

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	716.0	704.0	704.0
On Roll Special Ed Full-Time	167.0	157.0	156.0
On Roll Subtotal	883.0	861.0	860.0
In Private School Placements	6.0	5.0	6.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,224,337	14,508,823	14,798,999
Total Tuition	10-1300	44,325	26,500	26,500
Transportation Fees From Individuals	10-1410	0	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	87,954	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		14,356,616	14,555,823	14,845,999
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	39,581	120,504	124,510
Extraordinary Aid	10-3131	47,767	0	0
Categorical Special Education Aid	10-3132	485,101	485,101	546,384
Categorical Security Aid	10-3177	23,895	23,895	23,895
Adjustment Aid	10-3178	1	0	0
PARCC Readiness Aid	10-3181	9,010	0	0
Per Pupil Growth Aid	10-3182	9,010	0	0
Professional Learning Community Aid	10-3183	8,790	0	0
Other State Aids	10-3XXX	13,920	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	2,245	0	0
Subtotal - Revenues From State Sources		639,320	629,500	694,789
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	5,215	17,201	20,479
Subtotal - Revenues From Federal Sources		5,215	17,201	20,479
Budgeted Fund Balance - Operating Budget	10-303	0	465,696	923,758
Withdrawal From Maint. Reserve	10-310	0	19,560	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		-1,032,534	0	0
Total Operating Budget		13,968,617	15,687,780	16,485,025
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	31,143	60,353	0
Total Revenues From Local Sources	20-1XXX	31,143	60,353	0
Revenues from Federal Sources:				
Title I	20-4411-4416	135,888	135,828	108,662
Title II	20-4451-4455	26,333	25,353	20,282
Title III	20-4491-4494	8,568	1,746	1,396
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	199,922	198,335	158,668
Total Revenues From Federal Sources		370,711	371,262	297,008
Total Grants And Entitlements		401,854	431,615	297,008
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	371,511	380,092	374,834
Total Revenues From Local Sources		371,511	380,092	374,834
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	32,955	26,299	27,298
Total Local Repayment Of Debt		404,466	406,391	402,132
Total Repayment Of Debt		404,466	406,391	402,132
Total Revenues/Sources		14,774,937	16,525,786	17,184,165
Total Revenues/Sources Net of Transfers		14,774,937	16,525,786	17,184,165

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,147,351	5,536,264	5,856,819
Special Education - Instruction	11-2XX-100-XXX	1,931,046	1,936,772	2,076,618
Basic Skills/Remedial - Instruction	11-230-100-XXX	129,093	96,800	99,675
Bilingual Education - Instruction	11-240-100-XXX	0	2,000	2,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	49,185	49,249	50,249
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	249,968	342,388	451,911
Undist. Expenditures - Health Services	11-000-213-XXX	258,326	264,387	275,590
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	225,714	218,608	225,626
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	219,008	273,685	222,310
Undist. Expenditures - Guidance	11-000-218-XXX	85,937	88,088	120,289
Undist. Expenditures - Child Study Teams	11-000-219-XXX	524,897	562,707	575,112
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	48,538	90,153	100,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	183,940	204,360	214,904
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	422,117	461,837	426,178
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	467,813	495,572	472,436
Undist. Expend. - Central Services	11-000-251-XXX	328,690	409,547	382,703
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	3,600	2,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,050,214	1,150,283	1,185,957
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	372,086	426,406	454,257
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,152,590	2,999,788	3,179,870
Total Undistributed Expenditures		6,589,838	7,996,784	8,294,518
Total General Current Expense		13,846,513	15,617,869	16,379,879

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	8,160	84,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	78,609	20,146	20,146
Capital Reserve - Transfer To Capital Projects	12-000-400-931	2,208	0	0
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		80,817	28,806	105,146
Transfer Of Funds To Charter Schools	10-000-100-56X	41,287	41,105	0
General Fund Grand Total		13,968,617	15,687,780	16,485,025
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	31,143	60,353	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	135,888	135,828	108,662
Title II	20-XXX-XXX-XXX	26,333	25,353	20,282
Title III	20-XXX-XXX-XXX	8,568	1,746	1,396
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	199,922	198,335	158,668
Total Federal Projects	20-XXX-XXX-XXX	370,711	371,262	297,008
Total Special Revenue Funds		401,854	431,615	297,008
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	404,466	406,391	402,132
Total Debt Service Funds		404,466	406,391	402,132
Total Expenditures/Appropriations		14,774,937	16,525,786	17,184,165
Total Expenditures Net of Transfers		14,774,937	16,525,786	17,184,165

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
Unrestricted	General Operating Budget	613,168	397,230	341,059	313,756
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,974,360	1,847,152	1,847,652	1,848,152
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	325,000	575,000	555,440	555,440
Restricted for General Operating Budget	Legal Reserve	1,006,387	1,305,980	896,455	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	202,409	0	0	0
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	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	\$14,887	\$14,977	\$16,838	\$17,266	\$17,993
Total Classroom Instruction	\$9,928	\$9,855	\$11,113	\$11,249	\$11,940
Classroom-Salaries and Benefits	\$9,341	\$9,316	\$10,449	\$10,570	\$11,066
Classroom-General Supplies and Textbooks	\$323	\$338	\$404	\$411	\$653
Classroom-Purchased Services	\$264	\$201	\$260	\$268	\$222
Total Support Services	\$2,086	\$2,088	\$2,395	\$2,468	\$2,542
Support Services-Salaries and Benefits	\$1,865	\$1,851	\$2,114	\$2,134	\$2,261
Total Administrative Costs	\$1,533	\$1,636	\$1,765	\$1,938	\$1,853
Administration Salaries and Benefits	\$1,356	\$1,409	\$1,491	\$1,523	\$1,568
Total Operations and Maintenance of Plant	\$1,214	\$1,311	\$1,462	\$1,510	\$1,552
Operations and Maintenance-Salaries and Benefits	\$678	\$671	\$752	\$761	\$753
Board Contribution to Food Services	\$21	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$63	\$68	\$73	\$74	\$76
Total Equipment Costs	\$0	\$0	\$0	\$9	\$98
Legal Costs	\$15	\$9	\$55	\$56	\$56
Employee Benefits as a percentage of salaries*	25.16%	22.20%	31.17%	29.82%	30.42%

*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 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
Curriculum Services	8th grade students take classes at the Regional HS - STEAM, Italian, Computer Science	0
Professional Staff Development	Professional Development workshop for teachers and administrators shared with the Regional School District	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	14,653,911
(D) Total School Levy	15,034,497
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,497,257,100
(H) Estimated Equalized Valuation (as of 10/01/18)	1,635,036,071
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9787
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0041
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8962
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9195

Name=Carol Delsandro

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$122,236
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	07/01/18
End Date of Contract	06/30/19
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	\$24,402
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

Name=Carol Delsandro

Category	Measure
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

Name=Margaret Duca

Category	Measure
Job Title	Other
Job Title II	Occupational Therapist
Base Annual Salary Amount	\$81,088
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	200
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 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

Name=Margaret Duca

Category	Measure
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

Name=Sherri Glassman

Category	Measure
Job Title	Psychologist
Job Title II	None Reported
Base Annual Salary Amount	\$132,588
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	07/01/18
End Date of Contract	06/30/19
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	\$28,258
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

Name=Sherri Glassman

Category	Measure
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

Name=Tracey Marinelli

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$168,000
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

Name=Tracey Marinelli

Category	Measure
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