

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	736.0	716.0	715.0
On Roll Special Ed Full-Time	170.0	167.0	166.0
On Roll Subtotal	906.0	883.0	881.0
In Private School Placements	7.0	6.0	5.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,945,428	14,224,336	14,508,823
Total Tuition	10-1300	60,150	27,000	26,500
Transportation Fees From Individuals	10-1410	0	20,000	20,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	500
Other Restricted Miscellaneous Revenues	10-1XXX	36,560	0	0
Subtotal - Revenues From Local Sources		14,042,138	14,271,336	14,555,823
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	39,581	39,581	120,504
Extraordinary Aid	10-3131	70,095	0	0
Categorical Special Education Aid	10-3132	450,207	485,101	485,101
Categorical Security Aid	10-3177	23,895	23,895	23,895
Adjustment Aid	10-3178	1	1	0
Parcc Readiness Aid	10-3181	9,010	9,010	0
Per Pupil Growth Aid	10-3182	9,010	9,010	0
Professional Learning Community Aid	10-3183	8,790	8,790	0
Other State Aids	10-3XXX	9,396	0	0
Subtotal - Revenues From State Sources		619,985	575,388	629,500
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	22,128	15,737	17,201
Subtotal - Revenues From Federal Sources		22,128	15,737	17,201
Budgeted Fund Balance - Operating Budget	10-303	0	672,261	465,696
Actual Revenues (Over)/Under Expenditures		-296,785	0	0
Total Operating Budget		14,387,466	15,534,722	15,668,220
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Revenue From Local Sources	20-1XXX	3,650	13,841	0
Total Revenues From Local Sources	20-1XXX	3,650	13,841	0
Revenues from Federal Sources:				
Title I	20-4411-4416	134,432	135,888	108,710
Title II	20-4451-4455	18,361	26,333	21,066
Title III	20-4491-4494	0	10,863	8,690
I.D.E.A. Part B (Handicapped)	20-4420-4429	200,049	199,922	159,937
Total Revenues From Federal Sources		352,842	373,006	298,403
Total Grants And Entitlements		356,492	386,847	298,403
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	282,988	371,511	380,092
Total Revenues From Local Sources		282,988	371,511	380,092
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	32,955	26,299
Total Local Repayment Of Debt		282,988	404,466	406,391
Total Repayment Of Debt		282,988	404,466	406,391
Total Revenues/Sources		15,026,946	16,326,035	16,373,014
Total Revenues/Sources Net of Transfers		15,026,946	16,326,035	16,373,014

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,909,090	5,207,949	5,536,766
Special Education - Instruction	11-2XX-100-XXX	2,053,947	2,134,623	1,936,270
Basic Skills/Remedial - Instruction	11-230-100-XXX	181,608	187,893	96,800
Bilingual Education - Instruction	11-240-100-XXX	19,315	2,000	2,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	45,150	49,249	49,249
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	322,283	485,539	379,388
Undist. Expenditures - Health Services	11-000-213-XXX	257,034	256,727	264,387
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	244,153	251,477	218,608
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	199,894	229,298	236,685
Undist. Expenditures - Guidance	11-000-218-XXX	56,725	93,169	88,088
Undist. Expenditures - Child Study Teams	11-000-219-XXX	538,646	560,949	562,707
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	65,126	55,000	90,153
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	161,140	200,125	204,360
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	5,375	5,375
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	368,245	492,779	418,448
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	437,969	522,684	450,511
Undist. Expend. - Central Services	11-000-251-XXX	315,736	367,115	371,987
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	3,600	3,600
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	958,734	1,083,527	1,130,723
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	470,096	447,019	426,406
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,417,270	2,809,179	3,133,958
Undistributed Expenditures-Food Services	11-000-310-930	18,768	0	0
Total Undistributed Expenditures		6,831,819	7,863,562	7,985,384
Total General Current Expense		14,040,929	15,445,276	15,606,469
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	134,212	48,159	20,146
Capital Reserve - Transfer To Capital Projects	12-000-400-931	158,734	0	0
Interest Deposit To Capital Reserve	10-604	0	0	500
Total Capital Outlay		292,946	48,159	20,646
Transfer Of Funds To Charter Schools	10-000-100-56X	53,591	41,287	41,105
General Fund Grand Total		14,387,466	15,534,722	15,668,220
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,650	13,841	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	134,432	135,888	108,710
Title II	20-XXX-XXX-XXX	18,361	26,333	21,066
Title III	20-XXX-XXX-XXX	0	10,863	8,690
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	200,049	199,922	159,937
Total Federal Projects	20-XXX-XXX-XXX	352,842	373,006	298,403
Total Special Revenue Funds		356,492	386,847	298,403
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	282,988	404,466	406,391
Total Debt Service Funds		282,988	404,466	406,391
Total Expenditures/Appropriations		15,026,946	16,326,035	16,373,014
Total Expenditures Net of Transfers		15,026,946	16,326,035	16,373,014

