

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	252.0	273.0	306.0
On Roll Special Ed Full-Time	41.0	52.0	59.0
On Roll Subtotal	293.0	325.0	365.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	51.0	47.0	55.0
Sent to Other Districts Special Ed	20.0	18.0	16.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,572,446	6,572,446	6,572,446
	Unrestricted Miscellaneous Revenues	10-1XXX	93,779	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	120	120
	Interest Earned on Capital Reserve Funds	10-1XXX	772	700	700
	Total Revenues from Local Sources		6,666,997	6,573,266	6,573,266
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	326,614	326,614	326,614
	Extraordinary Aid	10-3131	95,886	0	95,886
	Categorical Special Education Aid	10-3132	257,132	257,132	331,434
	Equalization Aid	10-3176	1,425,212	1,149,643	1,376,309
	Categorical Security Aid	10-3177	100,706	100,706	100,706
	Total Revenues from State Sources		2,205,550	1,834,095	2,230,949
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	165,599	0	165,599
	Total Revenues from Federal Sources		165,599	0	165,599
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	460,000	663,467
	Withdrawal from Capital Reserve for Local Share	10-307	0	160,000	1,230,000
	Withdrawal from Impact Aid Reserve (General)	10-318	0	196,194	0
	Actual Revenues (Over)/Under Expenditures		-98,617	0	0
General Fund Revenues	Total Operating Budget		8,939,529	9,223,555	10,863,281
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	194	300	300
	Total Revenues from Local Sources	20-1XXX	194	300	300
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	269,491	415,913
	Preschool Education Aid	20-3218	582,696	769,720	814,856
	Total Revenues from State Sources		582,696	1,039,211	1,230,769
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	119,562	101,796	81,206
	Title II	20-4451-4455	8,564	7,279	10,013
	Title IV	20-4471-4474	8,647	8,500	8,500
	Arp-Idea Preschool	20-4409	4,441	0	0
	Arp-Idea Basic	20-4419	144,444	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	92,610	92,250

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	103,584	0	883,298
	CRRSA Act-Learning Acceleration Grant	20-4535	1,101	0	0
	Other	20-4XXX	2,776	31,788	31,788
	CRRSA Act-Mental Health Grant	20-4536	12,314	0	0
	Total Revenues from Federal Sources		405,433	241,973	1,282,055
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	67,440	66,315	66,315
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		528	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		150	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,056,441	1,347,799	2,579,439
All Fund Revenues	Total Revenues/Sources		9,995,970	10,571,354	13,442,720
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	67,440	66,315	66,315
	Total Revenues/Sources Net of Transfers		9,928,530	10,505,039	13,376,405

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,701,241	2,395,144	2,429,134
	Special Education-Instruction	11-2XX-100-XXX	420,367	263,045	374,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	26,431	15,057	16,700
	School-Sponsored Athletics-Instruction	11-402-100-XXX	13,718	4,203	6,250
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,546,137	1,789,205	1,776,785
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	0	22,950
	Undistributed Expenditures-Health Services	11-000-213-XXX	82,216	82,000	92,600
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	273,909	127,700	79,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	6,916	0	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	29,930	124,000	171,945
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	140,117	309,307	568,010
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	207,164	84,860	39,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	68,524	83,579	115,700
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,766	8,500	4,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	361,886	191,344	156,704
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	192,639	118,010	70,245
	Undistributed Expenditures-Central Services	11-000-251-XXX	159,368	145,000	158,750
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	91,690	61,600	49,250
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	656,118	806,402	804,481
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	563,301	601,847	743,201
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,201,122	1,203,532	1,532,500
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	25,000
	Total Undistributed Expenditures			5,586,803	5,736,886
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	120	120
General Fund Current Expenses	Total General Current Expense		7,748,560	8,414,455	9,236,825

