

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	268.0	238.0	268.0
On Roll Special Ed Full-Time	47.0	48.0	50.0
On Roll Subtotal	315.0	286.0	318.0
In Private School Placements	3.0	1.0	2.0
Sent to Other Districts Special Ed	2.0	4.0	2.0
Received	15.0	9.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,513,010	3,707,261	3,807,884
Total Tuition	10-1300	21,060	5,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	16,591	6,650	6,650
Interest Earned On Maintenance Reserve	10-1XXX	0	0	10
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	50
Subtotal - Revenues From Local Sources		3,550,661	3,718,961	3,814,594
Revenues from State Sources:				
School Choice Aid	10-3116	119,922	146,556	149,081
Categorical Transportation Aid	10-3121	698	18,938	18,938
Extraordinary Aid	10-3131	66,273	0	0
Categorical Special Education Aid	10-3132	171,660	264,802	264,802
Equalization Aid	10-3176	950,751	1,028,377	1,126,004
Categorical Security Aid	10-3177	14,363	69,911	69,911
Under Adequacy Aid	10-3180	10,772	0	0
PARCC Readiness Aid	10-3181	2,950	0	0
Per Pupil Growth Aid	10-3182	2,950	0	0
Professional Learning Community Aid	10-3183	2,770	0	0
Other State Aids	10-3XXX	3,022	0	0
Subtotal - Revenues From State Sources		1,346,131	1,528,584	1,628,736
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	24,292	9,881	12,079
Subtotal - Revenues From Federal Sources		24,292	9,881	12,079
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	202,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Maint. Reserve	10-310	0	13,740	0
Adjustment For Prior Year Encumbrances		0	3,398	0
Actual Revenues (Over)/Under Expenditures		113,631	0	0
Total Operating Budget		5,034,715	5,274,564	5,657,409
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	6,800	0	0
Total Revenues From Local Sources	20-1XXX	6,800	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	77,519	71,577	57,262
Title II	20-4451-4455	13,469	7,644	6,115
Title IV	20-4471-4474	3,550	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	86,171	89,200	71,360
Total Revenues From Federal Sources		180,709	178,421	142,737
Total Grants And Entitlements		187,509	178,421	142,737
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	151,053	158,503	155,534
Total Revenues From Local Sources		151,053	158,503	155,534
Total Local Repayment Of Debt		151,053	158,503	155,534
Total Repayment Of Debt		151,053	158,503	155,534
Total Revenues/Sources		5,373,277	5,611,488	5,955,680
Total Revenues/Sources Net of Transfers		5,373,277	5,611,488	5,955,680

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,435,874	1,537,171	1,594,736
Special Education - Instruction	11-2XX-100-XXX	460,788	488,697	487,275
Basic Skills/Remedial - Instruction	11-230-100-XXX	123	0	0
Bilingual Education - Instruction	11-240-100-XXX	19,726	20,594	17,344
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,270	32,300	32,968
School-Sponsored Athletics - Instruction	11-402-100-XXX	3,701	6,209	6,904
Summer School	11-422-XXX-XXX	18,066	17,795	18,105
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	274,891	412,360	341,232
Undist. Expenditures - Health Services	11-000-213-XXX	79,272	80,995	90,662
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	89,032	88,785	92,646
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	183,562	269,413	172,934
Undist. Expenditures - Guidance	11-000-218-XXX	21,500	22,091	88,889
Undist. Expenditures - Child Study Teams	11-000-219-XXX	144,290	133,917	212,393
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,500	3,500	97,525
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	13,500	14,000	700
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	37	2,681	3,400
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	218,787	178,484	252,775
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	137,412	217,715	87,673
Undist. Expend. - Central Services	11-000-251-XXX	135,576	149,166	177,455
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	44,675	69,087	101,236
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	420,576	421,299	410,281
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	202,298	265,640	280,633
Personal Services - Employee Benefits	11-XXX-XXX-2XX	723,320	765,665	842,878
Total Undistributed Expenditures		2,691,228	3,094,798	3,253,312

