

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	672.0	644.0	659.0
On Roll Special Ed Full-Time	89.0	92.0	107.0
On Roll Subtotal	761.0	736.0	766.0
In Private School Placements	2.0	3.0	2.0
Sent to Other Districts Regular	334.0	341.0	344.0
Sent to Other Districts Special Ed	46.0	40.0	42.0
Received	15.0	26.0	13.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,176,071	13,506,475	13,776,605
Total Tuition	10-1300	61,495	48,000	49,245
Rents And Royalties	10-1910	2,447	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	42,896	6,000	6,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	1,000	1,000
Interest Earned On Maintenance Reserve	10-1XXX	0	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	3,000	3,000
Subtotal - Revenues From Local Sources		13,282,909	13,565,475	13,836,850
Revenues from State Sources:				
School Choice Aid	10-3116	163,320	177,150	166,941
Categorical Transportation Aid	10-3121	39,846	114,378	114,378
Extraordinary Aid	10-3131	143,211	0	0
Categorical Special Education Aid	10-3132	704,190	704,190	704,190
Equalization Aid	10-3176	2,624,662	2,624,662	2,551,704
Categorical Security Aid	10-3177	26,030	26,030	26,030
Under Adequacy Aid	10-3180	12,277	0	0
PARCC Readiness Aid	10-3181	11,820	0	0
Per Pupil Growth Aid	10-3182	11,820	0	0
Professional Learning Community Aid	10-3183	11,660	0	0
Other State Aids	10-3XXX	9,216	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	3,164	0	0
Subtotal - Revenues From State Sources		3,761,216	3,646,410	3,563,243
Budgeted Fund Balance - Operating Budget	10-303	0	0	75,359
Withdrawal From Cap Res-For Local Share	10-307	0	150,000	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	636,878	625,033
Transfers From Other Funds	10-5200	28,548	0	0
Actual Revenues (Over)/Under Expenditures		-716,552	0	0
Total Operating Budget		16,356,121	17,998,763	18,100,485
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	79,997	80,315	80,315
Title II	20-4451-4455	20,320	21,955	21,955
Title IV	20-4471-4474	10,000	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	169,919	163,354	163,354
Total Revenues From Federal Sources		280,236	275,624	275,624
Total Grants And Entitlements		280,236	275,624	275,624
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	883,234	883,647	881,628
Total Revenues From Local Sources		883,234	883,647	881,628
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	210,098	210,197	209,716
Total Local Repayment Of Debt		1,093,332	1,093,844	1,091,344
Total Repayment Of Debt		1,093,332	1,093,844	1,091,344
Total Revenues/Sources		17,729,689	19,368,231	19,467,453
Total Revenues/Sources Net of Transfers		17,729,689	19,368,231	19,467,453

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,049,000	3,321,696	3,427,283
Special Education - Instruction	11-2XX-100-XXX	1,184,146	1,332,609	1,331,019
Basic Skills/Remedial - Instruction	11-230-100-XXX	109,566	110,717	115,748
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,575	25,840	30,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	5,987,176	6,208,725	6,508,366
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	25,167	25,334	26,516
Undist. Expenditures - Health Services	11-000-213-XXX	151,678	155,329	161,506
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	146,479	178,197	194,811
Undist. Expenditures - Guidance	11-000-218-XXX	100,349	104,392	106,532
Undist. Expenditures - Child Study Teams	11-000-219-XXX	259,836	301,058	268,170
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,098	15,808	15,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	36,696	58,160	58,115
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,936	15,800	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	326,427	369,214	386,406
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	276,313	289,198	289,021
Undist. Expend. - Central Services	11-000-251-XXX	185,991	186,235	203,059
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	60,932	71,570	67,172
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	944,955	1,194,023	1,160,863
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	595,012	714,905	718,650
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,931,503	2,737,214	2,752,117
Total Undistributed Expenditures		11,033,548	12,625,162	12,921,304
Interest Earned On Maintenance Reserve	10-606	0	1,000	1,000
Interest Earned On Current Expense Emergency Res	10-607	0	1,000	1,000
Total General Current Expense		15,395,835	17,418,024	17,827,354

