

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	719.0	672.0	664.0
On Roll Special Ed Full-Time	89.0	89.0	126.0
On Roll Subtotal	808.0	761.0	790.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Regular	331.0	334.0	334.0
Sent to Other Districts Special Ed	39.0	46.0	47.0
Received	20.0	15.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,881,255	13,176,071	13,506,475
Total Tuition	10-1300	70,932	63,000	48,000
Rents And Royalties	10-1910	3,629	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	38,213	6,000	6,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	1,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	3,000
Subtotal - Revenues From Local Sources		12,994,029	13,245,071	13,565,475
Revenues from State Sources:				
School Choice Aid	10-3116	130,656	163,320	177,150
Categorical Transportation Aid	10-3121	39,846	39,846	114,378
Extraordinary Aid	10-3131	62,357	25,000	0
Categorical Special Education Aid	10-3132	704,190	704,190	704,190
Equalization Aid	10-3176	2,603,952	2,624,662	2,624,662
Categorical Security Aid	10-3177	26,030	26,030	26,030
Under Adequacy Aid	10-3180	12,277	12,277	0
Parcc Readiness Aid	10-3181	11,820	11,820	0
Per Pupil Growth Aid	10-3182	11,820	11,820	0
Professional Learning Community Aid	10-3183	11,660	11,660	0
Other State Aids	10-3XXX	6,264	0	0
Subtotal - Revenues From State Sources		3,620,872	3,630,625	3,646,410
Revenues from Federal Sources:				
ARRA/SEMI Revenue	10-4210	571	0	0
Subtotal - Revenues From Federal Sources		571	0	0
Withdrawal From Cap Res-For Local Share	10-307	0	0	150,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	50,000	636,878
Adjustment For Prior Year Encumbrances		0	8,258	0
Actual Revenues (Over)/Under Expenditures		-771,252	0	0
Total Operating Budget		15,844,220	16,933,954	17,998,763
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	85,220	79,997	50,000
Title II	20-4451-4455	10,944	20,320	5,000
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	182,917	173,904	164,000
Total Revenues From Federal Sources		279,081	284,221	219,000
Total Grants And Entitlements		279,081	284,221	219,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	879,108	883,234	883,647
Total Revenues From Local Sources		879,108	883,234	883,647
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	209,117	210,098	210,197
Total Local Repayment Of Debt		1,088,225	1,093,332	1,093,844
Total Repayment Of Debt		1,088,225	1,093,332	1,093,844
Total Revenues/Sources		17,211,526	18,311,507	19,311,607
Total Revenues/Sources Net of Transfers		17,211,526	18,311,507	19,311,607

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,145,774	3,321,771	3,328,996
Special Education - Instruction	11-2XX-100-XXX	1,080,436	1,232,374	1,326,609
Basic Skills/Remedial - Instruction	11-230-100-XXX	106,644	109,900	110,717
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,272	25,840	25,840
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,053,142	6,241,334	6,250,325
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	24,732	25,211	25,334
Undist. Expenditures - Health Services	11-000-213-XXX	148,201	154,127	155,329
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	130,245	146,794	136,597
Undist. Expenditures - Guidance	11-000-218-XXX	97,182	102,355	104,392
Undist. Expenditures - Child Study Teams	11-000-219-XXX	244,613	272,551	300,103
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,916	15,808	15,808
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	29,060	54,765	65,993
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,674	13,000	14,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	245,662	318,041	369,214
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	299,029	294,866	289,198
Undist. Expend. - Central Services	11-000-251-XXX	179,556	183,272	186,235
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	68,862	69,070	64,693
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	846,173	1,048,595	1,184,023
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	585,779	657,603	714,905
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,020,364	2,638,431	2,747,214
Total Undistributed Expenditures		10,980,190	12,235,823	12,623,863
Interest Earned On Maintenance Reserve	10-606	0	0	1,000
Increase In Maintenance Reserve	10-606	180,000	0	0
Increase In Current Expense Emergency Reserve	10-607	180,000	0	0
Interest Earned On Current Expense Emergency Res	10-607	0	0	1,000
Total General Current Expense		15,697,316	16,925,708	17,418,025

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	13,005	8,115	135,607
Facilities Acquisition And Const. Serv.	12-000-400-XXX	131	131	442,131
Increase In Capital Reserve	10-604	133,768	0	0
Interest Deposit To Capital Reserve	10-604	0	0	3,000
Total Capital Outlay		146,904	8,246	580,738
General Fund Grand Total		15,844,220	16,933,954	17,998,763
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	85,220	79,997	50,000
Title II	20-XXX-XXX-XXX	10,944	20,320	5,000
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	182,917	173,904	164,000
Total Federal Projects	20-XXX-XXX-XXX	279,081	284,221	219,000
Total Special Revenue Funds		279,081	284,221	219,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,088,225	1,093,332	1,093,844
Total Debt Service Funds		1,088,225	1,093,332	1,093,844
Total Expenditures/Appropriations		17,211,526	18,311,507	19,311,607
Total Expenditures Net of Transfers		17,211,526	18,311,507	19,311,607

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	158,624	285,557	285,557	285,557
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	429,468	563,236	563,236	416,236
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	180,000	180,000	181,000
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	50,000	686,878	636,878	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	180,000	180,000	181,000
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	\$11,229	\$10,842	\$12,399	\$13,176	\$13,229
Total Classroom Instruction	\$7,322	\$7,176	\$8,054	\$8,559	\$8,464
Classroom-Salaries and Benefits	\$7,103	\$6,928	\$7,633	\$8,121	\$8,023
Classroom-General Supplies and Textbooks	\$63	\$85	\$194	\$197	\$195
Classroom-Purchased Services	\$157	\$163	\$227	\$241	\$246
Total Support Services	\$1,178	\$1,095	\$1,304	\$1,381	\$1,386
Support Services-Salaries and Benefits	\$1,017	\$958	\$1,105	\$1,169	\$1,158
Total Administrative Costs	\$1,406	\$1,271	\$1,409	\$1,499	\$1,499
Administration Salaries and Benefits	\$1,170	\$1,103	\$1,135	\$1,208	\$1,150
Total Operations and Maintenance of Plant	\$1,284	\$1,258	\$1,585	\$1,688	\$1,832
Operations and Maintenance-Salaries and Benefits	\$843	\$792	\$977	\$1,035	\$1,099
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$39	\$41	\$46	\$48	\$47
Total Equipment Costs	\$0	\$16	\$0	\$11	\$172
Legal Costs	\$54	\$8	\$62	\$66	\$63
Employee Benefits as a percentage of salaries*	31.72%	34.47%	42.85%	42.70%	43.45%

*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)
Staffing - Other	Shared Librarian 0.20 FTE with Alpha School District starting February 2018	0
Transportation Services, including Fuel	We use WCSSD to provide special education transportation to share routes with other districts	0
Purchasing	purchasing through HCESC and MRESC Bids	0
Municipal/Public Works	Allows us to pick up salt if needed for parking lots	0

ID=Lopatcong Township

Category	Amount
(A) General Fund School Levy	13,506,475
(D) Total School Levy	14,390,122
(B) Estimated Net Taxable Valuation (as of 10/01/17)	870,944,685
(H) Estimated Equalized Valuation (as of 10/01/17)	871,205,765
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5508
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6522
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5503
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6517

Name=Brian Fleming

Category	Measure
Job Title	Other
Job Title II	Buildings and Grounds
Base Annual Salary Amount	\$77,697
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	3
Description of Other Contracted Non-Working Days	Days between Xmas/New Yea
Total Allowances Amount	\$3,000
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	\$6,874
Contractual Post-Employment Benefit Description of Payout of Sick days	Not avail by contract retirement service only
Contractual Post-Employment Benefit Description of Payout of Vacation days	Contract daily rate x days
Contractual Post-Employment Benefit Description of Payout of Personal days	only upon separation of contract
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=Brian Fleming

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=Donna Tolley

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$92,820
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,500
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	\$16,779
Contractual Post-Employment Benefit Description of Payout of Sick days	only upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Contract daily rate x days
Contractual Post-Employment Benefit Description of Payout of Personal days	Only upon separation of contract
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=Donna Tolley

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=Noelle Kondikoff

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$94,446
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	3
Description of Other Contracted Non-Working Days	Days between Xmas/New Yea
Total Allowances Amount	\$6,000
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	\$8,355
Contractual Post-Employment Benefit Description of Payout of Sick days	Not Available by Contract retirement service only
Contractual Post-Employment Benefit Description of Payout of Vacation days	Contract days x daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Upon seraration of contract
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=Noelle Kondikoff

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=Rainie Roncoroni

Category	Measure
Job Title	Superintendent
Job Title II	None
Base Annual Salary Amount	\$145,000
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	20
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,800
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	\$27,828
Contractual Post-Employment Benefit Description of Payout of Sick days	Only Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Current & Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Upon Separation of Contract
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=Rainie Roncoroni

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=Rick Bonney

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$85,000
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	06/30/18
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	3
Description of Other Contracted Non-Working Days	Days between Xmas/New Yea
Total Allowances Amount	\$6,000
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	\$7,520
Contractual Post-Employment Benefit Description of Payout of Sick days	Not Avail by Contract Retirement service only
Contractual Post-Employment Benefit Description of Payout of Vacation days	Contract Daily Rate x Days
Contractual Post-Employment Benefit Description of Payout of Personal days	Only Upon separation of Contract
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=Rick Bonney

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