

Advertised Enrollments

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

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund 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
	Total Revenues from Local Sources		14,356,616	14,555,823	14,845,999
General Fund 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
	Total Revenues from State Sources		639,320	629,500	694,789
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	5,215	17,201	20,479
	Total Revenues from Federal Sources		5,215	17,201	20,479
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	465,696	923,758
	Withdrawal from Maintenance Reserve	10-310	0	19,560	0
	Actual Revenues (Over)/Under Expenditures		-1,032,534	0	0
General Fund Revenues	Total Operating Budget		13,968,617	15,687,780	16,485,025
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	31,143	60,353	0
	Total Revenues from Local Sources	20-1XXX	31,143	60,353	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		401,854	431,615	297,008
Debt Service Fund 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
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	32,955	26,299	27,298
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		404,466	406,391	402,132
Debt Service Fund Revenues	Total Repayment of Debt		404,466	406,391	402,132
All Fund Revenues	Total Revenues/Sources		14,774,937	16,525,786	17,184,165
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,774,937	16,525,786	17,184,165

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	49,185	49,249	50,249
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	249,968	342,388	451,911
	Undistributed Expenditures-Health Services	11-000-213-XXX	258,326	264,387	275,590
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	225,714	218,608	225,626
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	219,008	273,685	222,310
	Undistributed Expenditures-Guidance	11-000-218-XXX	85,937	88,088	120,289
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	524,897	562,707	575,112
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	48,538	90,153	100,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	183,940	204,360	214,904
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	5,375	5,375
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	422,117	461,837	426,178
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	467,813	495,572	472,436
	Undistributed Expenditures-Central Services	11-000-251-XXX	328,690	409,547	382,703
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	3,600	2,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,050,214	1,150,283	1,185,957
	Undistributed Expenditures-Student Transportation Services	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
General Fund Current Expenses	Total General Current Expense		13,846,513	15,617,869	16,379,879
Capital Outlay	Equipment	12-XXX-XXX-730	0	8,160	84,500
	Facilities Acquisition and Construction Services	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

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	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 Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	31,143	60,353	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		401,854	431,615	297,008
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	404,466	406,391	402,132
	Total Debt Service Funds		404,466	406,391	402,132
All Fund Expenses	Total Expenditures/Appropriations		14,774,937	16,525,786	17,184,165
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,774,937	16,525,786	17,184,165

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	1,974,360	1,847,152	1,847,652	1,848,152
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	325,000	575,000	555,440	555,440
	Legal Reserve	1,006,387	1,305,980	896,455	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	202,409	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	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
Unrestricted	General Operating Budget	613,168	397,230	341,059	313,756
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	8th grade students take classes at the Regional HS - STEAM, Italian, Computer Science	0
Insurance Coverages and Benefits	Participating in pool with NJIISBAIG	0
Municipal/Public Works	Salting of the School Distict's parking lots procured from Little Falls Township	0
Professional Staff Development	Professional Development workshop for teachers and administrators shared with the Regional School District	0
Purchasing	Hunterdon and Middlesex County Educational Services for Cooperative Bidding Services	0
	Educational Data Services for purchase of School Supplies	0
Technology Services	Agreement with Northern Regional Educational Service Commission for Technology Services	0
Transportation Services, including Fuel	Agreement with Northern Regional Educational Service Commission for Special Education Transportation	0
	Agreement with Essex County Educational Service Commission for Special Education Transportation	0
	Gasoline for district vehicles procured from Little Falls Township	0

Estimated Tax Rates

Municipality	Category	Amount
Little Falls	(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

Employee Contract List for District

Name	Category	Measure
Carol Delsandro	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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Carol Delsandro	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
Margaret Duca	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	

Employee Contract List for District

Name	Category	Measure
Margaret Duca	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
	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	
Sherri Glassman	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

Employee Contract List for District

Name	Category	Measure
Sherri Glassman	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
	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

Employee Contract List for District

Name	Category	Measure
Sherri Glassman	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
Tracey Marinelli	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	

Employee Contract List for District

Name	Category	Measure
Tracey Marinelli	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
	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