

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	604.0	573.0	584.0
On Roll Special Ed Full-Time	103.0	99.0	95.0
On Roll Subtotal	707.0	672.0	679.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	1.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	3.0	0.0
Received	313.0	279.0	264.0

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	3,753,370	3,864,525	3,864,525
	Total Tuition	10-1300	4,840,527	4,756,887	4,886,964
	Unrestricted Miscellaneous Revenues	10-1XXX	16,899	12,500	14,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	25
	Total Revenues from Local Sources		8,610,796	8,633,962	8,765,514
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	1,860	14,798	14,798
	Categorical Special Education Aid	10-3132	249,632	295,639	295,639
	Equalization Aid	10-3176	2,549,473	2,549,473	2,581,559
	Categorical Security Aid	10-3177	8,387	58,460	58,460
	Adjustment Aid	10-3178	17,405	0	0
	PARCC Readiness Aid	10-3181	3,880	0	0
	Per Pupil Growth Aid	10-3182	3,880	0	0
	Professional Learning Community Aid	10-3183	3,870	0	0
	Total Revenues from State Sources		2,838,387	2,918,370	2,950,456
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	738	0	0
	Total Revenues from Federal Sources		738	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	300,000	300,000
	Withdrawal from Maintenance Reserve	10-310	0	200,000	0
	Adjustment for Prior Year Encumbrances		0	122,651	0
	Actual Revenues (Over)/Under Expenditures		677,084	0	0
General Fund Revenues	Total Operating Budget		12,127,005	12,174,983	12,015,970
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	0	363,660
	Total Revenues from State Sources		0	0	363,660
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	85,753	36,500	36,500
	Title II	20-4451-4455	10,129	9,000	9,000
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	157,411	135,000	135,000
	Other	20-4XXX	8,637	4,000	4,000
	Total Revenues from Federal Sources		271,930	184,500	184,500

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	4,000
Special Revenue Fund Revenues	Total Grants and Entitlements		271,930	184,500	552,160
All Fund Revenues	Total Revenues/Sources		12,398,935	12,359,483	12,568,130
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	4,000
	Total Revenues/Sources Net of Transfers		12,398,935	12,359,483	12,564,130

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	3,865,488	3,702,746	3,795,907
	Special Education-Instruction	11-2XX-100-XXX	877,559	922,059	773,158
	Basic Skills/Remedial-Instruction	11-230-100-XXX	135,375	142,960	149,041
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	80,750	65,550	85,200
	School-Sponsored Athletics-Instruction	11-402-100-XXX	349,155	332,088	352,926
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	88,238	127,722	83,826
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	70,595	67,470	54,539
	Undistributed Expenditures-Health Services	11-000-213-XXX	211,877	224,235	185,909
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	141,080	182,303	335,818
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	129,390	101,707	112,014
	Undistributed Expenditures-Guidance	11-000-218-XXX	202,518	206,534	238,853
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	370,996	325,222	64,119
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	32,498	28,000	29,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	123,000	127,519	128,072
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,786	15,000	25,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	299,356	320,869	335,656
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	599,459	595,448	575,719
	Undistributed Expenditures-Central Services	11-000-251-XXX	182,569	188,404	193,174
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	92,434	93,583	93,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,103,974	1,316,430	1,350,812
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	215,690	184,635	180,347
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,447,585	2,689,655	2,733,988
	Total Undistributed Expenditures			6,327,045	6,794,736
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	25
General Fund Current Expenses	Total General Current Expense		11,635,372	11,960,189	11,876,103

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	132,064	144,100	138,419
	Facilities Acquisition and Construction Services	12-000-400-XXX	359,569	70,694	1,448
	Total Capital Outlay		491,633	214,794	139,867
General Fund Expenses and Transfers	General Fund Grand Total		12,127,005	12,174,983	12,015,970
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	211,433
	Support Services	20-218-200-XXX	0	0	126,227
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	30,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	0	367,660
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	0	367,660
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	85,753	36,500	36,500
	Title II	20-XXX-XXX-XXX	10,129	9,000	9,000
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	157,411	135,000	135,000
	Other	20-XXX-XXX-XXX	8,637	4,000	4,000
	Total Federal Projects	20-XXX-XXX-XXX	271,930	184,500	184,500
Special Revenue Fund Expenses	Total Special Revenue Funds		271,930	184,500	552,160
All Fund Expenses	Total Expenditures/Appropriations		12,398,935	12,359,483	12,568,130
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	4,000
	Total Expenditures Net of Transfers		12,398,935	12,359,483	12,564,130

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	29,574	29,574	29,574	29,574
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	575,000	315,000	115,050	115,075
	Legal Reserve	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	548,402	548,684	550,000	250,000
	Repayment of Debt	0	0	0	0

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	\$15,272	\$16,073	\$17,241	\$17,333	\$17,593
Total Classroom Instruction	\$8,667	\$9,069	\$9,474	\$9,580	\$9,857
Classroom-Salaries and Benefits	\$8,152	\$8,567	\$8,993	\$9,040	\$9,174
Classroom-General Supplies and Textbooks	\$418	\$387	\$338	\$358	\$573
Classroom-Purchased Services	\$97	\$116	\$143	\$181	\$111
Total Support Services	\$1,995	\$2,359	\$2,610	\$2,513	\$2,370
Support Services-Salaries and Benefits	\$1,685	\$2,067	\$2,276	\$2,224	\$1,963
Total Administrative Costs	\$2,162	\$2,104	\$2,242	\$2,307	\$2,301
Administration Salaries and Benefits	\$1,815	\$1,752	\$1,876	\$1,906	\$1,895
Total Operations and Maintenance of Plant	\$1,784	\$1,774	\$2,200	\$2,215	\$2,263
Operations and Maintenance-Salaries and Benefits	\$817	\$827	\$927	\$932	\$964
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$664	\$759	\$706	\$710	\$792
Total Equipment Costs	\$24	\$187	\$207	\$214	\$248
Legal Costs	\$62	\$59	\$44	\$74	\$44
Employee Benefits as a percentage of salaries*	31.95%	33.50%	37.79%	37.90%	39.62%

*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Services (BA) with sending district - Harmony	0
Curriculum Services	Shared with sending districts	0
Custodial and Maintenance Services	Equipment and services are shared with the town whenever possible	0
Insurance Coverages and Benefits	District is enrolled in NJSIG	0
Municipal/Public Works	Some snow removal is shared with the town	0
Others	District sponsors various after school activities and athletics to share with the town	0
Professional Staff Development	Shared with sending districts including county in-service presenters and consultants and teacher training	0
Purchasing	District participates in ACES and HCESC purchasing for power, utilities and fuel	0
	District purchases supplies through HCESC and MCESC when cost effective	0
Social Worker/Psychologist	Shared CST clusterwide based in Belvidere	0
Superintendent and Assistant Sup.	Shared Superintendent with sending district - Harmony	0

Estimated Tax Rates

Municipality	Category	Amount
Belvidere Town	(A) General Fund School Levy	3,864,525
	(D) Total School Levy	3,864,525
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	126,909,921
	(H) Estimated Equalized Valuation (as of 10/01/18)	184,221,085
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	3.0451
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	3.0451
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	2.0978
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	2.0978

Employee Contract List for District

Name	Category	Measure
Christopher Carrubba	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$171,366
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	2040
	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	\$2,835
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,182
	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
Christopher Carrubba	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
James Barrick	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Operations Chief
	Base Annual Salary Amount	\$93,116
	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	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
James Barrick	Total Allowances Amount	\$300
	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	\$16,803
	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
	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	
Rachelle Tjalma	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$166,620
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	2040

Employee Contract List for District

Name	Category	Measure
Rachelle Tjalma	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	\$2,085
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,021
	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
	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
Rachelle Tjalma	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