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	375,333	442,264	366,865	310,694
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,882,594	1,974,360	1,974,360	1,974,860
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	225,000	325,000	325,000	325,000
Restricted for General Operating Budget	Legal Reserve	982,585	1,006,387	409,525	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	202,409	202,409	202,409	202,409
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	\$14,801	\$14,887	\$16,190	\$16,473	\$16,838
Total Classroom Instruction	\$9,913	\$9,928	\$10,706	\$10,781	\$11,113
Classroom-Salaries and Benefits	\$9,423	\$9,341	\$10,010	\$10,073	\$10,449
Classroom-General Supplies and Textbooks	\$263	\$323	\$442	\$449	\$404
Classroom-Purchased Services	\$227	\$264	\$254	\$259	\$260
Total Support Services	\$2,028	\$2,086	\$2,249	\$2,316	\$2,395
Support Services-Salaries and Benefits	\$1,725	\$1,865	\$1,977	\$2,040	\$2,114
Total Administrative Costs	\$1,528	\$1,533	\$1,737	\$1,894	\$1,765
Administration Salaries and Benefits	\$1,256	\$1,356	\$1,473	\$1,484	\$1,491
Total Operations and Maintenance of Plant	\$1,223	\$1,214	\$1,401	\$1,384	\$1,462
Operations and Maintenance-Salaries and Benefits	\$696	\$678	\$714	\$714	\$752
Board Contribution to Food Services	\$20	\$21	\$0	\$0	\$0
Total Extracurricular Costs	\$67	\$63	\$71	\$71	\$73
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$26	\$15	\$54	\$54	\$55
Employee Benefits as a percentage of salaries*	27.11%	25.16%	29.55%	28.18%	31.17%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Agreement with Northern Regional Educational Service Commission for Special Education Transportation	0
Transportation Services, including Fuel	Agreement with Essex County Educational Service Commission for Special Education Transportation	0
Transportation Services, including Fuel	Gasoline for district vehicles procured from Little Falls Township	0
Purchasing	Hunterdon and Middlesex County Educational Services for Cooperative Bidding Services	0
Purchasing	Educational Data Services for purchase of School Supplies	0
Municipal/Public Works	Salting of the School District's parking lots procured from Little Falls Township	0
Professional Staff Development	Professional Development workshop for teachers and administrators shared with the Regional School Districts	0
Technology Services	Agreement with Northern Regional Educational Service Commission for Technology services	0
Insurance Coverages and Benefits	Participating in pool with NJISBAIG	0

ID=Little Falls

Category	Amount
(A) General Fund School Levy	14,366,580
(D) Total School Levy	14,744,522
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,488,978,400
(H) Estimated Equalized Valuation (as of 10/01/17)	1,609,174,877
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9649
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9902
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8928
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9163

Name=Carol Delsandro

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$118,676
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	2
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	\$3,500
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	\$24,129
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
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=Carol Delsandro

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=Margaret Duca

Category	Measure
Job Title	Other
Job Title II	Occupational Therapist
Base Annual Salary Amount	\$81,087
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	184
Contracted Number of Annual Vacation Days	0
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	23
Description of Other Contracted Non-Working Days	Holidays and School Break
Total Allowances Amount	\$0
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	Maximum payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
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=Margaret Duca

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=Sherri Glassman

Category	Measure
Job Title	Psychologist
Job Title II	None Reported
Base Annual Salary Amount	\$129,354
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	24
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	23
Description of Other Contracted Non-Working Days	Holidays and School Break
Total Allowances Amount	\$0
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	\$27,935
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
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=Sherri Glassman

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=Tracey Marinelli

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$167,000
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	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$6,600
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	\$24,692
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Payout at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout for Personal Days
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=Tracey Marinelli

	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