

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	168.0	170.0	181.0
On Roll Special Ed Full-Time	41.0	29.0	27.0
On Roll Subtotal	209.0	199.0	208.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	67.0	63.0	62.0
Sent to Other Districts Special Ed	12.0	15.0	18.0
Received	5.0	1.0	1.0

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	6,255,541	6,255,541	6,255,541
	Total Tuition	10-1300	38,600	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	1,291	3,000	500
	Interest Earned on Maintenance Reserve	10-1XXX	0	75	10
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	20
	Total Revenues from Local Sources		6,295,432	6,283,616	6,281,071
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	146,873	146,873	146,873
	Categorical Special Education Aid	10-3132	235,642	230,814	215,192
	Categorical Security Aid	10-3177	31,434	31,434	31,434
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		415,109	409,121	393,499
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	450,000	450,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	503,615	0
	Withdrawal from Maintenance Reserve	10-310	0	325,000	330,000
	Adjustment for Prior Year Encumbrances		0	23,000	0
	Actual Revenues (Over)/Under Expenditures		-114,956	0	0
General Fund Revenues	Total Operating Budget		6,595,585	7,994,352	7,454,570
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,535	0	0
	Other Revenue from Local Sources	20-1XXX	3,400	0	0
	Total Revenues from Local Sources	20-1XXX	22,935	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	41,838	35,506	30,500
	Title II	20-4451-4455	7,345	6,334	5,000
	Title IV	20-4471-4474	10,000	10,000	0
	ARP-IDEA Preschool	20-4409	0	801	0
	ARP-IDEA Basic	20-4419	0	9,398	0
	IDEA Part B (Handicapped)	20-4420-4429	73,633	69,534	60,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	25,000
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	20,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	20,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	0	22,500
	ARP-ESSER	20-4540	0	0	148,550
	CARES Act Education Stabilization Fund	20-4530	33,471	0	0
	Coronavirus Relief Fund (CRF)	20-4532	11,718	0	0
	CRRSA Act-ESSER II	20-4534	0	132,164	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	24,499	5,980	2,000
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		202,504	339,717	333,550
Special Revenue Fund Revenues	Total Grants and Entitlements		230,816	339,717	333,550
All Fund Revenues	Total Revenues/Sources		6,826,401	8,334,069	7,788,120
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,826,401	8,334,069	7,788,120

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	1,749,290	1,885,634	1,959,603
	Special Education-Instruction	11-2XX-100-XXX	367,651	406,589	404,739
	Basic Skills/Remedial-Instruction	11-230-100-XXX	136,263	142,665	147,684
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,985	31,600	29,600
	Before/After School Programs	11-421-XXX-XXX	4,193	25,000	25,000
	Summer School	11-422-XXX-XXX	1,681	27,978	21,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,530,078	1,646,256	1,645,496
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,156	23,108	23,773
	Undistributed Expenditures-Health Services	11-000-213-XXX	72,833	75,403	79,797
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	102,083	112,843	123,223
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	82,682	74,810	35,909
	Undistributed Expenditures-Guidance	11-000-218-XXX	80,156	85,343	87,297
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	129,247	125,343	135,723
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,615	10,500	10,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	63,846	77,429	80,597
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,788	14,500	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	165,157	173,764	171,107
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	120,805	129,915	122,408
	Undistributed Expenditures-Central Services	11-000-251-XXX	129,850	133,708	137,549
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	35,719	45,347	21,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	602,895	678,778	646,280
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	300,156	379,700	437,510
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	872,717	1,004,087	1,091,006
Total Undistributed Expenditures			4,314,783	4,790,834	4,864,675
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	75	10
General Fund Current Expenses	Total General Current Expense		6,593,846	7,310,375	7,452,811

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	3,623	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,739	680,354	1,739
	Interest Deposit to Capital Reserve	10-604	0	0	20
	Total Capital Outlay		1,739	683,977	1,759
General Fund Expenses and Transfers	General Fund Grand Total		6,595,585	7,994,352	7,454,570
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,400	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	41,838	35,506	30,500
	Title II	20-XXX-XXX-XXX	7,345	6,334	5,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	73,633	69,534	60,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	9,398	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	801	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	33,471	0	0
	Other	20-XXX-XXX-XXX	24,499	5,980	2,000
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	11,718	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	132,164	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	0	148,550
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	25,000
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	20,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	20,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	22,500
		Total Federal Projects	20-XXX-XXX-XXX	202,504	339,717
Special Revenue Fund Expenses	Total Special Revenue Funds		230,816	339,717	333,550
All Fund Expenses	Total Expenditures/Appropriations		6,826,401	8,334,069	7,788,120
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,826,401	8,334,069	7,788,120

**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	699,751	699,153	700,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	256	575,256	71,641	71,661
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	824,319	504,440	379,515	49,525
	Legal Reserve	0	0	0	0
	Unemployment Fund	208,039	208,039	208,039	208,039
	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	13,361	7,984	7,984	7,984
	Scholarship Fund	0	0	0	0
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	\$19,125	\$22,390	\$23,718	\$26,554	\$25,816
Total Classroom Instruction	\$12,216	\$13,666	\$14,541	\$16,300	\$16,361
Classroom-Salaries and Benefits	\$11,490	\$12,958	\$13,582	\$15,204	\$15,318
Classroom-General Supplies and Textbooks	\$580	\$535	\$758	\$875	\$791
Classroom-Purchased Services	\$146	\$174	\$202	\$222	\$252
Total Support Services	\$2,373	\$3,047	\$3,289	\$3,517	\$3,322
Support Services-Salaries and Benefits	\$1,257	\$1,816	\$1,952	\$2,025	\$1,788
Total Administrative Costs	\$2,176	\$2,420	\$2,419	\$2,782	\$2,476
Administration Salaries and Benefits	\$1,197	\$1,267	\$1,210	\$1,427	\$1,140
Total Operations and Maintenance of Plant	\$2,223	\$3,134	\$3,277	\$3,740	\$3,446
Operations and Maintenance-Salaries and Benefits	\$1,045	\$1,277	\$1,177	\$1,318	\$1,277
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$137	\$121	\$175	\$196	\$177
Total Equipment Costs	\$0	\$0	\$0	\$18	\$0
Legal Costs	\$4	\$38	\$27	\$26	\$29
Employee Benefits as a percentage of salaries*	34.07%	30.76%	33.47%	33.31%	36.07%

\*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.

**Shared Services**

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



**Estimated Tax Rates**

Municipality	Category	Amount
Harmony Township	(A) General Fund School Levy	6,255,541
	(D) Total School Levy	6,255,541
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	479,023,028
	(H) Estimated Equalized Valuation (as of 10/01/21)	594,830,297
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3059
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3059
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0517
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0517

Employee Contract List for District

Name	Category	Measure
Brian Staples	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,985
	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	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	\$1,980
	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	\$15,268
	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

Employee Contract List for District

Name	Category	Measure
Brian Staples	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
Shared Services Agreement	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	41
	Shared County	41
	Shared District	0280
	Shared District	0280
	Job Title Other District	Superintendent
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Beginning Date of Contract	07/01/17
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	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 Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation 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 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 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	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 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 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 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 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 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	21-22 estimated share of Superintendent agreement
Additional Comment 1	21-22 business service agreement	

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported