

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	221.0	224.0	288.0
On Roll Special Ed Full-Time	41.0	46.0	40.0
On Roll Subtotal	262.0	270.0	328.0
In Private School Placements	5.0	5.0	6.0
Sent to Other Districts Regular	62.5	83.5	85.0
Sent to Other Districts Special Ed	23.0	27.0	27.0
Received		1.0	0.0

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	5,896,347	6,260,805	6,552,974
	Unrestricted Miscellaneous Revenues	10-1XXX	30,613	3	0
	Interest Earned on Capital Reserve Funds	10-1XXX	15	0	25
	Total Revenues from Local Sources		5,926,975	6,260,808	6,552,999
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	398,801	326,614	326,614
	Extraordinary Aid	10-3131	133,247	0	0
	Categorical Special Education Aid	10-3132	257,132	257,132	257,132
	Equalization Aid	10-3176	1,906,677	1,906,677	1,807,057
	Categorical Security Aid	10-3177	100,706	100,706	100,706
	PARCC Readiness Aid	10-3181	4,510	0	0
	Per Pupil Growth Aid	10-3182	4,510	0	0
	Professional Learning Community Aid	10-3183	3,460	0	0
	Other State Aids	10-3XXX	6,220	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,224	0	0
	Total Revenues from State Sources		2,816,487	2,591,129	2,491,509
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	167,749	390,000	0
	Medicaid Reimbursement	10-4200	1,668	0	0
	Total Revenues from Federal Sources		169,417	390,000	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	184,370	96,973
	Transfers from Other Funds	10-5200	400	0	0
	Adjustment for Prior Year Encumbrances		0	146,143	0
	Actual Revenues (Over)/Under Expenditures		-156,929	0	0
General Fund Revenues	Total Operating Budget		8,756,350	9,572,450	9,141,481
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	142,156	120,833
	Title II	20-4451-4455	0	9,176	7,800
	Title IV	20-4471-4474	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	103,204	96,290	81,847
	Total Revenues from Federal Sources		103,204	257,622	218,980
Special Revenue Fund Revenues	Total Grants and Entitlements		103,204	257,622	218,980

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	4,749	0
	Total Local Repayment of Debt		0	4,749	0
Debt Service Fund Revenues	Total Repayment of Debt		0	4,749	0
All Fund Revenues	Total Revenues/Sources		8,859,554	9,834,821	9,360,461
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,859,554	9,834,821	9,360,461

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	1,821,876	1,584,493	1,634,050
	Special Education-Instruction	11-2XX-100-XXX	329,239	423,183	201,546
	Basic Skills/Remedial-Instruction	11-230-100-XXX	138,556	87,013	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,893	7,417	12,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	660	14,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	36,998	36,196	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,590,174	2,429,095	2,415,872
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	0	32,800
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,974	78,395	81,184
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	131,867	243,117
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	238,828	160,199	263,429
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	67,976
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	207,041	230,925	186,478
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	16,623	133,221	99,355
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	37,672	39,179	80,158
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,771	22,959	1,900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	294,595	310,064	345,752
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	59,986	500	2,870
	Undistributed Expenditures-Central Services	11-000-251-XXX	134,640	195,758	148,399
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	71,631	165,074	79,385
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	403,161	598,651	595,954
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	996,675	917,854	762,680
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	942,901	1,122,746	1,377,561
	Undistributed Expenditures-Food Services	11-000-310-930	25,476	9,922	0
		Total Undistributed Expenditures		6,100,148	6,546,409
General Fund Current Expenses	Total General Current Expense		8,428,710	8,685,371	8,646,466

