000
Job Title Superintendent

Base Annual Salary 0

FTE

Shared with Another District? Y

District Name

Job Description in other district

Contract Terms:

Beginning Date of Contract / /

Ending Date of Contract / /

Annual Work Days 0

Annual Vacation Days 0

Annual Sick Days 0

Annual Personal Days 0

Annual Consulting Days 0

Other Non-working days 0

Description-Other Non-working Days

Benefits:

Allowances 0

Bonuses 0

Stipends 0

District Contributions above Teacher amount for:

Health Insurance 0

Dental Insurance 0

Life Insurance 0

Other Insurances 0

Retirement Plans 0

Post-Employment Benefits 0

Description of:

Buyback of Sick Days

Buyback of Vac. Days

Buyback of Personal Days

Other Post-Emp. Benefits

Other Post-Emp. Benefits

Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments