

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	573.0	558.0	559.0
On Roll Special Ed Full-Time	99.0	93.0	91.0
On Roll Subtotal	672.0	651.0	650.0
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	3.0	1.0	0.0
Received	279.0	249.0	249.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,864,525	3,864,525	3,854,525
	Total Tuition	10-1300	4,819,224	4,886,964	4,320,528
	Unrestricted Miscellaneous Revenues	10-1XXX	16,691	14,000	18,025
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	0
	Total Revenues from Local Sources		8,700,440	8,765,514	8,193,078
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	14,798	14,798	14,798
	Categorical Special Education Aid	10-3132	295,639	295,639	295,639
	Equalization Aid	10-3176	2,549,473	2,581,559	2,643,126
	Categorical Security Aid	10-3177	58,460	58,460	58,460
	Total Revenues from State Sources		2,918,370	2,950,456	3,012,023
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	300,000	300,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	65,000
	Withdrawal from Maintenance Reserve	10-310	0	0	455,000
	Adjustment for Prior Year Encumbrances		0	79,238	0
	Actual Revenues (Over)/Under Expenditures		-132,071	0	0
General Fund Revenues	Total Operating Budget		11,486,739	12,095,208	12,025,101
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,900	0	0
	Total Revenues from Local Sources	20-1XXX	5,900	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	188,100	363,660	370,040
	Total Revenues from State Sources		188,100	363,660	370,040
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	63,918	36,500	36,500
	Title II	20-4451-4455	10,209	9,000	8,000
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	159,581	135,000	142,000
	Other	20-4XXX	4,394	4,000	4,000
	Total Revenues from Federal Sources		248,102	184,500	190,500
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	4,000	12,977
Special Revenue Fund Revenues	Total Grants and Entitlements		442,102	552,160	573,517
All Fund Revenues	Total Revenues/Sources		11,928,841	12,647,368	12,598,618

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	4,000	12,977
	Total Revenues/Sources Net of Transfers		11,928,841	12,643,368	12,585,641

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,562,447	3,780,110	3,814,750
	Special Education-Instruction	11-2XX-100-XXX	953,327	858,107	906,875
	Basic Skills/Remedial-Instruction	11-230-100-XXX	142,288	121,081	148,338
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	71,391	87,200	85,200
	School-Sponsored Athletics-Instruction	11-402-100-XXX	329,663	350,926	384,553
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	104,739	163,941	50,891
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	77,319	54,539	53,672
	Undistributed Expenditures-Health Services	11-000-213-XXX	212,621	169,345	171,165
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	141,788	294,053	291,021
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	86,933	131,187	115,572
	Undistributed Expenditures-Guidance	11-000-218-XXX	209,419	233,843	269,525
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	374,629	66,472	63,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	17,595	29,000	21,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	125,802	154,816	128,664
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,430	27,100	25,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	351,824	335,028	342,988
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	555,679	575,906	552,351
	Undistributed Expenditures-Central Services	11-000-251-XXX	185,865	193,882	200,993
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	73,049	93,000	104,394
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,059,593	1,373,503	1,376,216
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	231,170	180,347	200,172
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,408,116	2,681,930	2,511,313
	Total Undistributed Expenditures			6,227,571	6,757,892
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	0
General Fund Current Expenses	Total General Current Expense		11,286,687	11,955,341	11,817,653

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	165,266	138,419	141,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	34,786	1,448	66,448
	Total Capital Outlay		200,052	139,867	207,448
General Fund Expenses and Transfers	General Fund Grand Total		11,486,739	12,095,208	12,025,101
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,900	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	77,651	211,433	203,569
	Support Services	20-218-200-XXX	28,139	126,227	154,448
	Facility Acquisition and Construction Services	20-218-400-XXX	82,310	30,000	25,000
	Total Preschool Education Aid	20-218-XXX-XXX	188,100	367,660	383,017
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	188,100	367,660	383,017
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	63,918	36,500	36,500
	Title II	20-XXX-XXX-XXX	10,209	9,000	8,000
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	159,581	135,000	142,000
	Other	20-XXX-XXX-XXX	4,394	4,000	4,000
	Total Federal Projects	20-XXX-XXX-XXX	248,102	184,500	190,500
Special Revenue Fund Expenses	Total Special Revenue Funds		442,102	552,160	573,517
All Fund Expenses	Total Expenditures/Appropriations		11,928,841	12,647,368	12,598,618
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	4,000	12,977
	Total Expenditures Net of Transfers		11,928,841	12,643,368	12,585,641

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	29,574	65,482	65,482	482
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	315,000	455,000	455,025	25
	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	548,684	548,260	550,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,073	\$16,259	\$17,593	\$18,348	\$18,326
Total Classroom Instruction	\$9,069	\$9,149	\$9,857	\$10,318	\$10,335
Classroom-Salaries and Benefits	\$8,567	\$8,696	\$9,174	\$9,575	\$9,641
Classroom-General Supplies and Textbooks	\$387	\$327	\$573	\$639	\$611
Classroom-Purchased Services	\$116	\$127	\$111	\$104	\$82
Total Support Services	\$2,359	\$2,441	\$2,370	\$2,411	\$2,379
Support Services-Salaries and Benefits	\$2,067	\$2,221	\$1,963	\$1,922	\$1,941
Total Administrative Costs	\$2,104	\$2,157	\$2,301	\$2,393	\$2,350
Administration Salaries and Benefits	\$1,752	\$1,759	\$1,895	\$1,971	\$1,900
Total Operations and Maintenance of Plant	\$1,774	\$1,790	\$2,263	\$2,394	\$2,379
Operations and Maintenance-Salaries and Benefits	\$827	\$922	\$964	\$1,010	\$988
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$759	\$714	\$792	\$824	\$874
Total Equipment Costs	\$187	\$364	\$248	\$259	\$255
Legal Costs	\$59	\$131	\$44	\$46	\$77
Employee Benefits as a percentage of salaries*	33.50%	33.56%	39.62%	39.04%	35.95%

*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 2019-20 revised appropriations and the 2020-21 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 the sending district - Harmony	0

Estimated Tax Rates

Municipality	Category	Amount
Belvidere Town	(A) General Fund School Levy	3,854,525
	(D) Total School Levy	3,854,525
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	127,081,421
	(H) Estimated Equalized Valuation (as of 10/01/19)	191,071,124
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	3.0331
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.0331
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0173
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0173

Employee Contract List for District

Name	Category	Measure
Christopher Carrubba	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$174,793
	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	\$3,023
	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	\$28,440
	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	\$99,075
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$675
	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	\$17,025
	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 retirement or separation
	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	\$172,452
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$31,757
	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 retirement ir separation
	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