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,155	134,857	10,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	131	442,882	260,131
Increase In Capital Reserve	10-604	936,000	0	0
Interest Deposit To Capital Reserve	10-604	0	3,000	3,000
Total Capital Outlay		960,286	580,739	273,131
General Fund Grand Total		16,356,121	17,998,763	18,100,485
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	79,997	80,315	80,315
Title II	20-XXX-XXX-XXX	20,320	21,955	21,955
Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	169,919	163,354	163,354
Total Federal Projects	20-XXX-XXX-XXX	280,236	275,624	275,624
Total Special Revenue Funds		280,236	275,624	275,624
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,093,332	1,093,844	1,091,344
Total Debt Service Funds		1,093,332	1,093,844	1,091,344
Total Expenditures/Appropriations		17,729,689	19,368,231	19,467,453
Total Expenditures Net of Transfers		17,729,689	19,368,231	19,467,453

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	285,557	435,334	435,334	359,975
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	563,236	1,499,236	1,352,236	1,355,236
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	180,000	180,000	181,000	182,000
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	686,878	1,261,911	625,033	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	180,000	180,000	181,000	182,000
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	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	\$10,842	\$11,584	\$13,229	\$14,256	\$13,836
Total Classroom Instruction	\$7,176	\$7,488	\$8,464	\$9,077	\$8,857
Classroom-Salaries and Benefits	\$6,928	\$7,266	\$8,023	\$8,586	\$8,380
Classroom-General Supplies and Textbooks	\$85	\$86	\$195	\$238	\$255
Classroom-Purchased Services	\$163	\$136	\$246	\$253	\$223
Total Support Services	\$1,095	\$1,205	\$1,386	\$1,524	\$1,442
Support Services-Salaries and Benefits	\$958	\$1,027	\$1,158	\$1,201	\$1,179
Total Administrative Costs	\$1,271	\$1,390	\$1,499	\$1,623	\$1,618
Administration Salaries and Benefits	\$1,103	\$1,117	\$1,150	\$1,248	\$1,289
Total Operations and Maintenance of Plant	\$1,258	\$1,466	\$1,832	\$1,980	\$1,860
Operations and Maintenance-Salaries and Benefits	\$792	\$914	\$1,099	\$1,180	\$1,159
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$41	\$34	\$47	\$50	\$56
Total Equipment Costs	\$16	\$32	\$172	\$183	\$13
Legal Costs	\$8	\$66	\$63	\$68	\$78
Employee Benefits as a percentage of salaries*	34.47%	32.46%	43.45%	43.50%	42.38%

*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)
Staffing - Other	Shared Librarian 0.5 FTE with Alpha School District.	0
Transportation Services, including Fuel	WCSSD to provide special education transportation to share routes with other districts	0
Municipal/Public Works	Salt if needed for parking lots	0

ID=Lopatcong Township

Category	Amount
(A) General Fund School Levy	13,776,605
(D) Total School Levy	14,739,233
(B) Estimated Net Taxable Valuation (as of 10/01/18)	882,304,420
(H) Estimated Equalized Valuation (as of 10/01/18)	896,271,450
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5614
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6705
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5371
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6445

Name=Atila Sabahoglu

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$95,000
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	07/09/18
End Date of Contract	06/30/19
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	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	\$5,481
Contractual Post-Employment Benefit Description of Payout of Sick days	Not in the Contract
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	Not in the Contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Atila Sabahoglu

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=Brian Fleming

Category	Measure
Job Title	Other
Job Title II	Building & Ground Manager
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	0
Description of Other Contracted Non-Working Days	None Reported
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	\$5,977
Contractual Post-Employment Benefit Description of Payout of Sick days	Not in the Contract
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	Not in the Contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Brian Fleming

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=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	0
Description of Other Contracted Non-Working Days	None Reported
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	\$7,265
Contractual Post-Employment Benefit Description of Payout of Sick days	Not In the Contract
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	Not In the Contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Noelle Kondikoff

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=Rainie Roncoroni

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
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	22
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	\$4,300
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	\$27,269
Contractual Post-Employment Benefit Description of Payout of Sick days	Only Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Only Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Current&Contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Rainie Roncoroni

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=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	0
Description of Other Contracted Non-Working Days	None Reported
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	\$6,538
Contractual Post-Employment Benefit Description of Payout of Sick days	Not in the Contract
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	Not in the Contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Rick Bonney

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