

Morris - Netcong Boro

Notice is hereby given to the legal voters of the Netcong school district, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Library of the Netcong Board of Education, 26 College Road, Netcong, NJ 07857, on Tuesday, April 24, 2018 at 7:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2018-19 school year.

Statement of Purpose

Statement of Purpose- Capital Reserve: The Board of Education, may, transfer undesignated funds out of the capital reserve at any time during the 2018-2019 school year for "other capital projects" or for "excess costs" which represent expenditures for construction elements or projects that exceed the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content. Such projects may include Instructional Space concerns, paving parking lots, or any other project listed in the Districts Long Range Facilities Plan.

Advertised Enrollments

Enrollment Categories	October	October	October
	14, 2016 Actual	13, 2017 Actual	15, 2018 Estimated
Pupils On Roll Regular Full-Time	250	268	273
Pupils On Roll - Special Full-Time	45	47	45
Subtotal - Pupils On Roll	295	315	318
Private School Placements	2	3	3
Pupils Sent to Other Dists - Spec Ed Prog	2	2	2
Pupils Received	7	15	15

Morris - Netcong Boro
Advertised Revenues

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,407,746	3,513,010	3,707,261
Total Tuition	10-1300	26,023	5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	8,366	7,700	6,650
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	50
Other Restricted Miscellaneous Revenues	10-1XXX	1,884	0	0
Subtotal - Revenues From Local Sources		3,444,019	3,525,760	3,718,961
Revenues from State Sources:				
School Choice Aid	10-3116	119,922	119,922	146,556
Categorical Transportation Aid	10-3121	698	698	18,938
Extraordinary Aid	10-3131	22,760	0	0
Categorical Special Education Aid	10-3132	171,660	171,660	175,160
Equalization Aid	10-3176	880,559	950,751	950,751
Categorical Security Aid	10-3177	14,363	14,363	69,911
Under Adequacy Aid	10-3180	10,772	10,772	0
Parcc Readiness Aid	10-3181	2,950	2,950	0
Per Pupil Growth Aid	10-3182	2,950	2,950	0
Professional Learning Community Aid	10-3183	2,770	2,770	0
Other State Aids	10-3XXX	49,100	0	0
Subtotal - Revenues From State Sources		1,278,504	1,276,836	1,361,316
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	9,135	6,953	9,881
Subtotal - Revenues From Federal Sources		9,135	6,953	9,881
Withdrawal From Cap Res-For Local Share	10-307	0	207,061	0
Withdrawal From Maint. Reserve	10-310	0	87,222	0
Actual Revenues (Over)/Under Expenditures		-276,673	0	0
Total Operating Budget		4,454,985	5,103,832	5,090,158
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	20,197	5,000	0
Total Revenues From Local Sources	20-1XXX	20,197	5,000	0
Revenues from Federal Sources:				
Title I	20-4411-4416	74,654	59,747	65,891
Title II	20-4451-4455	12,015	16,539	5,802
Title IV	20-4471-4474	0	0	3,018
I.D.E.A. Part B (Handicapped)	20-4420-4429	95,011	78,371	73,255
Total Revenues From Federal Sources		181,680	154,657	147,966
Total Grants And Entitlements		201,877	159,657	147,966
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	153,390	151,053	158,503
Total Revenues From Local Sources		153,390	151,053	158,503
Total Local Repayment Of Debt		153,390	151,053	158,503
Total Repayment Of Debt		153,390	151,053	158,503
Total Revenues/Sources		4,810,252	5,414,542	5,396,627
Total Revenues/Sources Net of Transfers		4,810,252	5,414,542	5,396,627

Morris - Netcong Boro
Advertised Appropriations

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,421,031	1,448,319	1,450,244
Special Education - Instruction	11-2XX-100-XXX	451,081	514,844	487,811
Basic Skills/Remedial - Instruction	11-230-100-XXX	12,175	150	0
Bilingual Education - Instruction	11-240-100-XXX	10,508	20,115	20,594
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,052	19,505	32,300
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,126	5,959	6,209
Summer School	11-422-XXX-XXX	16,398	14,863	17,795
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	126,696	391,666	412,360
Undist. Expenditures - Health Services	11-000-213-XXX	77,670	79,410	80,995
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	79,760	89,841	88,785
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	151,868	154,706	269,413
Undist. Expenditures - Guidance	11-000-218-XXX	0	22,161	22,091
Undist. Expenditures - Child Study Teams	11-000-219-XXX	228,889	190,860	133,837
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,500	2,650	3,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	31,917	13,500	13,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,319	3,200	3,181
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	271,846	234,810	178,484
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	138,953	149,396	216,735
Undist. Expend. - Central Services	11-000-251-XXX	140,848	163,087	145,666
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	21,582	74,480	69,087
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	348,035	483,081	371,786
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	96,555	133,368	261,140
Personal Services - Employee Benefits	11-XXX-XXX-2XX	701,895	686,750	727,645
Total Undistributed Expenditures		2,420,333	2,872,966	2,998,205
Total General Current Expense		4,356,704	4,896,721	5,013,158
Capital Expenditures:				
Equipment	12-XXX-XXX-730	11,100	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	87,181	207,061	76,950
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		98,281	207,111	77,000
General Fund Grand Total		4,454,985	5,103,832	5,090,158
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	20,197	5,000	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	74,654	59,747	65,891
Title II	20-XXX-XXX-XXX	12,015	16,539	5,802
Title IV	20-XXX-XXX-XXX	0	0	3,018
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,011	78,371	73,255
Total Federal Projects	20-XXX-XXX-XXX	181,680	154,657	147,966
Total Special Revenue Funds		201,877	159,657	147,966
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	153,390	151,053	158,503
Total Debt Service Funds		153,390	151,053	158,503
Total Expenditures/Appropriations		4,810,252	5,414,542	5,396,627
Total Expenditures Net of Transfers		4,810,252	5,414,542	5,396,627

Morris - Netcong Boro
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2016	Audited Balance 06-30-2017	Estimated Balance 06-30-2018	Estimated Balance 06-30-2019
Unrestricted:				
--General Operating Budget	279,535	273,630	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	206,961	426,730	0	50
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	87,222	150,031	0	0
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Morris - Netcong Boro
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,737	\$14,089	\$14,319	\$13,878	\$13,647
Total Classroom Instruction	\$8,392	\$8,118	\$8,347	\$7,854	\$7,750
Classroom-Salaries and Benefits	\$8,040	\$7,798	\$8,021	\$7,544	\$7,575
Classroom-General Supplies and Textbooks	\$250	\$213	\$263	\$250	\$122
Classroom-Purchased Services	\$102	\$107	\$63	\$60	\$54
Total Support Services	\$2,206	\$2,303	\$2,066	\$2,069	\$2,214
Support Services-Salaries and Benefits	\$1,703	\$1,688	\$1,552	\$1,515	\$1,378
Total Administrative Costs	\$1,944	\$2,297	\$2,191	\$2,246	\$2,246
Administration Salaries and Benefits	\$1,402	\$1,667	\$1,444	\$1,358	\$1,619
Total Operations and Maintenance of Plant	\$1,058	\$1,258	\$1,598	\$1,599	\$1,276
Operations and Maintenance-Salaries and Benefits	\$420	\$348	\$349	\$328	\$526
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$134	\$107	\$106	\$100	\$150
Total Equipment Costs	\$24	\$38	\$0	\$0	\$0
Legal Costs	\$125	\$194	\$100	\$189	\$63
Employee Benefits as a percentage of salaries*	26.58%	25.88%	26.61%	25.03%	25.42%

*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 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 2017-18 revised appropriations and the 2018-19 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.

Morris - Netcong Boro
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Man Trap/Vestibule for Main Entranceway	1	\$70,000	N	N	

The complete budget will be on file and open to examination at the Elementary School building, 26 College Road, Netcong, NJ 07857, Morris County New Jersey between the hours of 8:00 am and 3:30 pm Monday through Friday, excluding holidays.