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	70,874	96,546
	Facilities Acquisition and Construction Services	12-000-400-XXX	41,570	323,678	75,993
	Interest Deposit to Capital Reserve	10-604	0	0	25
	Total Capital Outlay		41,570	394,552	172,564
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	286,070	492,527	322,451
	General Fund Grand Total		8,756,350	9,572,450	9,141,481
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	142,156	120,833
	Title II	20-XXX-XXX-XXX	0	9,176	7,800
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	103,204	96,290	81,847
	Total Federal Projects	20-XXX-XXX-XXX	103,204	257,622	218,980
Special Revenue Fund Expenses	Total Special Revenue Funds		103,204	257,622	218,980
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	4,749	0
	Total Debt Service Funds		0	4,749	0
All Fund Expenses	Total Expenditures/Appropriations		8,859,554	9,834,821	9,360,461
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,859,554	9,834,821	9,360,461

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	28,325	28,340	28,340	28,365
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	180,890	180,890	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	230,039	397,788	7,788	7,788
	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	253,480	350,453	346,973	250,000
	Repayment of Debt	4,749	4,749	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	\$18,572	\$19,762	\$19,370	\$21,439	\$17,219
Total Classroom Instruction	\$10,920	\$11,943	\$11,407	\$11,432	\$8,346
Classroom-Salaries and Benefits	\$9,841	\$10,851	\$10,828	\$10,705	\$7,921
Classroom-General Supplies and Textbooks	\$616	\$628	\$480	\$490	\$259
Classroom-Purchased Services	\$463	\$464	\$99	\$237	\$167
Total Support Services	\$3,212	\$3,046	\$3,469	\$3,857	\$4,201
Support Services-Salaries and Benefits	\$2,039	\$2,992	\$2,529	\$2,500	\$2,736
Total Administrative Costs	\$2,111	\$2,744	\$2,107	\$3,241	\$2,221
Administration Salaries and Benefits	\$1,576	\$2,018	\$1,641	\$2,071	\$1,714
Total Operations and Maintenance of Plant	\$2,210	\$1,876	\$2,261	\$2,749	\$2,220
Operations and Maintenance-Salaries and Benefits	\$1,044	\$1,022	\$1,327	\$1,312	\$1,060
Board Contribution to Food Services	\$0	\$104	\$0	\$40	\$0
Total Extracurricular Costs	\$28	\$10	\$41	\$43	\$120
Total Equipment Costs	\$0	\$0	\$0	\$285	\$306
Legal Costs	\$104	\$260	\$207	\$429	\$83
Employee Benefits as a percentage of salaries*	33.86%	29.11%	40.68%	36.32%	45.87%

*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)
Custodial and Maintenance Services	Montague School provides custodial staff for Township meeting held at the School	0
Municipal/Public Works	Montague School shares snow/ice removal with the Montague Township DPW	0
Others	Montague allows the Montague Township to utilize its facilities for meetings as necessary	0

Estimated Tax Rates

Municipality	Category	Amount
Montague Township	(A) General Fund School Levy	6,404,696
	(D) Total School Levy	6,404,696
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	355,548,700
	(H) Estimated Equalized Valuation (as of 10/01/18)	368,673,476
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8014
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8014
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7372
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7372

Employee Contract List for District

Name	Category	Measure
George Hagl	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$82,160
	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	10/22/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	184
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$2,500
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
George Hagl	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	N/A
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	N/A
	Additional Comment 1	N/A
	Additional Comment 2	N/A
	Additional Comment 3	N/A
Mark Romano	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$77,000
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	12
	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

Employee Contract List for District

Name	Category	Measure
Mark Romano	Total Allowances Amount	\$2,000
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not Paid Per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Paid Per Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Paid Per 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
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	N/A
	Additional Comment 1	N/A
Additional Comment 2	N/A	
Additional Comment 3	N/A	
Timothy Capone	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$125,000
	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
Timothy Capone	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$16,000
	Total Bonuses Amount	\$22,904
	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	\$35,580
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick Days Payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation Days Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Paid Per 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
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	N/A	

Employee Contract List for District

Name	Category	Measure
Timothy Capone	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	N/A
	Additional Comment 1	N/A
	Additional Comment 2	N/A
	Additional Comment 3	N/A