

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	242.0	235.0	269.0
On Roll Special Ed Full-Time	48.0	49.0	49.0
On Roll Subtotal	290.0	284.0	318.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Special Ed	2.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,807,884	3,884,042	3,961,723
	Unrestricted Miscellaneous Revenues	10-1XXX	43,137	6,650	6,650
	Interest Earned on Maintenance Reserve	10-1XXX	10	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	50	50	50
	Total Revenues from Local Sources		3,851,081	3,890,752	3,968,433
General Fund Revenues from State Sources	School Choice Aid	10-3116	149,081	155,272	120,032
	Categorical Transportation Aid	10-3121	18,938	18,938	18,938
	Extraordinary Aid	10-3131	24,107	0	0
	Categorical Special Education Aid	10-3132	264,802	264,802	264,802
	Equalization Aid	10-3176	1,126,004	1,178,814	1,392,844
	Categorical Security Aid	10-3177	69,911	69,911	69,911
	Other State Aids	10-3XXX	82	0	0
	Total Revenues from State Sources		1,652,925	1,687,737	1,866,527
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	18,435	19,737	19,305
	Total Revenues from Federal Sources		18,435	19,737	19,305
General Fund Revenues from Other Sources	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	375,000	186,000
	Withdrawal from Maintenance Reserve	10-310	0	4,785	0
	Adjustment for Prior Year Encumbrances		0	262,238	0
	Actual Revenues (Over)/Under Expenditures		-177,211	0	0
General Fund Revenues	Total Operating Budget		5,345,230	6,240,249	6,040,265
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	9,906	2,400	0
	Total Revenues from Local Sources	20-1XXX	9,906	2,400	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	59,841	100,000
	Preschool Education Aid	20-3218	129,728	328,176	333,744
	Total Revenues from State Sources		129,728	388,017	433,744

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	71,015	82,211	60,204
	Title II	20-4451-4455	8,295	8,736	5,258
	Title IV	20-4471-4474	10,708	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	78,506	91,135	72,908
	CARES Act Education Stabilization Fund	20-4530	0	53,929	0
	Coronavirus Relief Fund (CRF)	20-4532	0	22,591	0
	Total Revenues from Federal Sources		168,524	268,602	146,370
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	6,980	83,436
Special Revenue Fund Revenues	Total Grants and Entitlements		308,158	665,999	663,550
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	155,534	157,564	159,315
	Total Revenues from Local Sources		155,534	157,564	159,315
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		155,534	157,565	159,315
Debt Service Fund Revenues	Total Repayment of Debt		155,534	157,565	159,315
All Fund Revenues	Total Revenues/Sources		5,808,922	7,063,813	6,863,130
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	6,980	83,436
	Total Revenues/Sources Net of Transfers		5,808,922	7,056,833	6,779,694

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,514,463	1,637,596	1,734,820
	Special Education-Instruction	11-2XX-100-XXX	587,370	502,500	616,133
	Basic Skills/Remedial-Instruction	11-230-100-XXX	55,000	57,774	74,470
	Bilingual Education-Instruction	11-240-100-XXX	30,877	18,734	19,918
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,201	32,968	33,368
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,200	11,135	11,268
	Summer School	11-422-XXX-XXX	14,096	16,785	18,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	255,212	314,899	299,176
	Undistributed Expenditures-Health Services	11-000-213-XXX	87,392	63,899	69,899
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	78,384	76,186	80,826
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	114,291	187,469	228,947
	Undistributed Expenditures-Guidance	11-000-218-XXX	91,778	133,947	70,322
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	181,762	220,162	227,120
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	97,763	118,571	145,624
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	474	700	500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,400	26,400	18,095
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	275,308	275,555	287,179
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	90,244	100,667	87,906
	Undistributed Expenditures-Central Services	11-000-251-XXX	151,174	178,892	172,303
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	92,327	95,821	123,354
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	421,807	637,571	450,154
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	128,514	276,800	251,109
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	726,897	840,768	818,070
	Undistributed Expenditures-Food Services	11-000-310-930	30,000	0	0
		Total Undistributed Expenditures		2,826,727	3,548,307
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
General Fund Current Expenses	Total General Current Expense		5,054,934	5,825,809	5,839,171

