

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	269.0	237.0	256.0
On Roll Special Ed Full-Time	39.0	42.0	51.0
On Roll Subtotal	308.0	279.0	307.0
In Private School Placements	13.0	4.0	5.0
Sent to Other Districts Regular	91.0	95.0	98.0
Sent to Other Districts Special Ed	21.5	15.0	15.0
Received	23.0	15.0	15.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,052,092	10,304,571	10,490,662
	Total Tuition	10-1300	98,235	95,300	98,000
	Transportation Fees from Individuals	10-1410	9,201	9,500	8,233
	Rents and Royalties	10-1910	0	9,000	9,000
	Unrestricted Miscellaneous Revenues	10-1XXX	1,625	40,000	57,500
	Interest Earned on Capital Reserve Funds	10-1XXX	1,625	0	0
	Other Restricted Miscellaneous Revenues	10-1XXX	78,508	0	0
	Total Revenues from Local Sources		10,241,286	10,458,371	10,663,395
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	176,993	212,662	319,770
	Extraordinary Aid	10-3131	232,888	191,000	220,000
	Categorical Special Education Aid	10-3132	50,721	50,721	91,287
	Categorical Security Aid	10-3177	31,824	31,824	32,259
	PARCC Readiness Aid	10-3181	4,270	0	0
	Per Pupil Growth Aid	10-3182	4,270	0	0
	Professional Learning Community Aid	10-3183	4,040	0	0
	Other State Aids	10-3XXX	44,257	0	0
	Total Revenues from State Sources		549,263	486,207	663,316
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	55,659	300,000	359,187
	Withdrawal from Capital Reserve for Local Share	10-307	192,650	0	0
	Actual Revenues (Over)/Under Expenditures		-182,943	0	0
General Fund Revenues	Total Operating Budget		10,855,915	11,244,578	11,685,898
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	22,711	0	0
	Total Revenues from Local Sources	20-1XXX	22,711	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	42,950	43,406	36,895
	Title II	20-4451-4455	8,375	8,900	7,565
	Title IV	20-4471-4474	7,214	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	78,170	77,623	65,980
	Other	20-4XXX	0	70,524	31,850
	Total Revenues from Federal Sources		136,709	200,453	142,290

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		159,420	200,453	142,290
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	442,940	426,226	0
	Total Revenues from Local Sources		442,940	426,226	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	33,417	32,774	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		476,357	459,000	0
	Actual Revenues (Over)/Under Expenditures		643	0	0
Debt Service Fund Revenues	Total Repayment of Debt		477,000	459,000	0
All Fund Revenues	Total Revenues/Sources		11,492,335	11,904,031	11,828,188
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,492,335	11,904,031	11,828,188

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,164,310	2,246,625	2,578,470
	Special Education-Instruction	11-2XX-100-XXX	690,692	673,588	779,492
	Basic Skills/Remedial-Instruction	11-230-100-XXX	74,642	79,370	81,795
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	86,193	71,126	87,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	57,909	72,079	64,847
	Summer School	11-422-XXX-XXX	12,344	14,700	13,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,881,237	3,016,718	2,813,166
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	56,640	58,366	60,417
	Undistributed Expenditures-Health Services	11-000-213-XXX	52,775	54,935	55,260
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	129,667	137,710	118,460
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,872	12,500	12,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	63,893	65,785	67,810
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	352,074	343,077	371,199
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	152,494	166,536	138,068
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	107,941	139,535	133,860
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	22,443	28,700	28,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	377,580	361,391	369,100
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	60,384	50,424	77,796
	Undistributed Expenditures-Central Services	11-000-251-XXX	123,220	108,081	110,954
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	34,796	50,800	69,187
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	909,740	1,020,565	1,023,721
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	956,237	1,007,347	1,039,366
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,176,366	1,331,321	1,377,100
	Total Undistributed Expenditures			7,459,359	7,953,791
General Fund Current Expenses	Total General Current Expense		10,545,449	11,111,279	11,471,268

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	26,625	46,500	46,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	81,064	86,799	168,130
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	192,650	0	0
	Total Capital Outlay		300,339	133,299	214,630
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	10,127	0	0
	General Fund Grand Total		10,855,915	11,244,578	11,685,898
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	22,711	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	42,950	43,406	36,895
	Title II	20-XXX-XXX-XXX	8,375	8,900	7,565
	Title IV	20-XXX-XXX-XXX	7,214	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,170	77,623	65,980
	Other	20-XXX-XXX-XXX	0	70,524	31,850
	Total Federal Projects	20-XXX-XXX-XXX	136,709	200,453	142,290
Special Revenue Fund Expenses	Total Special Revenue Funds		159,420	200,453	142,290
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	477,000	459,000	0
	Total Debt Service Funds		477,000	459,000	0
All Fund Expenses	Total Expenditures/Appropriations		11,492,335	11,904,031	11,828,188
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,492,335	11,904,031	11,828,188

