

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	224.0	234.0	271.0
On Roll Special Ed Full-Time	40.0	44.0	42.0
On Roll Subtotal	264.0	278.0	313.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Regular	73.0	56.0	55.0
Sent to Other Districts Special Ed	25.0	24.0	27.0
In State Facilities	2.0	1.0	0.0

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	6,552,974	6,717,893	6,572,446
	Unrestricted Miscellaneous Revenues	10-1XXX	12,520	729	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	120
	Interest Earned on Capital Reserve Funds	10-1XXX	190	300	700
	Total Revenues from Local Sources		6,565,684	6,718,922	6,573,266
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	326,614	326,614	326,614
	Extraordinary Aid	10-3131	74,352	0	0
	Categorical Special Education Aid	10-3132	257,132	257,132	257,132
	Equalization Aid	10-3176	1,807,057	1,609,008	1,425,212
	Categorical Security Aid	10-3177	100,706	100,706	100,706
	Other State Aids	10-3XXX	290	0	0
	Total Revenues from State Sources		2,566,151	2,293,460	2,109,664
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	176,175	0	0
	Total Revenues from Federal Sources		176,175	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	243,657	174,642
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	2,275,585
	Withdrawal from Maintenance Reserve	10-310	0	13,425	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	132,659
	Withdrawal from Impact Aid Reserve (General)	10-318	0	0	153,367
	Adjustment for Prior Year Encumbrances		0	318,128	0
	Actual Revenues (Over)/Under Expenditures		-2,041,710	0	0
General Fund Revenues	Total Operating Budget		7,266,300	9,587,592	11,419,183
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	300
	Total Revenues from Local Sources	20-1XXX	0	0	300
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	512,016	961,008	663,150
	Total Revenues from State Sources		512,016	961,008	663,150

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	138,579	133,998	113,898
	Title II	20-4451-4455	9,654	9,696	8,242
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	103,601	104,397	88,737
	CARES Act Education Stabilization Fund	20-4530	84,628	28,349	0
	Coronavirus Relief Fund (CRF)	20-4532	0	25,689	0
	CRRSA Act-ESSER II	20-4534		0	439,115
	CRRSA Act-Learning Acceleration Grant	20-4535		0	28,180
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		346,462	312,129	731,672
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	21,799	68,876	66,315
Special Revenue Fund Revenues	Total Grants and Entitlements		880,277	1,342,013	1,461,437
All Fund Revenues	Total Revenues/Sources		8,146,577	10,929,605	12,880,620
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	21,799	68,876	66,315
	Total Revenues/Sources Net of Transfers		8,124,778	10,860,729	12,814,305

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	1,566,005	1,836,608	1,805,439
	Special Education-Instruction	11-2XX-100-XXX	168,102	218,064	225,600
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,425	14,000	14,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	6,160	16,000	16,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,783,953	2,116,663	2,201,423
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,981	11,000	36,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	80,764	89,729	90,008
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	233,193	286,959	294,908
	Undistributed Expenditures--Other Support Services, Students--Extraordinary Services	11-000-217-XXX	147,406	273,255	86,620
	Undistributed Expenditures-Guidance	11-000-218-XXX	41,702	29,976	32,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	105,128	108,677	129,408
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	133,076	101,510	120,400
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	21,700	66,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,100	6,200	6,900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	377,927	249,234	269,200
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,870	79,360	85,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	126,006	120,450	140,350
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	74,799	63,670	64,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	443,928	747,023	727,360
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	485,365	367,009	676,094
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	900,039	1,469,467	1,461,186
	Undistributed Expenditures-Food Services	11-000-310-930	7,500	9,500	0
	Total Undistributed Expenditures		4,974,737	6,151,382	6,488,357
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	120
General Fund Current Expenses	Total General Current Expense		6,718,429	8,236,054	8,549,516

