

04/01/2010

ESSEX - WEST ESSEX REGIONAL

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	1364	1352	1387
Pupils on Roll Regular Shared-Time	5	6	6
Pupils on Roll - Special Full-Time	205	213	235
Pupils on Roll - Special Shared-Time	8	8	10
Private School Placements	31	22	22
Pupils Sent to Other Districts-Reg Prog			2
Pupils Sent to Other Dists-Spec Ed Prog	10	9	5
Pupils Received	1	2	2

ESSEX - WEST ESSEX REGIONAL

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		105,774	500,560
Transfers from Other Funds	10-5200	47,839		
Revenues from Local Sources:				
Local Tax Levy	10-1210	27,347,610	28,131,681	30,787,000
Tuition	10-1300	20,635	25,000	76,080
Unrestricted Miscellaneous Revenues	10-1XXX	303,788	200,000	300,000
SUBTOTAL		27,672,033	28,356,681	31,163,080
Revenues from State Sources:				
Extraordinary Aid	10-3131	517,273		
Other State Aids	10-3XXX	98,944		
Categorical Special Education Aid	10-3132	915,273	808,283	178,991
Categorical Security Aid	10-3177	28,898	123,557	
Categorical Transportation Aid	10-3121	648,441	752,691	
SUBTOTAL		2,208,829	1,684,531	178,991
Actual Revenues (Over)/Under Expenditures		231,445		
TOTAL OPERATING BUDGET		30,160,146	30,146,986	31,842,631
GRANTS AND ENTITLEMENTS				
Revenues from Federal Sources:				
Title I	20-4411-4416	42,125	65,268	61,268
I.D.E.A. Part B (Handicapped)	20-4420-4429	278,711	274,281	270,603
Other	20-4XXX	22,918	323,171	
TOTAL REVENUES FROM FEDERAL SOURCES		343,754	662,720	331,871
TOTAL GRANTS AND ENTITLEMENTS		343,754	662,720	331,871
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303			261,272
Transfers from Other Funds	40-5200			1,138,728
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,234,375	2,188,875	1,090,680
TOTAL REVENUES FROM LOCAL SOURCES		2,234,375	2,188,875	1,090,680
TOTAL LOCAL REPAYMENT OF DEBT		2,234,375	2,188,875	2,490,680
TOTAL REPAYMENT OF DEBT		2,234,375	2,188,875	2,490,680
TOTAL REVENUES/SOURCES		32,738,275	32,998,581	34,665,182

ESSEX - WEST ESSEX REGIONAL

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	9,578,767	9,040,919	9,851,992
Special Education	11-2XX-100-XXX	2,019,846	1,848,043	2,011,398
Basic Skills/Remedial	11-230-100-XXX	19,359	33,270	
Bilingual Education	11-240-100-XXX	15,594		23,923
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	221,342	192,170	216,778
School Sponsored Athletics	11-402-100-XXX	875,895	1,101,558	985,879
Community Services Programs/Operations	11-800-330-XXX			25,000
Support Services:				
Tuition	11-000-100-XXX	2,275,701	2,404,199	2,097,235
Attendance and Social Work Services	11-000-211-XXX	123,293	103,828	61,778
Health Services	11-000-213-XXX	184,241	183,110	186,656
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	133,193	145,190	106,380
Guidance	11-000-218-XXX	999,651	1,127,569	1,053,672
Child Study Teams	11-000-219-XXX	463,214	604,280	663,822
Educational Media Services - School Library	11-000-222-XXX	259,229	405,705	310,537
Instructional Staff Training Services	11-000-223-XXX	396,583	454,493	497,387
General Administration	11-000-230-XXX	720,547	765,510	737,822
School Administration	11-000-240-XXX	1,476,673	1,269,852	1,280,637
Central Svcs & Admin Info Technology	11-000-25X-XXX	555,518	492,635	456,040
Operation and Maintenance of Plant Services	11-000-26X-XXX	3,050,119	3,189,239	3,140,231
Student Transportation Services	11-000-270-XXX	2,423,669	2,206,481	1,861,778
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,765,547	3,862,027	4,613,818
Total Support Services Expenditures		16,827,178	17,214,118	17,067,793

TOTAL GENERAL CURRENT EXPENSE		29,557,981	29,430,078	30,182,763
CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604		400,000	
Equipment	12-XXX-XXX-73X	62,839		
Facilities Acquisition and Construction Services	12-000-4XX-XXX	539,326	316,908	1,659,868
TOTAL CAPITAL EXPENDITURES		602,165	716,908	1,659,868
OPERATING BUDGET GRAND TOTAL		30,160,146	30,146,986	31,842,631
SPECIAL GRANTS AND ENTITLEMENTS				
Title I	20-XXX-XXX-XXX	42,125	65,268	61,268
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	278,711	274,281	270,603
Other Special Projects	20-XXX-XXX-XXX	22,918	323,171	
Total Federal Projects		343,754	662,720	331,871
TOTAL GRANTS AND ENTITLEMENTS		343,754	662,720	331,871
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	2,234,375	2,188,875	2,490,680
TOTAL REPAYMENT OF DEBT		2,234,375	2,188,875	2,490,680
Total Expenditures		32,738,275	32,998,581	34,665,182
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			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		32,738,275	32,998,581	34,665,182

