

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	399.0	408.0	372.0
On Roll Special Ed Full-Time	82.0	76.0	62.0
On Roll Subtotal	481.0	484.0	434.0
In Private School Placements	3.0	3.0	3.0
Sent to Other Districts Special Ed	1.0	1.0	1.0

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	6,625,000	6,900,000	6,900,000
	Total Tuition	10-1300	41,920	20,000	30,000
	Unrestricted Miscellaneous Revenues	10-1XXX	186,783	11,513	20,043
	Total Revenues from Local Sources		6,853,703	6,931,513	6,950,043
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,167	83,167	83,167
	Extraordinary Aid	10-3131	57,378	0	0
	Categorical Special Education Aid	10-3132	351,956	351,956	351,956
	Equalization Aid	10-3176	1,333,417	1,214,163	1,026,719
	Categorical Security Aid	10-3177	52,071	52,071	52,071
	Adjustment Aid	10-3178	89,321	45,129	0
	Other State Aids	10-3XXX	1,100	0	0
Total Revenues from State Sources		1,968,410	1,746,486	1,513,913	
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	37,802	35,000	35,000
	Total Revenues from Federal Sources		37,802	35,000	35,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	225,000	290,044
	Adjustment for Prior Year Encumbrances		0	91,123	0
	Actual Revenues (Over)/Under Expenditures		823,064	0	0
General Fund Revenues	Total Operating Budget		9,682,979	9,029,122	8,789,000
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	2,000	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	65,903	47,000	39,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	135,865	148,000	125,000
	Other	20-4XXX	48,217	0	0
	Total Revenues from Federal Sources		249,985	195,000	164,000
Special Revenue Fund Revenues	Total Grants and Entitlements		251,985	195,000	164,000
All Fund Revenues	Total Revenues/Sources		9,934,964	9,224,122	8,953,000
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,934,964	9,224,122	8,953,000

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	2,412,305	2,365,999	2,398,000
	Special Education-Instruction	11-2XX-100-XXX	921,011	1,057,278	1,067,000
	Basic Skills/Remedial-Instruction	11-230-100-XXX	214,459	171,500	165,500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	31,156	40,000	33,000
	Before/After School Programs	11-421-XXX-XXX	88,635	92,000	94,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	128,904	160,000	158,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,550	74,500	74,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	164,484	212,000	201,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	339,745	315,000	349,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	50,677	54,200	56,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	419,260	423,449	434,800
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	103,414	1,200	12,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	69,836	72,500	74,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,296	26,089	28,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	297,182	345,100	291,400
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	173,772	163,200	166,200
	Undistributed Expenditures-Central Services	11-000-251-XXX	138,478	147,000	127,900
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,470,458	781,166	767,900
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	567,992	625,573	613,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,278,156	1,501,000	1,320,000
		Total Undistributed Expenditures		5,278,204	4,901,977
General Fund Current Expenses	Total General Current Expense		8,945,770	8,628,754	8,432,200
Capital Outlay	Equipment	12-XXX-XXX-730	123,092	18,400	8,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	305,012	31,968	1,127
	Total Capital Outlay		428,104	50,368	9,127
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	309,105	350,000	347,673
	General Fund Grand Total		9,682,979	9,029,122	8,789,000
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	65,903	47,000	39,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	135,865	148,000	125,000
	Other	20-XXX-XXX-XXX	48,217	0	0
	Total Federal Projects	20-XXX-XXX-XXX	249,985	195,000	164,000
Special Revenue Fund Expenses	Total Special Revenue Funds		251,985	195,000	164,000
All Fund Expenses	Total Expenditures/Appropriations		9,934,964	9,224,122	8,953,000
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,934,964	9,224,122	8,953,000

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	519,255	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	109,572	338,356	228,784	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	520,495	426,688	311,260	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	\$15,706	\$17,711	\$16,958	\$16,940	\$18,640
Total Classroom Instruction	\$9,524	\$9,607	\$10,215	\$10,104	\$11,169
Classroom-Salaries and Benefits	\$9,004	\$8,958	\$9,380	\$9,405	\$10,345
Classroom-General Supplies and Textbooks	\$374	\$486	\$562	\$397	\$493
Classroom-Purchased Services	\$147	\$162	\$273	\$302	\$331
Total Support Services	\$3,052	\$3,144	\$3,132	\$3,122	\$3,594
Support Services-Salaries and Benefits	\$2,680	\$2,604	\$2,580	\$2,569	\$3,006
Total Administrative Costs	\$1,599	\$1,574	\$1,649	\$1,727	\$1,720
Administration Salaries and Benefits	\$1,324	\$1,336	\$1,367	\$1,389	\$1,478
Total Operations and Maintenance of Plant	\$1,413	\$3,267	\$1,806	\$1,823	\$2,004
Operations and Maintenance-Salaries and Benefits	\$549	\$552	\$609	\$607	\$679
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$82	\$83	\$112	\$111	\$100
Total Equipment Costs	\$57	\$264	\$28	\$40	\$19
Legal Costs	\$58	\$24	\$32	\$54	\$29
Employee Benefits as a percentage of salaries*	26.93%	25.02%	29.55%	29.28%	25.37%

*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)
Purchasing	Purchase oil, copier paper and teaching supplies through HCESC	0
Transportation Services, including Fuel	WCSSSD and SCESC provided coordinated transportation for students placed out-of-district	0

Estimated Tax Rates

Municipality	Category	Amount
Blairstown	(A) General Fund School Levy	5,613,098
	(D) Total School Levy	5,613,098
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	712,562,212
	(H) Estimated Equalized Valuation (as of 10/01/19)	729,654,013
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7877
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7877
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7693
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7693
Hardwick Twp	(A) General Fund School Levy	1,286,902
	(D) Total School Levy	1,286,902
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	157,307,921
	(H) Estimated Equalized Valuation (as of 10/01/19)	198,826,371
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8181
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8181
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6472
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6472

Employee Contract List for District

Name	Category	Measure
Kathleen Welsh	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST Supervisor
	Base Annual Salary Amount	\$97,518
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$750
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,540
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,501
	Contractual Post-Employment Benefit Description of Payout of Sick days	No provision in contract for pay-out of unused sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum pay-out for up to 20 unused vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision in contract for pay-out of unused personal days
	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
Kathleen Welsh	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	
Mark Saalfield	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,858
	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	07/01/17
	End Date of Contract	06/30/21
	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	3
	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
Mark Saalfield	Total Allowances Amount	\$4,000
	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	\$29,506
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum pay-out of \$15,000 upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum pay-out of \$14,506 for 25 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision in contract for pay-out of unused Personal Days
	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	
Molly Petty	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$120,797
	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
Molly Petty	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$4,106
	Total Bonuses Amount	\$1,600
	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	\$26,621
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract, maximum pay-out of 25 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision in contract for payment of unused days
	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
Molly Petty	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
Susan Elias	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$120,000
	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	07/01/19
	End Date of Contract	06/30/20
	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	3
	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	\$1,450
	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	\$24,231	
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum permitted by law	

Employee Contract List for District

Name	Category	Measure
Susan Elias	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum pay-out for up to 20 unused vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision in contract for pay-out of unused personal days
	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