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	12,919	10,824	8,094
	Facilities Acquisition and Construction Services	12-000-400-XXX	266,122	384,950	192,950
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		279,041	395,824	201,094
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	11,255	18,616	0
	General Fund Grand Total		5,345,230	6,240,249	6,040,265
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	9,906	2,400	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	122,539	233,393	234,015
	Support Services	20-218-200-XXX	7,189	154,604	183,165
	Facility Acquisition and Construction Services	20-218-400-XXX	0	7,000	100,000
	Total Preschool Education Aid	20-218-XXX-XXX	129,728	394,997	517,180
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	129,728	394,997	517,180
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	71,015	82,211	60,204
	Title II	20-XXX-XXX-XXX	8,295	8,736	5,258
	Title IV	20-XXX-XXX-XXX	10,708	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,506	91,135	72,908
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	53,929	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	22,591	0
	Total Federal Projects	20-XXX-XXX-XXX	168,524	268,602	146,370
Special Revenue Fund Expenses	Total Special Revenue Funds		308,158	665,999	663,550
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	155,534	157,565	159,315
	Total Debt Service Funds		155,534	157,565	159,315
All Fund Expenses	Total Expenditures/Appropriations		5,808,922	7,063,813	6,863,130
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	6,980	83,436
	Total Expenditures Net of Transfers		5,808,922	7,056,833	6,779,694

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	756,029	698,998	324,048	138,098
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	96,867	145,177	140,402	140,412
	Legal Reserve	0	0	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)	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	295,405	274,189	250,000	250,000
	Repayment of Debt	1	1	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,806	\$16,782	\$17,039	\$19,841	\$17,681
Total Classroom Instruction	\$9,126	\$9,848	\$9,485	\$10,761	\$10,021
Classroom-Salaries and Benefits	\$8,768	\$9,342	\$8,823	\$9,708	\$9,501
Classroom-General Supplies and Textbooks	\$279	\$354	\$552	\$886	\$427
Classroom-Purchased Services	\$80	\$152	\$110	\$167	\$94
Total Support Services	\$1,886	\$2,695	\$3,340	\$3,790	\$3,562
Support Services-Salaries and Benefits	\$1,397	\$2,059	\$2,322	\$2,634	\$2,278
Total Administrative Costs	\$2,312	\$2,460	\$2,360	\$2,723	\$2,419
Administration Salaries and Benefits	\$1,583	\$1,792	\$1,748	\$1,983	\$1,636
Total Operations and Maintenance of Plant	\$1,347	\$1,552	\$1,674	\$2,364	\$1,502
Operations and Maintenance-Salaries and Benefits	\$557	\$418	\$606	\$521	\$457
Board Contribution to Food Services	\$0	\$105	\$0	\$0	\$0
Total Extracurricular Costs	\$115	\$112	\$169	\$191	\$167
Total Equipment Costs	\$0	\$45	\$32	\$63	\$340
Legal Costs	\$83	\$122	\$47	\$110	\$110
Employee Benefits as a percentage of salaries*	23.81%	22.61%	25.06%	27.09%	23.36%

\*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 2020-21 revised appropriations and the 2021-22 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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
2100	Teacher Salaries Grades 1 thru 5	58,865	Additional Teacher
460	State aid	178,790	Overall total increase in aid
620	Capital Reserve Withdrawal	186,000	Funds for seven projects
755	Preschool Pr Yr Carryover	100,000	Funds to be used for a new playground for the preschool program.
75500	Equipment	8,094	Promethean Boards and Kiln
836	Transfer from Operating Budget PreK Spec Ed	83,436	Funds from General Budget to support PreK Program



**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Curriculum Supervisor Lenape Valley Regional High School	0
Municipal/Public Works	Borough of Netcong snow plowing	0
Others	MCESC Educational Services	0
Special Education Services	Byram BOE Occupational Therapy	0
Transportation Services, including Fuel	Sussex County CO-OP	0

**Estimated Tax Rates**

Municipality	Category	Amount
Netcong	(A) General Fund School Levy	3,961,723
	(D) Total School Levy	4,121,038
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	322,255,400
	(H) Estimated Equalized Valuation (as of 10/01/20)	288,836,963
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2294
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2788
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3716
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4268

Employee Contract List for District

Name	Category	Measure
Kathleen Walsh	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$135,000
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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	\$7,650
	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	Retirement
	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
Kathleen Walsh	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
Kurt Ceresnak	Job Title	Principal
	Job Title II	N/A
	Base Annual Salary Amount	\$120,000
	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	07/01/20
	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

Employee Contract List for District

Name	Category	Measure
Kurt Ceresnak	Total Allowances Amount	\$2,650
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,366
	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	Retirement
	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
	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	
Paul Stabile	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$100,000
	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
Paul Stabile	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	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	\$3,675
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$935
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$12,424
	Contractual Post-Employment Benefit Description of Payout of Sick days	Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Retirement
	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
	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
Paul Stabile	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