ESSEX - WEST ESSEX REGIONAL

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	1,531,227	911,357	805,583	602,940
Repayment of Debt	0	0	261,272	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1	1	16,939	16,939
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	297,917	297,917	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted 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:	2010 - 2011				
	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	15047	15216	15530	15772	16072
Total Classroom Instruction	8439	8553	8271	8323	8950
Classroom-Salaries and Benefits	8039	8138	7705	7748	8478
Classroom-General Supplies and Textbooks	282	255	397	404	358
Classroom-Purchased Services and Other	118	160	169	171	114
Total Support Services	2009	1863	2255	2290	2138
Support Services-Salaries and Benefits	1849	1685	2033	2064	1897
Total Administrative Costs	1712	1957	1746	1850	1778
Administration-Salaries and Benefits	1201	1606	1360	1458	1414
Legal Costs	0	0	95	96	76
Total Operations and Maintenance of Plant	2025	2061	2204	2239	2150
Operations & Maintenance of Plant-Salary & Ben.	1065	1101	1164	1182	1144
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	862	781	936	950	861
Total Equipment Costs	0	39	0	0	0
Employee Benefits as a % of Salaries	22.7	21.3	21.6	21.6	24.3

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 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

Shared Services -- Description of Shared Services

School Specialty-office supplies
ACES-energy refunds
E-rate participation-technology & communications
West Essex Consortium-purchase of technology equipment
Essex County CO-OP -use of professional services
Sussex County CO-OP -transportation SE & bidding services
Morris Essex Insurance Group MEIG -workers comp pool
ACT -telecommunications cost reduction
ED DATA -bidding for products & services

ESSEX - WEST ESSEX REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

ESSEX FIELDS

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	2,741,706 (A)
Estimated Net Taxable Valuation (as of 01/27/2010)	828,588,419 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	0.3309 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	2,838,016 (D)
Estimated Net Taxable Valuation (as of 01/27/2010)	828,588,419 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	0.3425 (F)

B. Estimated 10-11 Equalized School Tax Rate

ESSEX FIELDS

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	2,741,706 (G)
Estimated Equalized Valuation (as of 10/01/2009)	828,588,419 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.3309 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	2,838,016 (J)
Estimated Equalized Valuation (as of 10/01/2009)	828,588,419 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	0.3425 (L) □

ESSEX - WEST ESSEX REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

FAIRFIELD

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	13,277,601 (A)
Estimated Net Taxable Valuation (as of 01/27/2010)	3,095,269,196 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	0.4290 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	13,744,013 (D)
Estimated Net Taxable Valuation (as of 01/27/2010)	3,095,269,196 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	0.4440 (F)

B. Estimated 10-11 Equalized School Tax Rate

FAIRFIELD

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	13,277,601 (G)
Estimated Equalized Valuation (as of 10/01/2009)	3,095,269,196 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.4290 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	13,744,013 (J)
Estimated Equalized Valuation (as of 10/01/2009)	3,095,269,196 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	0.4440 (L) □

ESSEX - WEST ESSEX REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

NORTH CALDWELL

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 7,125,726 (A)
 Estimated Net Taxable Valuation (as of 01/27/2010) 1,808,237,504 (B)
 Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100 0.3941 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 7,376,037 (D)
 Estimated Net Taxable Valuation (as of 01/27/2010) 1,808,237,504 (E)
 Estimated 10-11 Total School Tax Rate=(D)/(E)X100 0.4079 (F)

B. Estimated 10-11 Equalized School Tax Rate

NORTH CALDWELL

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 7,125,726 (G)
 Estimated Equalized Valuation (as of 10/01/2009) 1,808,237,504 (H)
 Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100 0.3941 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 7,376,037 (J)
 Estimated Equalized Valuation (as of 10/01/2009) 1,808,237,504 (K)
 Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100 0.4079 (L) □

ESSEX - WEST ESSEX REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

ROSELAND

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 7,469,158 (A)
 Estimated Net Taxable Valuation (as of 01/27/2010) 1,954,040,618 (B)
 Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100 0.3822 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 7,881,648 (D)
 Estimated Net Taxable Valuation (as of 01/27/2010) 1,954,040,618 (E)
 Estimated 10-11 Total School Tax Rate=(D)/(E)X100 0.4034 (F)

B. Estimated 10-11 Equalized School Tax Rate

ROSELAND

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 7,469,158 (G)
 Estimated Equalized Valuation (as of 10/01/2009) 1,954,040,618 (H)
 Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100 0.3822 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 7,881,648 (J)
 Estimated Equalized Valuation (as of 10/01/2009) 1,954,040,618 (K)
 Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100 0.4034 (L) □

ESSEX - WEST ESSEX REGIONAL

17. Salaries and Benefits of Certain District Employees

Name Thomas McMahon
 Job Title Superintendent

Base Annual Salary	190,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	01/08/2010
Ending Date of Contract	06/30/2014
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	14
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	13
Description-Other Non-working Days	holidays

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	Gary Grembowiec
Job Title	Business Administrator

Base Annual Salary	136,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	08/19/2009
Ending Date of Contract	06/30/2010
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	13
Description-Other Non-working Days	holidays

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