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	23,648	30,000	39,975
	Facilities Acquisition and Construction Services	12-000-400-XXX	641,922	160,993	1,230,993
	Interest Deposit to Capital Reserve	10-604	0	700	700
	Total Capital Outlay		665,570	191,693	1,271,668
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	525,399	617,407	354,788
	General Fund Grand Total		8,939,529	9,223,555	10,863,281
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	722	300	300
	Scholarship Fund	20-476-XXX-XXX	150	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	447,966	477,171	633,745
	Support Services	20-218-200-XXX	193,437	527,864	640,377
	Facility Acquisition and Construction Services	20-218-400-XXX	8,733	100,491	22,962
	Total Preschool Education Aid	20-218-XXX-XXX	650,136	1,105,526	1,297,084
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	650,136	1,105,526	1,297,084
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	119,562	101,796	81,206
	Title II	20-XXX-XXX-XXX	8,564	7,279	10,013
	Title IV	20-XXX-XXX-XXX	8,647	8,500	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	92,610	92,250
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	144,444	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	4,441	0	0
	Other	20-XXX-XXX-XXX	2,776	31,788	31,788
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,101	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	12,314	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	103,584	0	883,298
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	405,433	241,973	1,282,055
Special Revenue Fund Expenses	Total Special Revenue Funds		1,056,441	1,347,799	2,579,439
All Fund Expenses	Total Expenditures/Appropriations		9,995,970	10,571,354	13,442,720
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	67,440	66,315	66,315
	Total Expenditures Net of Transfers		9,928,530	10,505,039	13,376,405

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	655,489	453,467	453,467	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,585,115	2,293,297	2,133,997	904,697
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	239,982	239,982	240,102	240,222
	Legal Reserve	460,000	920,000	460,000	0
	Unemployment Fund	4,284	4,284	4,284	4,284
	Tuition Reserve	132,659	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	349,562	361,794	165,600	165,600
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,499	971	971	971
	Scholarship Fund	975	825	825	825
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,909	\$21,204	\$25,690	\$22,826	\$22,970
Total Classroom Instruction	\$11,776	\$10,926	\$14,156	\$12,578	\$12,849
Classroom-Salaries and Benefits	\$10,737	\$10,314	\$12,465	\$11,076	\$11,339
Classroom-General Supplies and Textbooks	\$887	\$428	\$1,366	\$1,214	\$1,262
Classroom-Purchased Services	\$151	\$183	\$324	\$288	\$249
Total Support Services	\$3,983	\$4,159	\$5,595	\$4,971	\$5,332
Support Services-Salaries and Benefits	\$2,863	\$3,105	\$4,293	\$3,814	\$4,247
Total Administrative Costs	\$2,982	\$3,302	\$2,352	\$2,090	\$1,620
Administration Salaries and Benefits	\$2,088	\$2,388	\$2,007	\$1,783	\$1,338
Total Operations and Maintenance of Plant	\$1,983	\$2,428	\$3,257	\$2,894	\$2,738
Operations and Maintenance-Salaries and Benefits	\$1,091	\$815	\$1,260	\$1,120	\$1,513
Board Contribution to Food Services	\$39	\$0	\$0	\$0	\$72
Total Extracurricular Costs	\$0	\$176	\$91	\$81	\$85
Total Equipment Costs	\$2,699	\$111	\$482	\$428	\$182
Legal Costs	\$481	\$330	\$74	\$66	\$58
Employee Benefits as a percentage of salaries*	31.29%	30.10%	29.11%	29.11%	37.02%

*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 2022-23 revised appropriations and the 2023-24 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.

Estimated Tax Rates

Municipality	Category	Amount
Montague Township	(A) General Fund School Levy	6,572,446
	(D) Total School Levy	6,572,446
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	357,386,500
	(H) Estimated Equalized Valuation (as of 10/01/22)	437,384,041
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8390
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8390
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5027
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5027

Employee Contract List for District

Name	Category	Measure
Carl Morelli	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$110,000
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$6,250
	Total Bonuses Amount	\$7,800
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,219
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,885
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout Sick Days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout Vacation Days
	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

Employee Contract List for District

Name	Category	Measure
Carl Morelli	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
James Andriac	Job Title	Superintendent
	Job Title II	Principal
	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	07/01/23
	End Date of Contract	06/30/24
	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

Employee Contract List for District

Name	Category	Measure
James Andriac	Total Allowances Amount	\$13,500
	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	\$22,788
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout Sick Days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout Vacation Days
	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	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	
Mark Romano	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,000
	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
Mark Romano	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	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
	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,219
	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	Payout Sick Days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout Vacation Days
	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	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
Mark Romano	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