

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	235.0	238.0	260.0
On Roll Special Ed Full-Time	49.0	42.0	52.0
On Roll Subtotal	284.0	280.0	312.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Special Ed	1.0	3.0	6.0
Received		1.0	0.0

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	3,884,042	3,961,723	4,024,790
	Unrestricted Miscellaneous Revenues	10-1XXX	107,559	6,650	6,650
	Interest Earned on Maintenance Reserve	10-1XXX	10	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	50	50	50
	Total Revenues from Local Sources		3,991,661	3,968,433	4,031,500
General Fund Revenues from State Sources	School Choice Aid	10-3116	155,272	120,032	132,067
	Categorical Transportation Aid	10-3121	18,938	18,938	18,938
	Extraordinary Aid	10-3131	37,225	0	0
	Categorical Special Education Aid	10-3132	264,802	264,802	264,802
	Equalization Aid	10-3176	1,178,814	1,392,844	1,473,411
	Categorical Security Aid	10-3177	69,911	69,911	69,911
	Other State Aids	10-3XXX	2,772	0	0
	Total Revenues from State Sources		1,727,734	1,866,527	1,959,129
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	23,236	19,305	17,042
	Total Revenues from Federal Sources		23,236	19,305	17,042
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	100,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	186,000	626,000
	Adjustment for Prior Year Encumbrances		0	184,118	0
	Actual Revenues (Over)/Under Expenditures		-316,111	0	0
General Fund Revenues	Total Operating Budget		5,426,520	6,224,383	6,733,671
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	13,052	0	0
	Total Revenues from Local Sources	20-1XXX	13,052	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	58,502	100,000	226,206
	Preschool Education Aid	20-3218	101,970	333,744	340,104
	Total Revenues from State Sources		160,472	433,744	566,310

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	76,409	74,932	59,946
	Title II	20-4451-4455	6,254	11,735	9,388
	Title IV	20-4471-4474	10,000	10,000	8,000
	ARP-IDEA Preschool	20-4409	0	1,199	0
	ARP-IDEA Basic	20-4419	0	14,102	0
	IDEA Part B (Handicapped)	20-4420-4429	110,069	88,646	70,917
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	50,000
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	40,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	40,000
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	45,000
	ARP-ESSER	20-4540	0	442,818	370,112
	CARES Act Education Stabilization Fund	20-4530	31,841	25,035	5,484
	Coronavirus Relief Fund (CRF)	20-4532	22,591	0	0
	CRRSA Act-ESSER II	20-4534	0	221,060	68,688
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	4,908
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	23,250
Total Revenues from Federal Sources			257,164	1,134,527	795,693
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	83,436	83,436	85,026
Special Revenue Fund Revenues	Total Grants and Entitlements		519,119	1,651,707	1,447,029
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	157,564	159,315	143,118
	Total Revenues from Local Sources		157,564	159,315	143,118
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		157,564	159,315	143,118
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		157,565	159,315	143,118
All Fund Revenues	Total Revenues/Sources		6,103,204	8,035,405	8,323,818
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	83,436	83,436	85,026
	Total Revenues/Sources Net of Transfers		6,019,768	7,951,969	8,238,792

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	1,733,227	1,760,555	1,810,746
	Special Education-Instruction	11-2XX-100-XXX	507,131	615,915	539,568
	Basic Skills/Remedial-Instruction	11-230-100-XXX	19,732	74,894	77,309
	Bilingual Education-Instruction	11-240-100-XXX	18,921	19,918	20,259
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,394	33,368	31,777
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	11,268	6,768
	Summer School	11-422-XXX-XXX	16,768	18,600	19,640
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	130,035	262,606	587,212
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,339	70,132	62,711
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	76,895	90,426	100,617
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	133,453	219,347	234,048
	Undistributed Expenditures-Guidance	11-000-218-XXX	132,749	70,322	72,037
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	212,113	227,120	228,404
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	101,577	145,624	135,357
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	300	500	0
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,055	18,680	20,265
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	271,282	342,557	260,138
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	89,029	88,421	89,125
	Undistributed Expenditures-Central Services	11-000-251-XXX	152,086	186,024	174,020
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	97,025	131,718	139,645
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	549,617	532,603	407,617
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	93,221	251,109	181,122
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	697,174	818,070	819,967
	Total Undistributed Expenditures			2,803,950	3,455,259
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		5,108,123	5,989,787	6,018,362