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	0	0	10
Total General Current Expense		4,648,776	5,197,564	5,410,654
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	26,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	385,939	76,950	208,950
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		385,939	77,000	235,500
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	11,255
General Fund Grand Total		5,034,715	5,274,564	5,657,409
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,800	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	77,519	71,577	57,262
Title II	20-XXX-XXX-XXX	13,469	7,644	6,115
Title IV	20-XXX-XXX-XXX	3,550	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	86,171	89,200	71,360
Total Federal Projects	20-XXX-XXX-XXX	180,709	178,421	142,737
Total Special Revenue Funds		187,509	178,421	142,737
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	151,053	158,503	155,534
Total Debt Service Funds		151,053	158,503	155,534
Total Expenditures/Appropriations		5,373,277	5,611,488	5,955,680
Total Expenditures Net of Transfers		5,373,277	5,611,488	5,955,680

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	273,630	319,295	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	426,730	305,410	374,755	172,805
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	150,031	108,657	94,917	94,927
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,089	\$13,267	\$13,647	\$15,858	\$15,091
Total Classroom Instruction	\$8,118	\$7,785	\$7,750	\$9,058	\$8,387
Classroom-Salaries and Benefits	\$7,798	\$7,460	\$7,575	\$8,771	\$8,120
Classroom-General Supplies and Textbooks	\$213	\$265	\$122	\$229	\$134
Classroom-Purchased Services	\$107	\$60	\$54	\$57	\$133
Total Support Services	\$2,303	\$1,986	\$2,214	\$2,479	\$2,848
Support Services-Salaries and Benefits	\$1,688	\$1,318	\$1,378	\$1,545	\$2,157
Total Administrative Costs	\$2,297	\$1,984	\$2,246	\$2,532	\$2,302
Administration Salaries and Benefits	\$1,667	\$1,272	\$1,619	\$1,817	\$1,733
Total Operations and Maintenance of Plant	\$1,258	\$1,410	\$1,276	\$1,606	\$1,384
Operations and Maintenance-Salaries and Benefits	\$348	\$330	\$526	\$616	\$425
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$107	\$93	\$150	\$169	\$158
Total Equipment Costs	\$38	\$0	\$0	\$0	\$84
Legal Costs	\$194	\$224	\$63	\$52	\$47
Employee Benefits as a percentage of salaries*	25.88%	28.00%	25.42%	26.08%	26.62%

*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 2018-19 revised appropriations and the 2019-20 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.

Item	Line Number	Source	Amount	Explanation
1	190	Tuition	5,000	Tuition received from Preschool Enrollment
1	76080	construction	153,000	Security upgrades and garage roof
1	300	ERate and Facility Usage	6,650	ERate and Facility Usage
1	47500	Salaries	75,000	New Technology Director position
1	75680	equipment	16,500	switches and wireless connector
1	75720	equipment	10,000	snow plowing

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared services with Byram for Occupational Therapy	5,000
Custodial and Maintenance Services	Custodial Services provided to the Borough 2 days a week for municipal building cleaning for snow plowing/salting	0
Others	Educational Services of Morris County - Educational Services	1,000
Others	ED Services for classroom supplies	1,000
Transportation Services, including Fuel	Sussex County Co-Op for transportation services	2,000
Municipal/Public Works	Borough of Netcong provides plowing services during the winter season	10,000

ID=Netcong

Category	Amount
(A) General Fund School Levy	3,757,572
(D) Total School Levy	3,914,590
(B) Estimated Net Taxable Valuation (as of 10/01/18)	323,499,400
(H) Estimated Equalized Valuation (as of 10/01/18)	301,884,472
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1615
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2101
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2447
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2967

Name=Kathleen Walsh

Category	Measure
Job Title	Principal
Job Title II	Acting Superintendent
Base Annual Salary Amount	\$106,000
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	07/01/18
End Date of Contract	06/30/19
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

Name=Kathleen Walsh

Category	Measure
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

Name=Mark Fasciana

Category	Measure
Job Title	Assistant Principal
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	07/01/18
End Date of Contract	06/30/19
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	\$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	Eligible upon 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

Name=Mark Fasciana

Category	Measure
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

Name=Paul Stabile

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$95,000
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	12/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	13
Contracted Number of Annual Sick Days	7
Contracted Number of Annual Personal Days	2
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	\$2,054
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	\$7,308
Contractual Post-Employment Benefit Description of Payout of Sick days	Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Retirement or Separation
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Paul Stabile

Category	Measure
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