

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	206.0	210.0	218.0
On Roll Special Ed Full-Time	44.0	43.0	37.0
On Roll Subtotal	250.0	253.0	255.0
Sent to Other Districts Regular	97.0	93.0	89.0
Sent to Other Districts Special Ed	9.0	7.0	9.0
Received	18.0	18.0	14.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,193,605	6,193,605	6,255,541
Total Tuition	10-1300	35,750	25,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	1,312	2,875	2,575
Interest Earned On Maintenance Reserve	10-1XXX	0	25	25
Interest Earned On Capital Reserve Funds	10-1XXX	51	50	0
Subtotal - Revenues From Local Sources		6,230,718	6,221,555	6,283,141
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	105,722	105,722	146,873
Categorical Special Education Aid	10-3132	219,129	219,129	228,888
Categorical Security Aid	10-3177	31,434	31,434	31,434
Parcc Readiness Aid	10-3181	3,320	3,320	0
Per Pupil Growth Aid	10-3182	3,320	3,320	0
Professional Learning Community Aid	10-3183	3,360	3,360	0
Other State Aids	10-3XXX	509	0	0
Subtotal - Revenues From State Sources		366,794	366,285	407,195
Budgeted Fund Balance - Operating Budget	10-303	0	400,000	450,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	1,324,000	0
Withdrawal From Maint. Reserve	10-310	0	210,000	0
Adjustment For Prior Year Encumbrances		0	33,223	0
Actual Revenues (Over)/Under Expenditures		479,271	0	0
Total Operating Budget		7,076,783	8,555,063	7,140,336
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	41,576	41,734	38,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title II	20-4451-4455	5,799	6,531	5,500
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	77,675	60,000	60,000
Other	20-4XXX	27,090	2,000	2,000
Total Revenues From Federal Sources		152,140	120,265	105,500
Total Grants And Entitlements		152,140	120,265	105,500
Total Revenues/Sources		7,228,923	8,675,328	7,245,836
Total Revenues/Sources Net of Transfers		7,228,923	8,675,328	7,245,836

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,630,858	1,775,135	1,813,656
Special Education - Instruction	11-2XX-100-XXX	331,358	348,061	381,421
Basic Skills/Remedial - Instruction	11-230-100-XXX	134,596	139,566	146,711
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	12,838	30,500	22,500
Before/After School Programs	11-421-XXX-XXX	26,620	35,500	25,500
Summer School	11-422-XXX-XXX	6,000	9,000	20,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,721,977	1,642,400	1,556,864
Undist. Expenditures - Health Services	11-000-213-XXX	56,646	58,865	60,758
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	101,656	146,015	155,343
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	74,609	82,219	57,422
Undist. Expenditures - Guidance	11-000-218-XXX	27,081	32,250	37,250
Undist. Expenditures - Child Study Teams	11-000-219-XXX	102,664	116,723	112,996
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	15,443	15,000	15,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	60,921	65,865	71,715
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	20,182	15,500	20,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	125,976	172,193	156,871
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	126,955	136,153	134,186
Undist. Expend. - Central Services	11-000-251-XXX	115,584	129,966	123,777
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	34,355	57,250	68,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	431,175	563,676	645,664
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	283,307	303,662	312,187
Personal Services - Employee Benefits	11-XXX-XXX-2XX	888,645	993,350	1,165,151
Total Undistributed Expenditures		4,187,176	4,531,087	4,693,784
Interest Earned On Maintenance Reserve	10-606	0	25	25
Total General Current Expense		6,329,446	6,868,874	7,103,597

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	203,952	1,474,400	35,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	543,385	1,739	1,739
Increase In Capital Reserve	10-604	0	210,000	0
Interest Deposit To Capital Reserve	10-604	0	50	0
Total Capital Outlay		747,337	1,686,189	36,739
General Fund Grand Total		7,076,783	8,555,063	7,140,336
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	41,576	41,734	38,000
Title II	20-XXX-XXX-XXX	5,799	6,531	5,500
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	77,675	60,000	60,000
Other	20-XXX-XXX-XXX	27,090	2,000	2,000
Total Federal Projects	20-XXX-XXX-XXX	152,140	120,265	105,500
Total Special Revenue Funds		152,140	120,265	105,500
Total Expenditures/Appropriations		7,228,923	8,675,328	7,245,836
Total Expenditures Net of Transfers		7,228,923	8,675,328	7,245,836

Fund Balance Category	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	249,201	649,562	700,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	804,124	1,114,174	224	224
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	710,000	518,000	308,025	308,050
Restricted for General Operating Budget	Legal Reserve	321,213	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	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	\$16,634	\$17,531	\$19,801	\$19,458	\$20,528
Total Classroom Instruction	\$11,246	\$11,255	\$12,392	\$11,956	\$12,684
Classroom-Salaries and Benefits	\$9,692	\$10,505	\$11,306	\$10,894	\$11,694
Classroom-General Supplies and Textbooks	\$1,336	\$419	\$631	\$611	\$582
Classroom-Purchased Services	\$218	\$331	\$454	\$451	\$408
Total Support Services	\$1,978	\$2,334	\$2,632	\$2,617	\$2,625
Support Services-Salaries and Benefits	\$1,635	\$1,890	\$2,040	\$1,967	\$1,910
Total Administrative Costs	\$1,806	\$1,899	\$2,191	\$2,241	\$2,220
Administration Salaries and Benefits	\$1,058	\$1,065	\$1,126	\$1,085	\$1,148
Total Operations and Maintenance of Plant	\$1,522	\$1,975	\$2,417	\$2,483	\$2,879
Operations and Maintenance-Salaries and Benefits	\$782	\$910	\$1,017	\$981	\$1,223
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$80	\$68	\$168	\$161	\$119
Total Equipment Costs	\$233	\$827	\$239	\$5,828	\$137
Legal Costs	\$9	\$16	\$33	\$52	\$32
Employee Benefits as a percentage of salaries*	30.00%	33.27%	39.14%	35.20%	39.68%

*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 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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business services shared with Belvidere	0
Social Worker/Psychologist	Shared LDTC with Belvidere	0
Superintendent and Assistant Sup.	Superintendent shared with Belvidere	0
Purchasing	District participates in ACES and HCESC purchasing for power, utilities and fuel	0
Municipal/Public Works	Snow removal is shared with the township	0
Curriculum Services	Shared with cluster districts	0
Insurance Coverages and Benefits	District is enrolled with NJSIG	0

ID=Harmony Township

Category	Amount
(A) General Fund School Levy	6,255,541
(D) Total School Levy	6,255,541
(B) Estimated Net Taxable Valuation (as of 10/01/17)	477,616,305
(H) Estimated Equalized Valuation (as of 10/01/17)	543,688,102
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3097
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3097
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1506
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1506

Name=Christopher Carrubba

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	41
Shared District	0280
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
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	\$0
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	N/A
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

Name=Christopher Carrubba

Category	Measure
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	17-18 estimated share of Superintendent agreement
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Rachelle Tjalma

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	41
Shared District	0280
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	4
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	\$0
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	N/A
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

Name=Rachelle Tjalma

Category	Measure
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	17-18 business services fee
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Ryanne Bigelli

Category	Measure
Job Title	Principal
Job Title II	CST Director
Base Annual Salary Amount	\$94,811
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
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	\$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	\$14,793
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum at separation or 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

Name=Ryanne Bigelli

Category	Measure
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