

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	238.0	242.0	264.0
On Roll Special Ed Full-Time	48.0	48.0	52.0
On Roll Subtotal	286.0	290.0	316.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Special Ed	4.0	2.0	3.0
Received	9.0		0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,707,261	3,807,884	3,884,042
	Total Tuition	10-1300	6,915	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	26,869	6,650	6,650
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	50	50	50
	Total Revenues from Local Sources		3,741,095	3,814,594	3,890,752
General Fund Revenues from State Sources	School Choice Aid	10-3116	146,556	149,081	150,566
	Categorical Transportation Aid	10-3121	18,938	18,938	18,938
	Extraordinary Aid	10-3131	42,571	0	0
	Categorical Special Education Aid	10-3132	264,802	264,802	264,802
	Equalization Aid	10-3176	1,028,377	1,126,004	1,292,186
	Categorical Security Aid	10-3177	69,911	69,911	69,911
	Other State Aids	10-3XXX	3,092	0	0
	Total Revenues from State Sources		1,574,247	1,628,736	1,796,403
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	26,546	12,079	19,737
	Total Revenues from Federal Sources		26,546	12,079	19,737
General Fund Revenues from Other Sources	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	262,371	375,000
	Withdrawal from Maintenance Reserve	10-310	0	51,700	0
	Adjustment for Prior Year Encumbrances		0	55,090	0
	Actual Revenues (Over)/Under Expenditures		-466,631	0	0
General Fund Revenues	Total Operating Budget		4,875,257	5,824,570	6,081,892
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	17,091	0	0
	Total Revenues from Local Sources	20-1XXX	17,091	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	188,230	328,176
	Total Revenues from State Sources		0	188,230	328,176

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	76,781	78,371	57,262
	Title II	20-4451-4455	7,644	10,188	6,115
	Title IV	20-4471-4474	7,292	10,708	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	98,738	97,440	71,360
	Total Revenues from Federal Sources		190,455	196,707	142,737
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	6,980
Special Revenue Fund Revenues	Total Grants and Entitlements		207,546	384,937	477,893
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	158,503	155,534	157,564
	Total Revenues from Local Sources		158,503	155,534	157,564
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		158,503	155,534	157,565
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		158,502	155,534	157,565
All Fund Revenues	Total Revenues/Sources		5,241,305	6,365,041	6,717,350
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	6,980
	Total Revenues/Sources Net of Transfers		5,241,305	6,365,041	6,710,370

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,579,525	1,504,240	1,597,343
	Special Education-Instruction	11-2XX-100-XXX	521,874	543,480	533,308
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	55,000	57,774
	Bilingual Education-Instruction	11-240-100-XXX	22,869	17,344	18,734
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,540	32,968	32,968
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,430	6,904	11,135
	Summer School	11-422-XXX-XXX	14,866	18,105	16,785
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	287,200	321,522	331,410
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,167	98,662	63,899
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	86,020	92,646	73,941
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	127,547	173,934	187,469
	Undistributed Expenditures-Guidance	11-000-218-XXX	22,092	88,989	133,437
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	126,329	211,293	218,662
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,500	97,525	120,581
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	13,500	700	700
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,890	3,400	26,400
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	150,704	260,709	266,281
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	225,560	90,565	100,356
	Undistributed Expenditures-Central Services	11-000-251-XXX	136,789	179,378	178,892
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	64,026	101,236	94,615
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	356,635	497,629	490,746
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	190,296	272,633	285,478
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	692,053	837,050	840,768
		Total Undistributed Expenditures		2,568,308	3,327,871
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		4,734,412	5,505,922	5,681,692

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	26,500	6,600
	Facilities Acquisition and Construction Services	12-000-400-XXX	140,845	280,843	381,950
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		140,845	307,393	388,600
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	11,255	11,600
	General Fund Grand Total		4,875,257	5,824,570	6,081,892
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	17,091	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	132,883	221,710
	Support Services	20-218-200-XXX	0	51,847	109,946
	Facility Acquisition and Construction Services	20-218-400-XXX	0	3,500	3,500
	Total Preschool Education Aid	20-218-XXX-XXX	0	188,230	335,156
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	188,230	335,156
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	76,781	78,371	57,262
	Title II	20-XXX-XXX-XXX	7,644	10,188	6,115
	Title IV	20-XXX-XXX-XXX	7,292	10,708	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	98,738	97,440	71,360
	Total Federal Projects	20-XXX-XXX-XXX	190,455	196,707	142,737
Special Revenue Fund Expenses	Total Special Revenue Funds		207,546	384,937	477,893
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	158,502	155,534	157,565
	Total Debt Service Funds		158,502	155,534	157,565
All Fund Expenses	Total Expenditures/Appropriations		5,241,305	6,365,041	6,717,350
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	6,980
	Total Expenditures Net of Transfers		5,241,305	6,365,041	6,710,370

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	305,410	756,029	539,113	164,163
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	108,657	96,867	45,177	45,187
	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	319,295	295,405	250,000	250,000
	Repayment of Debt	0	1	1	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,267	\$14,806	\$15,091	\$17,618	\$17,039
Total Classroom Instruction	\$7,785	\$9,126	\$8,387	\$9,843	\$9,485
Classroom-Salaries and Benefits	\$7,460	\$8,768	\$8,120	\$9,316	\$8,823
Classroom-General Supplies and Textbooks	\$265	\$279	\$134	\$358	\$552
Classroom-Purchased Services	\$60	\$80	\$133	\$169	\$110
Total Support Services	\$1,986	\$1,886	\$2,848	\$3,195	\$3,340
Support Services-Salaries and Benefits	\$1,318	\$1,397	\$2,157	\$2,374	\$2,322
Total Administrative Costs	\$1,984	\$2,312	\$2,302	\$2,571	\$2,360
Administration Salaries and Benefits	\$1,272	\$1,583	\$1,733	\$1,885	\$1,748
Total Operations and Maintenance of Plant	\$1,410	\$1,347	\$1,384	\$1,821	\$1,674
Operations and Maintenance-Salaries and Benefits	\$330	\$557	\$425	\$467	\$606
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$93	\$115	\$158	\$173	\$169
Total Equipment Costs	\$0	\$0	\$84	\$104	\$32
Legal Costs	\$224	\$83	\$47	\$52	\$47
Employee Benefits as a percentage of salaries*	28.00%	23.81%	26.62%	27.07%	25.06%

\*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 2019-20 revised appropriations and the 2020-21 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
3080	Supplies	75,000	Upgrade new math curriculum; classroom libraries
41500	Salaries	65,000	Interventionist Position
43100	Contracted Service	60,000	Curriculum Coordinator
51000	Salaries	44,000	Security Guard
620	Capital Reserve Withdrawal	375,000	Funds for four projects
75680	Equipment	6,600	FireWall / Web Filter
760	Preschool Expansion Aid	328,176	Aid for additional class



**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Custodial Services provided to the Borough 2 days a week	0
Municipal/Public Works	Borough provides snow plowing	10,000
Others	Educational services through MCESC	1,000
	ED services for classroom supplies	1,000
Special Education Services	Shared services with Byram for Occupational Therapy	5,000
Transportation Services, including Fuel	Sussex County CO-OP	2,000

**Estimated Tax Rates**

Municipality	Category	Amount
Netcong	(A) General Fund School Levy	3,884,042
	(D) Total School Levy	4,041,606
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	322,203,100
	(H) Estimated Equalized Valuation (as of 10/01/19)	301,716,546
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2055
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2544
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2873
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3395

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	07/01/19
	End Date of Contract	06/30/20
	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 Ceresnek	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,000
	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	09/01/19
	End Date of Contract	06/30/20
	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 Ceresnek	Total Allowances Amount	\$2,650
	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
	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	None Reported
	Base Annual Salary Amount	\$96,900
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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
Paul Stabile	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	\$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