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	657,174	626,149	626,149	626,149
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,000	51,402	51,402	51,402
	Legal Reserve	517,654	528,010	282,042	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	327,276	381,177	327,145	250,000
	Repayment of Debt	0	-643	-643	-643

Advertised Per Pupil Cost Calculations

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	\$20,491	\$21,531	\$20,701	\$25,137	\$24,564
Total Classroom Instruction	\$11,573	\$12,066	\$11,535	\$13,987	\$14,351
Classroom-Salaries and Benefits	\$10,856	\$11,656	\$10,997	\$13,323	\$13,775
Classroom-General Supplies and Textbooks	\$435	\$346	\$386	\$468	\$393
Classroom-Purchased Services	\$282	\$65	\$152	\$197	\$182
Total Support Services	\$3,740	\$3,725	\$3,466	\$4,418	\$3,894
Support Services-Salaries and Benefits	\$2,957	\$3,123	\$2,670	\$3,334	\$2,992
Total Administrative Costs	\$1,823	\$1,981	\$1,912	\$2,131	\$2,124
Administration Salaries and Benefits	\$1,236	\$1,379	\$1,288	\$1,462	\$1,481
Total Operations and Maintenance of Plant	\$2,717	\$3,119	\$3,192	\$3,879	\$3,511
Operations and Maintenance-Salaries and Benefits	\$717	\$764	\$767	\$922	\$783
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$584	\$592	\$543	\$658	\$629
Total Equipment Costs	\$0	\$86	\$137	\$167	\$151
Legal Costs	\$113	\$43	\$54	\$65	\$49
Employee Benefits as a percentage of salaries*	30.06%	27.48%	31.90%	31.51%	29.16%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	Tuition from Individuals	98,000	Pre School Tuition
190	Tuition from parents	98,000	Pre School Tuition
300	E Rate refunds	14,000	Percentage allowed for internet and technology
	Jointure commission refunds	22,000	Refund of expenditures
	Various rentals and refunds of custodial services	21,500	Refund of Expenditures
500	Non Public Aid	24,000	Non Public Transportation Aid
825	REAP Grant	31,850	Rural Educational Assistance Program

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Use of Educational Data Services for bidding	0
Municipal/Public Works	Police help with traffic control	0
	Use of municipal resources for salting	0

Estimated Tax Rates

Municipality	Category	Amount
Harding Township	(A) General Fund School Levy	10,397,616
	(D) Total School Levy	10,610,729
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,999,521,290
	(H) Estimated Equalized Valuation (as of 10/01/18)	2,255,616,401
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5200
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5307
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4610
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4704

Employee Contract List for District

Name	Category	Measure
Mark Kenney	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$72,000
	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	120
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	245
	Description of Other Contracted Non-Working Days	Per Diem Employee
	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	No Benefits
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Benefits
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Benefits
	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
Mark Kenney	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
Mary Donohue	Job Title	Principal
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None Reported
	Job Title II	Supervisor
	Base Annual Salary Amount	\$54,796
	Base Annual Salary Amount	\$82,194
	Full-Time Equivalent (FTE)	1.0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared with Another District?	N
	Shared County	None Reported
	Shared County	None Reported
	Shared District	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N

Employee Contract List for District

Name	Category	Measure
Mary Donohue	Beginning Date of Contract	07/01/18
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	25
	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	104
	Number of Other Contracted Non-Working Days	104
	Description of Other Contracted Non-Working Days	Weekends
	Description of Other Contracted Non-Working Days	Weekends
	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	\$31,230

Employee Contract List for District

Name	Category	Measure
Mary Donohue	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	per Contract
	Contractual Post-Employment Benefit Description of Payout of Sick days	Amounts shown in employee number 2
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Amounts shown in employee number 2
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Amounts shown in employee number 2
	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	None Reported
	Additional Comment 1	None Reported

Employee Contract List for District

Name	Category	Measure
Mary Donohue	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported
Matthew Spelker	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,750
	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	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	104
	Description of Other Contracted Non-Working Days	Weekends
	Total Allowances Amount	\$1,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$32,395
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum permitted	

Employee Contract List for District

Name	Category	Measure
Matthew Spelker	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum per contract
	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