

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	234.0	252.0	248.0
On Roll Special Ed Full-Time	44.0	41.0	44.0
On Roll Subtotal	278.0	293.0	292.0
In Private School Placements	1.0	1.0	3.0
Sent to Other Districts Regular	56.0	51.0	48.0
Sent to Other Districts Special Ed	24.0	20.0	15.0
In State Facilities	1.0		1.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,717,893	6,572,446	6,572,446
	Unrestricted Miscellaneous Revenues	10-1XXX	147,066	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	120	120
	Interest Earned on Capital Reserve Funds	10-1XXX	601	700	700
	Total Revenues from Local Sources		6,865,560	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	162,867	0	0
	Categorical Special Education Aid	10-3132	257,132	257,132	257,132
	Equalization Aid	10-3176	1,609,008	1,425,212	1,149,643
	Categorical Security Aid	10-3177	100,706	100,706	100,706
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		2,457,487	2,109,664	1,834,095
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	165,599	0	0
	Total Revenues from Federal Sources		165,599	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	174,642	460,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	2,275,585	160,000
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	132,659	0
	Withdrawal from Impact Aid Reserve (General)	10-318	0	153,367	196,194
	Adjustment for Prior Year Encumbrances		0	150,543	0
	Actual Revenues (Over)/Under Expenditures		-1,558,647	0	0
General Fund Revenues	Total Operating Budget		7,929,999	11,569,726	9,223,555
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1	300	300
	Scholarship Fund Revenue	20-1770	1	0	0
	Total Revenues from Local Sources	20-1XXX	2	300	300
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	269,491
	Preschool Education Aid	20-3218	691,517	663,150	769,720
	Total Revenues from State Sources		691,517	663,150	1,039,211

## Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	127,831	113,898	101,796
	Title II	20-4451-4455	9,696	8,242	7,279
	Title IV	20-4471-4474	10,000	8,500	8,500
	IDEA Part B (Handicapped)	20-4420-4429	64,393	88,737	92,610
	CARES Act Education Stabilization Fund	20-4530	25,562	0	0
	Coronavirus Relief Fund (CRF)	20-4532	25,652	0	0
	CRRSA Act-ESSER II	20-4534	0	439,115	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	28,180	0
	Other	20-4XXX	89,772	0	31,788
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			352,906	731,672
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	64,080	66,315	66,315
Special Revenue Fund Revenues	Total Grants and Entitlements		1,108,653	1,461,437	1,347,799
All Fund Revenues	Total Revenues/Sources		9,038,652	13,031,163	10,571,354
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	64,080	66,315	66,315
	Total Revenues/Sources Net of Transfers		8,974,572	12,964,848	10,505,039

## Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,762,976	1,805,439	2,395,144
	Special Education-Instruction	11-2XX-100-XXX	146,900	225,600	263,045
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	14,000	15,057
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	16,000	4,203
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,653,368	2,201,423	1,789,205
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,282	36,500	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,168	90,008	82,000
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	233,111	294,908	127,700
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	136,310	86,620	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	37,834	32,000	124,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	110,179	129,408	309,307
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	90,259	120,400	84,860
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	66,500	83,579
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,800	6,900	8,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	333,805	269,200	191,344
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	95,383	85,000	118,010
	Undistributed Expenditures-Central Services	11-000-251-XXX	124,680	140,350	145,000
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	67,495	64,500	61,600
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	423,575	727,360	806,402
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	345,707	676,094	601,847
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	936,112	1,461,186	1,203,532
	Undistributed Expenditures-Food Services	11-000-310-930	9,500	0	0
		Total Undistributed Expenditures		4,701,568	6,488,357
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		6,611,444	8,549,516	8,414,455

## Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	509,505	96,094	30,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	153,593	2,366,777	160,993
	Interest Deposit to Capital Reserve	10-604	0	700	700
	Total Capital Outlay		663,098	2,463,571	191,693
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	655,457	556,639	617,407
	General Fund Grand Total		7,929,999	11,569,726	9,223,555
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	419,718	435,000	477,171
	Support Services	20-218-200-XXX	181,981	262,465	527,864
	Facility Acquisition and Construction Services	20-218-400-XXX	153,898	32,000	100,491
	Total Preschool Education Aid	20-218-XXX-XXX	755,597	729,465	1,105,526
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	755,597	729,465	1,105,526
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	127,831	113,898	101,796
	Title II	20-XXX-XXX-XXX	9,696	8,242	7,279
	Title IV	20-XXX-XXX-XXX	10,000	8,500	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	64,393	88,737	92,610
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	25,562	0	0
	Other	20-XXX-XXX-XXX	89,772	0	31,788
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	25,652	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	439,115	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	28,180	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	352,906	731,672	241,973
Special Revenue Fund Expenses	Total Special Revenue Funds		1,108,653	1,461,437	1,347,799
All Fund Expenses	Total Expenditures/Appropriations		9,038,652	13,031,163	10,571,354
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	64,080	66,315	66,315
	Total Expenditures Net of Transfers		8,974,572	12,964,848	10,505,039

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	434,782	655,489	450,746	450,746
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,678,676	2,585,115	340,331	181,031
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	136,889	239,982	240,102	240,222
	Legal Reserve	133,517	460,000	460,000	0
	Unemployment Fund	373	4,284	4,284	4,284
	Tuition Reserve	132,659	132,659	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	183,963	349,562	196,195	1
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,498	1,499	1,499	1,499
	Scholarship Fund	1,124	975	975	975
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,355	\$20,909	\$21,816	\$23,099	\$25,690
Total Classroom Instruction	\$10,918	\$11,776	\$11,733	\$12,423	\$14,156
Classroom-Salaries and Benefits	\$10,303	\$10,737	\$11,018	\$11,667	\$12,465
Classroom-General Supplies and Textbooks	\$469	\$887	\$466	\$493	\$1,366
Classroom-Purchased Services	\$146	\$151	\$248	\$263	\$324
Total Support Services	\$4,395	\$3,983	\$4,393	\$4,652	\$5,595
Support Services-Salaries and Benefits	\$3,253	\$2,863	\$3,306	\$3,500	\$4,293
Total Administrative Costs	\$2,863	\$2,982	\$2,413	\$2,555	\$2,352
Administration Salaries and Benefits	\$1,893	\$2,088	\$1,792	\$1,898	\$2,007
Total Operations and Maintenance of Plant	\$2,000	\$1,983	\$2,931	\$3,103	\$3,257
Operations and Maintenance-Salaries and Benefits	\$699	\$1,091	\$1,341	\$1,420	\$1,260
Board Contribution to Food Services	\$31	\$39	\$0	\$0	\$0
Total Extracurricular Costs	\$52	\$0	\$149	\$158	\$91
Total Equipment Costs	\$252	\$2,699	\$235	\$471	\$482
Legal Costs	\$585	\$481	\$212	\$224	\$74
Employee Benefits as a percentage of salaries*	33.08%	31.29%	44.09%	44.09%	29.11%

\*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 2021-22 revised appropriations and the 2022-23 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 - Snow Removal	0
Purchasing	Educational Data Services: ESCNJ, MCESC, SSCESC	0
Special Education Services	Ot and PT	0
	Psychologist	0



Estimated Tax Rates

Municipality	Category	Amount
Montague Township	(A) General Fund School Levy	6,522,446
	(D) Total School Levy	6,522,446
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	355,853,800
	(H) Estimated Equalized Valuation (as of 10/01/21)	405,531,396
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8329
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8329
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6084
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6084

Employee Contract List for District

Name	Category	Measure
Carl Morelli	Job Title	Business Administrator
	Job Title II	Board Secretary
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	\$5,000
	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	\$0
	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	Vice Principal
	Job Title II	None
	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	07/01/22
	End Date of Contract	06/30/23
	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
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	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	
John Nittolo	Job Title	Other
	Job Title II	Acting Superintendent
	Base Annual Salary Amount	\$182,000
	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
John Nittolo	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	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	\$5,000
	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	\$8,640
	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
John Nittolo	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
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	Payout Sick Days

Employee Contract List for District

Name	Category	Measure
Mark Romano	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