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	49,312	574,788	35,750
	Facilities Acquisition and Construction Services	12-000-400-XXX	68,636	120,993	2,276,578
	Interest Deposit to Capital Reserve	10-604	0	300	700
	Total Capital Outlay		117,948	696,081	2,313,028
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	429,923	655,457	556,639
	General Fund Grand Total		7,266,300	9,587,592	11,419,183
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	300
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	319,623	466,758	435,000
	Support Services	20-218-200-XXX	202,198	407,807	262,465
	Facility Acquisition and Construction Services	20-218-400-XXX	11,994	155,319	32,000
	Total Preschool Education Aid	20-218-XXX-XXX	533,815	1,029,884	729,465
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	533,815	1,029,884	729,465
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	138,579	133,998	113,898
	Title II	20-XXX-XXX-XXX	9,654	9,696	8,242
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	103,601	104,397	88,737
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	84,628	28,349	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	25,689	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	439,115
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	28,180
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	346,462	312,129	731,672
Special Revenue Fund Expenses	Total Special Revenue Funds		880,277	1,342,013	1,461,437
All Fund Expenses	Total Expenditures/Appropriations		8,146,577	10,929,605	12,880,620
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	21,799	68,876	66,315
	Total Expenditures Net of Transfers		8,124,778	10,860,729	12,814,305

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	378,486	1,678,676	2,301,928	27,043
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	136,889	123,464	123,584
	Legal Reserve	133,517	133,517	0	0
	Tuition Reserve	0	132,659	132,659	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	7,788	183,963	183,963	30,596
	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	457,113	434,782	424,642	250,000
	Repayment of Debt	0	0	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	\$20,985	\$20,355	\$23,228	\$26,251	\$21,816
Total Classroom Instruction	\$10,455	\$10,918	\$12,248	\$13,975	\$11,733
Classroom-Salaries and Benefits	\$9,879	\$10,303	\$11,474	\$12,448	\$11,018
Classroom-General Supplies and Textbooks	\$403	\$469	\$521	\$1,247	\$466
Classroom-Purchased Services	\$172	\$146	\$253	\$281	\$248
Total Support Services	\$4,803	\$4,395	\$5,148	\$5,787	\$4,393
Support Services-Salaries and Benefits	\$3,038	\$3,253	\$3,315	\$3,765	\$3,306
Total Administrative Costs	\$3,189	\$2,863	\$2,311	\$2,596	\$2,413
Administration Salaries and Benefits	\$2,177	\$1,893	\$1,791	\$1,920	\$1,792
Total Operations and Maintenance of Plant	\$2,398	\$2,000	\$3,143	\$3,453	\$2,931
Operations and Maintenance-Salaries and Benefits	\$1,301	\$699	\$1,301	\$1,395	\$1,341
Board Contribution to Food Services	\$94	\$31	\$0	\$38	\$0
Total Extracurricular Costs	\$9	\$52	\$166	\$178	\$149
Total Equipment Costs	\$284	\$252	\$418	\$2,932	\$235
Legal Costs	\$330	\$585	\$97	\$245	\$212
Employee Benefits as a percentage of salaries*	36.88%	33.08%	50.17%	49.01%	44.09%

\*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Montague Township does snow removal	0
Purchasing	Educational Data Services,ESCNJ,MCESC,SSCESC	0
Transportation Services, including Fuel	Sussex County Regional Cooperative -special route transportation	0



Estimated Tax Rates

Municipality	Category	Amount
Montague Township	(A) General Fund School Levy	6,694,805
	(D) Total School Levy	6,694,805
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	354,441,100
	(H) Estimated Equalized Valuation (as of 10/01/20)	388,003,394
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8888
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8888
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7255
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7255

Employee Contract List for District

Name	Category	Measure
Erkan Gumustekin	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$94,000
	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	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	\$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	\$18,692
	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	No 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
Erkan Gumustekin	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	Other
	Job Title II	Director
	Base Annual Salary Amount	\$80,000
	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	12
	Contracted Number of Annual Sick Days	25
	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	\$1,500
	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	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	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	\$80,000
	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	07/01/20
	End Date of Contract	06/30/21
	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)	\$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	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
Timothy Capone	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$170,000
	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	07/01/19
	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	\$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	\$35,580
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick Days Payout

Employee Contract List for District

Name	Category	Measure
Timothy Capone	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	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