

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	210.0	199.0	200.0
On Roll Special Ed Full-Time	43.0	44.0	45.0
On Roll Subtotal	253.0	243.0	245.0
Sent to Other Districts Regular	93.0	84.0	81.0
Sent to Other Districts Special Ed	7.0	7.0	6.0
Received	18.0	16.0	16.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,193,605	6,255,541	6,255,541
Total Tuition	10-1300	38,250	25,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	4,339	2,575	4,000
Interest Earned On Maintenance Reserve	10-1XXX	0	25	50
Interest Earned On Capital Reserve Funds	10-1XXX	78	0	0
Subtotal - Revenues From Local Sources		6,236,272	6,283,141	6,284,591
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	105,722	146,873	146,873
Categorical Special Education Aid	10-3132	223,857	228,888	233,650
Categorical Security Aid	10-3177	31,434	31,434	31,434
PARCC Readiness Aid	10-3181	3,320	0	0
Per Pupil Growth Aid	10-3182	3,320	0	0
Professional Learning Community Aid	10-3183	3,360	0	0
Other State Aids	10-3XXX	2,408	0	0
Subtotal - Revenues From State Sources		373,421	407,195	411,957
Budgeted Fund Balance - Operating Budget	10-303	0	450,000	450,000
Adjustment For Prior Year Encumbrances		0	1,054,228	0
Actual Revenues (Over)/Under Expenditures		224,838	0	0
Total Operating Budget		6,834,531	8,194,564	7,146,548
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,900	0	0
Total Revenues From Local Sources	20-1XXX	2,900	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	41,734	38,000	38,000
Title II	20-4451-4455	6,531	5,500	5,500
Title IV	20-4471-4474	10,000	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	74,078	60,000	60,000
Other	20-4XXX	28,729	2,000	2,000
Total Revenues From Federal Sources		161,072	105,500	105,500
Total Grants And Entitlements		163,972	105,500	105,500
Total Revenues/Sources		6,998,503	8,300,064	7,252,048
Total Revenues/Sources Net of Transfers		6,998,503	8,300,064	7,252,048

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,615,295	1,813,656	1,865,843
Special Education - Instruction	11-2XX-100-XXX	366,154	381,421	380,208
Basic Skills/Remedial - Instruction	11-230-100-XXX	151,852	146,711	170,156
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,975	22,800	22,500
Before/After School Programs	11-421-XXX-XXX	47,584	25,200	45,500
Summer School	11-422-XXX-XXX	7,302	20,000	20,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,656,489	1,556,864	1,562,535
Undist. Expenditures - Health Services	11-000-213-XXX	58,457	62,758	60,220
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	130,716	153,343	119,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	60,561	57,422	81,303
Undist. Expenditures - Guidance	11-000-218-XXX	28,194	29,790	32,250
Undist. Expenditures - Child Study Teams	11-000-219-XXX	116,952	120,456	135,320
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	5,387	15,000	10,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	71,036	71,715	72,620
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,943	20,500	15,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	148,505	156,871	158,500
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	130,236	134,186	136,810
Undist. Expend. - Central Services	11-000-251-XXX	117,495	123,777	124,422
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	29,300	68,100	58,265
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	422,397	690,625	593,892
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	292,983	312,186	326,832
Personal Services - Employee Benefits	11-XXX-XXX-2XX	887,933	1,165,150	1,152,083
Total Undistributed Expenditures		4,165,584	4,738,743	4,640,552
Interest Earned On Maintenance Reserve	10-606	0	25	50

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		6,370,746	7,148,556	7,144,809
Capital Expenditures:				
Equipment	12-XXX-XXX-730	3,400	35,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	460,385	1,011,008	1,739
Total Capital Outlay		463,785	1,046,008	1,739
General Fund Grand Total		6,834,531	8,194,564	7,146,548
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,900	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	41,734	38,000	38,000
Title II	20-XXX-XXX-XXX	6,531	5,500	5,500
Title IV	20-XXX-XXX-XXX	10,000	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,078	60,000	60,000
Other	20-XXX-XXX-XXX	28,729	2,000	2,000
Total Federal Projects	20-XXX-XXX-XXX	161,072	105,500	105,500
Total Special Revenue Funds		163,972	105,500	105,500
Total Expenditures/Appropriations		6,998,503	8,300,064	7,252,048
Total Expenditures Net of Transfers		6,998,503	8,300,064	7,252,048

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	649,562	701,641	700,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,114,174	252	252	252
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	518,000	334,000	334,025	334,075
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	\$17,531	\$17,566	\$20,528	\$21,726	\$21,451
Total Classroom Instruction	\$11,255	\$11,291	\$12,684	\$13,307	\$13,786
Classroom-Salaries and Benefits	\$10,505	\$10,680	\$11,694	\$12,269	\$12,776
Classroom-General Supplies and Textbooks	\$419	\$433	\$582	\$610	\$622
Classroom-Purchased Services	\$331	\$178	\$408	\$428	\$388
Total Support Services	\$2,334	\$2,335	\$2,625	\$2,757	\$2,500
Support Services-Salaries and Benefits	\$1,890	\$1,756	\$1,910	\$2,015	\$1,215
Total Administrative Costs	\$1,899	\$1,949	\$2,220	\$2,329	\$2,302
Administration Salaries and Benefits	\$1,065	\$1,063	\$1,148	\$1,205	\$1,225
Total Operations and Maintenance of Plant	\$1,975	\$1,905	\$2,879	\$3,206	\$2,739
Operations and Maintenance-Salaries and Benefits	\$910	\$934	\$1,223	\$1,283	\$1,101
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$68	\$86	\$119	\$126	\$125
Total Equipment Costs	\$827	\$14	\$137	\$144	\$0
Legal Costs	\$16	\$22	\$32	\$34	\$34
Employee Benefits as a percentage of salaries*	33.27%	32.13%	39.68%	39.65%	40.09%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business services shared with Belvidere	0
Social Worker/Psychologist	Sharing all CST services through Belvidere with the entire cluster	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 in 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 10/01/18)	478,162,013
(H) Estimated Equalized Valuation (as of 10/01/18)	526,691,866
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3082
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3082
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1877
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1877

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

Name=Christopher Carrubba

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	18-19 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	07/01/18
End Date of Contract	06/30/19
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

Name=Rachelle Tjalma

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	18-19 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	\$97,655
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	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	\$15,012
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

Name=Ryenne Bigelli

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