

**Advertised Enrollments**

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

**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	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
	Total Revenues from Local Sources		6,236,272	6,283,141	6,284,591
General Fund 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
	Total Revenues from State Sources		373,421	407,195	411,957
General Fund Revenues from Other Sources	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
General Fund Revenues	Total Operating Budget		6,834,531	8,194,564	7,146,548
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,900	0	0
	Total Revenues from Local Sources	20-1XXX	2,900	0	0
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		163,972	105,500	105,500
All Fund Revenues	Total Revenues/Sources		6,998,503	8,300,064	7,252,048
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,998,503	8,300,064	7,252,048

## 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	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-Sponsored Cocurricular or Extracurricular Activities-Instruction	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
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,656,489	1,556,864	1,562,535
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,457	62,758	60,220
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	130,716	153,343	119,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	60,561	57,422	81,303
	Undistributed Expenditures-Guidance	11-000-218-XXX	28,194	29,790	32,250
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	116,952	120,456	135,320
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	5,387	15,000	10,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	71,036	71,715	72,620
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,943	20,500	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	148,505	156,871	158,500
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	130,236	134,186	136,810
	Undistributed Expenditures-Central Services	11-000-251-XXX	117,495	123,777	124,422
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	29,300	68,100	58,265
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	422,397	690,625	593,892
	Undistributed Expenditures-Student Transportation Services	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
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	50
General Fund Current Expenses	Total General Current Expense		6,370,746	7,148,556	7,144,809

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	3,400	35,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	460,385	1,011,008	1,739
	Total Capital Outlay		463,785	1,046,008	1,739
General Fund Expenses and Transfers	General Fund Grand Total		6,834,531	8,194,564	7,146,548
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,900	0	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		163,972	105,500	105,500
All Fund Expenses	Total Expenditures/Appropriations		6,998,503	8,300,064	7,252,048
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,998,503	8,300,064	7,252,048

**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	1,114,174	252	252	252
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	518,000	334,000	334,025	334,075
	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	649,562	701,641	700,000	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	\$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 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 10/01/18)	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

Employee Contract List for District

Name	Category	Measure
Christopher Carrubba	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

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	18-19 estimated share of Superintendent agreement
	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	\$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	

Employee Contract List for District

Name	Category	Measure
Rachelle Tjalma	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
	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	
Ryenne Bigelli	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

Employee Contract List for District

Name	Category	Measure
Ryenne Bigelli	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
	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
Ryenne Bigelli	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