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	10,700	5,026	8,400
	Facilities Acquisition and Construction Services	12-000-400-XXX	301,491	192,950	632,950
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		312,191	198,026	641,400
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	6,206	36,570	73,909
	General Fund Grand Total		5,426,520	6,224,383	6,733,671
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	194,876	234,015	207,101
	Support Services	20-218-200-XXX	46,920	183,165	212,170
	Facility Acquisition and Construction Services	20-218-400-XXX	2,112	100,000	232,065
	Total Preschool Education Aid	20-218-XXX-XXX	243,908	517,180	651,336
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	243,908	517,180	651,336
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	76,409	74,932	59,946
	Title II	20-XXX-XXX-XXX	6,254	11,735	9,388
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	110,069	88,646	70,917
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	14,102	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	1,199	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	31,841	25,035	5,484
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	22,591	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	221,060	68,688
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	4,908
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	23,250
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	442,818	370,112
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	50,000
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	40,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	40,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	45,000

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	257,164	1,134,527	795,693
Special Revenue Fund Expenses	Total Special Revenue Funds		519,119	1,651,707	1,447,029
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	157,565	159,315	143,118
	Total Debt Service Funds		157,565	159,315	143,118
All Fund Expenses	Total Expenditures/Appropriations		6,103,204	8,035,405	8,323,818
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	83,436	83,436	85,026
	Total Expenditures Net of Transfers		6,019,768	7,951,969	8,238,792

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	274,189	289,997	350,000	250,000
	Repayment of Debt	1	0	0	0
Restricted for General Operating Budget	Capital Reserve	698,998	1,007,507	821,557	195,607
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	145,177	215,091	215,101	215,111
	Legal Reserve	0	0	0	0
	Unemployment Fund	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 Special Revenue Fund	Student Activity Fund	30,227	25,232	25,232	25,232
	Scholarship Fund	104	104	104	104
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	\$16,782	\$17,712	\$17,681	\$20,794	\$18,190
Total Classroom Instruction	\$9,848	\$10,113	\$10,021	\$11,598	\$10,323
Classroom-Salaries and Benefits	\$9,342	\$9,250	\$9,501	\$10,906	\$9,860
Classroom-General Supplies and Textbooks	\$354	\$740	\$427	\$581	\$317
Classroom-Purchased Services	\$152	\$123	\$94	\$111	\$146
Total Support Services	\$2,695	\$3,074	\$3,562	\$4,093	\$3,806
Support Services-Salaries and Benefits	\$2,059	\$2,357	\$2,278	\$2,615	\$2,433
Total Administrative Costs	\$2,460	\$2,470	\$2,419	\$2,878	\$2,479
Administration Salaries and Benefits	\$1,792	\$1,838	\$1,636	\$1,879	\$1,669
Total Operations and Maintenance of Plant	\$1,552	\$2,010	\$1,502	\$2,022	\$1,419
Operations and Maintenance-Salaries and Benefits	\$418	\$442	\$457	\$525	\$476
Board Contribution to Food Services	\$105	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$112	\$36	\$167	\$192	\$153
Total Equipment Costs	\$45	\$45	\$340	\$379	\$783
Legal Costs	\$122	\$199	\$110	\$127	\$92
Employee Benefits as a percentage of salaries*	22.61%	21.85%	23.36%	23.36%	23.68%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
100	Tax Levy Reduction	30,893	Chapter 44
620	Capital Reserve Withdrawal	326,000	Funds for various projects
755	Preschool Prior Year Carryover	226,206	Funds for new playground
75500	Equipment	4,400	Server

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Supervisor - Lenape Valley Regional High School	0
Custodial and Maintenance Services	Pritchard - Outsource Nighttime Staff	0
Municipal/Public Works	Borough of Netcong Snow Plowing	0
Purchasing	Educational Data Services	0
Special Education Services	Byram BOE Occupational Therapy	0
	Morris County Educational Services Commission	0
Transportation Services, including Fuel	Sussex County COOP	0

Estimated Tax Rates

Municipality	Category	Amount
Netcong	(A) General Fund School Levy	4,024,790
	(D) Total School Levy	4,167,908
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	324,657,700
	(H) Estimated Equalized Valuation (as of 10/01/21)	318,698,047
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2397
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2838
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2629
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3078

Employee Contract List for District

Name	Category	Measure
Kathleen Walsh	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$140,059
	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	07/01/21
	End Date of Contract	06/30/22
	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 Ceresnak	Job Title	Principal
	Job Title II	N/A
	Base Annual Salary Amount	\$122,400
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	121
	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 Ceresnak	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	N/A
	Base Annual Salary Amount	\$102,000
	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
Paul Stabile	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	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	\$4,099
	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	\$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