

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	558.0	529.0	535.0
On Roll Special Ed Full-Time	93.0	99.0	97.0
On Roll Subtotal	651.0	628.0	632.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	1.0		0.0
Received	249.0	245.0	252.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,864,525	3,854,525	3,854,525
	Total Tuition	10-1300	4,917,028	4,320,528	4,364,777
	Unrestricted Miscellaneous Revenues	10-1XXX	22,955	18,025	13,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	30
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	35
	Total Revenues from Local Sources			8,804,508	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	2,581,559	2,601,124	2,639,457
	Categorical Security Aid	10-3177	58,460	58,460	58,460
	Total Revenues from State Sources			2,950,456	2,970,021
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	65,000	0
	Withdrawal from Maintenance Reserve	10-310	0	455,000	500,000
	Adjustment for Prior Year Encumbrances		0	565,595	0
	Actual Revenues (Over)/Under Expenditures			-479,926	0
General Fund Revenues	Total Operating Budget		11,275,038	12,548,694	12,040,721
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	382,800	376,333	343,122
	Total Revenues from State Sources		382,800	376,333	343,122
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	57,998	72,958	36,500
	Title II	20-4451-4455	8,249	6,894	8,000
	Title IV	20-4471-4474	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	153,216	160,270	150,000
	CARES Act Education Stabilization Fund	20-4530	0	32,359	0
	Coronavirus Relief Fund (CRF)	20-4532	0	22,503	0
	Other	20-4XXX	4,365	4,363	3,900
	Total Revenues from Federal Sources			233,828	309,347

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	4,000	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	12,977	13,197
Special Revenue Fund Revenues	Total Grants and Entitlements		620,628	698,657	554,719
All Fund Revenues	Total Revenues/Sources		11,895,666	13,247,351	12,595,440
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	4,000	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	12,977	13,197
	Total Revenues/Sources Net of Transfers		11,891,666	13,234,374	12,582,243

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,692,775	3,862,988	3,938,880
	Special Education-Instruction	11-2XX-100-XXX	842,558	925,134	936,112
	Basic Skills/Remedial-Instruction	11-230-100-XXX	126,810	128,338	181,878
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	74,987	86,602	84,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	381,240	384,553	393,156
	Summer School	11-422-XXX-XXX	0	0	9,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	258,469	105,814	72,652
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	48,389	38,721	59,113
	Undistributed Expenditures-Health Services	11-000-213-XXX	155,280	171,367	176,676
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	289,344	270,026	351,640
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	115,698	115,572	43,976
	Undistributed Expenditures-Guidance	11-000-218-XXX	229,059	269,525	276,894
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	62,074	63,000	100,360
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	11,411	21,000	8,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	153,659	114,623	80,630
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,830	25,000	25,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	299,670	412,715	350,066
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	560,312	549,252	551,375
	Undistributed Expenditures-Central Services	11-000-251-XXX	197,121	200,993	212,192
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	94,802	117,628	108,780
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,165,074	1,523,093	1,395,309
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	204,910	200,172	139,799
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,258,347	2,507,891	2,435,420
	Total Undistributed Expenditures		6,115,449	6,706,392	6,388,382
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	30
General Fund Current Expenses	Total General Current Expense		11,233,819	12,094,007	11,932,038

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	39,771	388,239	107,200
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,448	66,448	1,448
	Interest Deposit to Capital Reserve	10-604	0	0	35
	Total Capital Outlay		41,219	454,687	108,683
General Fund Expenses and Transfers	General Fund Grand Total		11,275,038	12,548,694	12,040,721
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	212,887	203,569	210,824
	Support Services	20-218-200-XXX	151,224	160,741	145,495
	Facility Acquisition and Construction Services	20-218-400-XXX	22,689	25,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	386,800	389,310	356,319
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	386,800	389,310	356,319
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	57,998	72,958	36,500
	Title II	20-XXX-XXX-XXX	8,249	6,894	8,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	153,216	160,270	150,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	32,359	0
	Other	20-XXX-XXX-XXX	4,365	4,363	3,900
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	22,503	0
	Total Federal Projects	20-XXX-XXX-XXX	233,828	309,347	198,400
Special Revenue Fund Expenses	Total Special Revenue Funds		620,628	698,657	554,719
All Fund Expenses	Total Expenditures/Appropriations		11,895,666	13,247,351	12,595,440
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	4,000	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	12,977	13,197
	Total Expenditures Net of Transfers		11,891,666	13,234,374	12,582,243

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	65,482	65,482	165,482	165,517
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	455,000	455,000	655,000	155,030
	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	548,260	541,829	550,000	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,259	\$16,967	\$18,326	\$19,330	\$19,087
Total Classroom Instruction	\$9,149	\$9,709	\$10,335	\$10,790	\$10,893
Classroom-Salaries and Benefits	\$8,696	\$9,062	\$9,641	\$10,031	\$10,147
Classroom-General Supplies and Textbooks	\$327	\$575	\$611	\$668	\$657
Classroom-Purchased Services	\$127	\$72	\$82	\$90	\$90
Total Support Services	\$2,441	\$2,179	\$2,379	\$2,368	\$2,410
Support Services-Salaries and Benefits	\$2,221	\$1,815	\$1,941	\$1,948	\$2,038
Total Administrative Costs	\$2,157	\$2,229	\$2,350	\$2,559	\$2,419
Administration Salaries and Benefits	\$1,759	\$1,877	\$1,900	\$1,962	\$1,918
Total Operations and Maintenance of Plant	\$1,790	\$2,006	\$2,379	\$2,696	\$2,449
Operations and Maintenance-Salaries and Benefits	\$922	\$912	\$988	\$1,023	\$954
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$714	\$836	\$874	\$907	\$906
Total Equipment Costs	\$364	\$95	\$255	\$658	\$170
Legal Costs	\$131	\$62	\$77	\$166	\$79
Employee Benefits as a percentage of salaries*	33.56%	33.68%	35.95%	36.04%	33.82%

\*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 2020-21 revised appropriations and the 2021-22 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 10/01/20)	127,138,621
	(H) Estimated Equalized Valuation (as of 10/01/20)	187,326,662
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	3.0317
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	3.0317
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	2.0576
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	2.0576

Employee Contract List for District

Name	Category	Measure
Christopher Carrubba	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$178,288
	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	\$3,553
	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	\$28,714
	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	\$102,047
	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	07/01/20
	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	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	\$17,312
	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	\$177,626
	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	07/01/20
	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	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	\$32,044
	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

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