

### Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	224.0	224.0	258.0
On Roll Special Ed Full-Time	46.0	40.0	36.0
On Roll Subtotal	270.0	264.0	294.0
In Private School Placements	5.0	2.0	5.0
Sent to Other Districts Regular	83.5	73.0	71.0
Sent to Other Districts Special Ed	27.0	25.0	26.0
Received	1.0		0.0
In State Facilities		2.0	1.0

## 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	6,256,056	6,552,974	6,717,893
	Total Tuition	10-1300	19,450	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	53,564	0	729
	Interest Earned on Capital Reserve Funds	10-1XXX	146	25	300
	Total Revenues from Local Sources		6,329,216	6,552,999	6,718,922
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	326,614	326,614	326,614
	Extraordinary Aid	10-3131	106,888	0	0
	Categorical Special Education Aid	10-3132	257,132	257,132	257,132
	Equalization Aid	10-3176	1,906,677	1,807,057	1,609,008
	Categorical Security Aid	10-3177	100,706	100,706	100,706
	Other State Aids	10-3XXX	16,029	0	0
	Total Revenues from State Sources		2,714,046	2,491,509	2,293,460
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	167,391	0	0
	Total Revenues from Federal Sources		167,391	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	96,973	243,657
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	300,000
	Transfers from Other Funds	10-5200	85,081	0	0
	Actual Revenues (Over)/Under Expenditures		126,710	0	0
General Fund Revenues	Total Operating Budget		9,422,444	9,141,481	9,556,039
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	730,296	742,728
	Total Revenues from State Sources		0	730,296	742,728
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	291,610	138,579	117,792
	Title II	20-4451-4455	18,848	9,654	8,206
	Title IV	20-4471-4474	20,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	100,622	103,601	88,061
	Total Revenues from Federal Sources		431,080	261,834	222,559
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	68,876
Special Revenue Fund Revenues	Total Grants and Entitlements		431,080	992,130	1,034,163

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Other Miscellaneous	40-1XXX	-4,749	0	0
	Miscellaneous	40-1XXX	-4,749	0	0
	Total Revenues from Local Sources		-4,749	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		-4,749	0	0
	Actual Revenues (Over)/Under Expenditures		4,749	0	0
All Fund Revenues	Total Revenues/Sources		9,853,524	10,133,611	10,590,202
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	68,876
	Total Revenues/Sources Net of Transfers		9,853,524	10,133,611	10,521,326

## 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	1,540,007	1,634,050	1,688,858
	Special Education-Instruction	11-2XX-100-XXX	292,387	201,546	218,063
	Basic Skills/Remedial-Instruction	11-230-100-XXX	75,372	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,175	12,000	14,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	660	14,000	16,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	36,874	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,391,427	2,308,400	2,225,197
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	32,800	11,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	68,813	81,184	89,729
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	264,334	243,118	286,959
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	158,592	263,429	273,255
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	67,976	29,976
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	375,917	186,478	108,677
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	86,895	99,355	101,510
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	39,045	80,158	21,700
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	824	1,900	6,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	288,609	364,553	249,235
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	88	2,870	79,360
	Undistributed Expenditures-Central Services	11-000-251-XXX	197,567	148,399	120,450
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	163,176	79,385	63,670
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	510,846	595,954	729,880
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	907,321	743,879	814,628
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,111,908	1,377,560	1,478,967
	Undistributed Expenditures-Food Services	11-000-310-930	23,528	0	0
		Total Undistributed Expenditures		6,588,890	6,677,398
General Fund Current Expenses	Total General Current Expense		8,535,365	8,538,994	8,627,314

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	70,874	96,546	80,509
	Facilities Acquisition and Construction Services	12-000-400-XXX	323,678	75,993	300,993
	Interest Deposit to Capital Reserve	10-604	0	25	300
	Total Capital Outlay		394,552	172,564	381,802
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	492,527	429,923	546,923
	General Fund Grand Total		9,422,444	9,141,481	9,556,039
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	384,736	417,742
	Support Services	20-218-200-XXX	0	290,560	361,862
	Facility Acquisition and Construction Services	20-218-400-XXX	0	55,000	32,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	730,296	811,604
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	730,296	811,604
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	291,610	138,579	117,792
	Title II	20-XXX-XXX-XXX	18,848	9,654	8,206
	Title IV	20-XXX-XXX-XXX	20,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	100,622	103,601	88,061
	Total Federal Projects	20-XXX-XXX-XXX	431,080	261,834	222,559
Special Revenue Fund Expenses	Total Special Revenue Funds		431,080	992,130	1,034,163
All Fund Expenses	Total Expenditures/Appropriations		9,853,524	10,133,611	10,590,202
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	68,876
	Total Expenditures Net of Transfers		9,853,524	10,133,611	10,521,326

## 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	28,340	378,486	378,511	78,811
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	180,890	133,517	133,517	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)	397,788	7,788	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	350,453	457,113	360,140	250,000
	Repayment of Debt	4,749	0	0	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	\$19,762	\$20,985	\$17,219	\$25,463	\$23,228
Total Classroom Instruction	\$11,943	\$10,455	\$8,346	\$12,883	\$12,248
Classroom-Salaries and Benefits	\$10,851	\$9,879	\$7,921	\$12,090	\$11,474
Classroom-General Supplies and Textbooks	\$628	\$403	\$259	\$568	\$521
Classroom-Purchased Services	\$464	\$172	\$167	\$225	\$253
Total Support Services	\$3,046	\$4,803	\$4,201	\$6,339	\$5,148
Support Services-Salaries and Benefits	\$2,992	\$3,038	\$2,736	\$4,517	\$3,315
Total Administrative Costs	\$2,744	\$3,189	\$2,221	\$3,118	\$2,311
Administration Salaries and Benefits	\$2,018	\$2,177	\$1,714	\$2,198	\$1,791
Total Operations and Maintenance of Plant	\$1,876	\$2,398	\$2,220	\$2,832	\$3,143
Operations and Maintenance-Salaries and Benefits	\$1,022	\$1,301	\$1,060	\$1,233	\$1,301
Board Contribution to Food Services	\$104	\$94	\$0	\$0	\$0
Total Extracurricular Costs	\$10	\$9	\$120	\$153	\$166
Total Equipment Costs	\$0	\$284	\$306	\$626	\$418
Legal Costs	\$260	\$330	\$83	\$357	\$97
Employee Benefits as a percentage of salaries*	29.11%	36.88%	45.87%	43.62%	50.17%

\*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Montague Township does snow removal	0
Others	Montague allows the Montague Township to utilize its facilities for meetings as necessary	0
Purchasing	Educational Date Services,ESCNJ,MCESC,SCESC	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	6,635,798
	(D) Total School Levy	6,635,798
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	354,520,400
	(H) Estimated Equalized Valuation (as of 10/01/19)	383,887,818
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8718
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8718
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7286
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7286

## Employee Contract List for District

Name	Category	Measure
Erkan Gumustekin	Job Title	Business Administrator
	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
	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	12
	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	\$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	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
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
John Nittolo	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Early Childhood
	Base Annual Salary Amount	\$99,000
	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	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
John Nittolo	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	\$78,000
	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	07/01/19
	End Date of Contract	06/30/20
	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	NA
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	NA
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	NA
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	NA
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	NA

Employee Contract List for District

Name	Category	Measure
Mark Romano	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	NA
	Additional Comment 1	NA
	Additional Comment 2	NA
	Additional Comment 3	NA
Timothy Capone	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$152,794
	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	\$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

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