

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	199.0	188.0	200.0
On Roll Special Ed Full-Time	44.0	52.0	43.0
On Roll Subtotal	243.0	240.0	243.0
Sent to Other Districts Regular	84.0	74.0	67.0
Sent to Other Districts Special Ed	7.0	8.0	14.0
Received	16.0	12.0	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	6,255,541	6,255,541	6,255,541
	Total Tuition	10-1300	43,940	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	17,652	4,000	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	100
	Interest Earned on Capital Reserve Funds	10-1XXX	2	0	0
	Total Revenues from Local Sources		6,317,135	6,284,591	6,285,641
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	146,873	146,873	146,873
	Categorical Special Education Aid	10-3132	228,888	233,650	239,918
	Categorical Security Aid	10-3177	31,434	31,434	31,434
	Other State Aids	10-3XXX	1,831	0	0
	Total Revenues from State Sources		409,026	411,957	418,225
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	450,000	450,000
	Withdrawal from Maintenance Reserve	10-310	0	0	375,000
	Adjustment for Prior Year Encumbrances		0	115,519	0
	Actual Revenues (Over)/Under Expenditures		634,690	0	0
General Fund Revenues	Total Operating Budget		7,360,851	7,262,067	7,528,866
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,700	0	0
	Total Revenues from Local Sources	20-1XXX	3,700	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	42,018	38,000	39,000
	Title II	20-4451-4455	7,669	5,500	5,000
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	72,402	60,000	60,000
	Other	20-4XXX	30,509	2,000	2,000
	Total Revenues from Federal Sources		162,598	105,500	106,000
Special Revenue Fund Revenues	Total Grants and Entitlements		166,298	105,500	106,000
All Fund Revenues	Total Revenues/Sources		7,527,149	7,367,567	7,634,866
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,527,149	7,367,567	7,634,866

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	1,613,356	1,878,631	1,979,035
	Special Education-Instruction	11-2XX-100-XXX	372,295	347,734	357,952
	Basic Skills/Remedial-Instruction	11-230-100-XXX	183,947	179,656	149,405
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	26,321	24,000	31,600
	Before/After School Programs	11-421-XXX-XXX	23,104	45,500	42,000
	Summer School	11-422-XXX-XXX	5,296	20,000	40,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,499,127	1,562,535	1,496,568
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	0	22,156
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,688	62,220	61,620
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	98,198	124,473	126,516
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	79,101	96,803	98,929
	Undistributed Expenditures-Guidance	11-000-218-XXX	34,255	32,250	88,320
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	120,962	135,320	132,550
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	5,609	10,500	10,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	66,039	72,620	75,370
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,143	17,100	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	155,590	160,500	180,693
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	129,342	136,810	124,741
	Undistributed Expenditures-Central Services	11-000-251-XXX	119,944	124,422	129,403
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	31,761	58,265	59,083
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	532,244	609,434	700,547
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	284,109	326,832	372,952
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	985,001	1,152,085	1,081,587
	Total Undistributed Expenditures		4,208,113	4,682,169	4,777,035
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	100
General Fund Current Expenses	Total General Current Expense		6,432,432	7,177,740	7,377,127

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	928,419	84,327	151,739
	Total Capital Outlay		928,419	84,327	151,739
General Fund Expenses and Transfers	General Fund Grand Total		7,360,851	7,262,067	7,528,866
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,700	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	42,018	38,000	39,000
	Title II	20-XXX-XXX-XXX	7,669	5,500	5,000
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	72,402	60,000	60,000
	Other	20-XXX-XXX-XXX	30,509	2,000	2,000
	Total Federal Projects	20-XXX-XXX-XXX	162,598	105,500	106,000
Special Revenue Fund Expenses	Total Special Revenue Funds		166,298	105,500	106,000
All Fund Expenses	Total Expenditures/Appropriations		7,527,149	7,367,567	7,634,866
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,527,149	7,367,567	7,634,866

**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	252	254	254	254
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	334,000	639,000	639,050	264,150
	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	701,641	700,658	700,000	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	\$17,566	\$19,334	\$21,451	\$22,035	\$22,665
Total Classroom Instruction	\$11,291	\$12,098	\$13,786	\$13,996	\$13,904
Classroom-Salaries and Benefits	\$10,680	\$11,385	\$12,776	\$12,913	\$12,563
Classroom-General Supplies and Textbooks	\$433	\$531	\$622	\$687	\$951
Classroom-Purchased Services	\$178	\$182	\$388	\$396	\$391
Total Support Services	\$2,335	\$2,479	\$2,500	\$2,683	\$3,062
Support Services-Salaries and Benefits	\$1,756	\$2,002	\$1,215	\$1,347	\$1,747
Total Administrative Costs	\$1,949	\$2,122	\$2,302	\$2,366	\$2,359
Administration Salaries and Benefits	\$1,063	\$1,177	\$1,225	\$1,280	\$1,229
Total Operations and Maintenance of Plant	\$1,905	\$2,495	\$2,739	\$2,861	\$3,176
Operations and Maintenance-Salaries and Benefits	\$934	\$1,086	\$1,101	\$1,124	\$1,105
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$86	\$140	\$125	\$128	\$163
Total Equipment Costs	\$14	\$0	\$0	\$0	\$0
Legal Costs	\$22	\$16	\$34	\$29	\$25
Employee Benefits as a percentage of salaries*	32.13%	35.09%	40.09%	40.12%	36.14%

\*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	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 10/01/19)	477,291,937
	(H) Estimated Equalized Valuation (as of 10/01/19)	539,998,850
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3106
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3106
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1584
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1584

Employee Contract List for District

Name	Category	Measure
Brian Staples	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$94,500
	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	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	\$1,980
	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	\$16,586
	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
Brian Staples	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
Shared Services Agreement	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	41
	Shared County	41
	Shared District	0280
	Shared District	0280
	Job Title Other District	Superintendent
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Beginning Date of Contract	07/01/17
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/22
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	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	\$0

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	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 Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation 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 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 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	19-20 estimated share of Superintendent agreement
Additional Comment 1	19-20 business services fee	

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported