

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	234.0	246.0	253.0
On Roll Special Ed Full-Time	37.0	45.0	45.0
On Roll Subtotal	271.0	291.0	298.0
In Private School Placements	14.0	9.0	9.0
Sent to Other Districts Regular	86.0	81.0	81.0
Sent to Other Districts Special Ed	19.0	22.0	22.0
Received	13.0	22.0	22.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,798,662	11,105,027	11,278,768
	Total Tuition	10-1300	66,220	64,400	64,400
	Transportation Fees from Individuals	10-1410	0	9,000	9,000
	Rents and Royalties	10-1910	0	9,000	9,000
	Unrestricted Miscellaneous Revenues	10-1XXX	275,470	62,500	62,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,166	0	0
	Total Revenues from Local Sources		11,141,518	11,249,927	11,423,668
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	319,770	319,770	319,770
	Extraordinary Aid	10-3131	335,675	250,000	250,700
	Categorical Special Education Aid	10-3132	110,172	183,505	280,165
	Categorical Security Aid	10-3177	32,259	32,259	32,259
	Other State Aids	10-3XXX	36,761	0	0
	Total Revenues from State Sources		834,637	785,534	882,894
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	368,260	361,022
	Withdrawal from Capital Reserve for Local Share	10-307	0	250,000	250,000
	Other Financing Sources	10-5XXX	340,550	0	0
	Actual Revenues (Over)/Under Expenditures		-946,061	0	0
General Fund Revenues	Total Operating Budget		11,370,644	12,653,721	12,917,584
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2,765	0	0
	Scholarship Fund Revenue	20-1770	22	0	0
	Total Revenues from Local Sources	20-1XXX	2,787	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	40,839	40,874	34,662
	Title II	20-4451-4455	7,260	8,859	8,767
	Title IV	20-4471-4474	8,464	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	76,308	76,308	75,826
	CARES Act Education Stabilization Fund	20-4530	32,476	32,683	0
	Coronavirus Relief Fund (CRF)	20-4532	10,377	10,377	0
	Other	20-4XXX	24,643	24,643	24,664
	Total Revenues from Federal Sources		200,367	203,744	153,919

**Advertised Revenues**

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		7,459	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		978	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		211,591	203,744	153,919
All Fund Revenues	Total Revenues/Sources		11,582,235	12,857,465	13,071,503
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,582,235	12,857,465	13,071,503

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,349,976	2,490,985	2,530,693
	Special Education-Instruction	11-2XX-100-XXX	920,960	998,992	989,905
	Basic Skills/Remedial-Instruction	11-230-100-XXX	81,372	86,780	95,320
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	49,943	84,300	99,025
	School-Sponsored Athletics-Instruction	11-402-100-XXX	29,144	71,600	71,663
	Summer School	11-422-XXX-XXX	9,152	11,700	11,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,724,982	2,876,720	2,731,817
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	63,027	65,934	68,780
	Undistributed Expenditures-Health Services	11-000-213-XXX	57,902	61,240	63,800
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	135,223	117,135	132,420
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	41,455	50,000	45,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	70,365	72,485	114,020
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	378,920	458,869	473,452
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	164,467	180,919	186,620
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	125,658	155,275	155,275
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,034	29,500	17,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	356,190	425,562	446,712
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	40,536	42,090	38,214
	Undistributed Expenditures-Central Services	11-000-251-XXX	146,108	147,367	152,367
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	75,469	81,000	60,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	929,115	1,199,865	1,256,508
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,172,984	1,207,845	1,311,211
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,398,926	1,448,274	1,576,998
	Total Undistributed Expenditures			7,885,361	8,620,080
General Fund Current Expenses	Total General Current Expense		11,325,908	12,364,437	12,628,300

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	39,914	36,500	36,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	4,822	2,784	2,784
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	250,000	250,000
	Total Capital Outlay		44,736	289,284	289,284
General Fund Expenses and Transfers	General Fund Grand Total		11,370,644	12,653,721	12,917,584
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	10,224	0	0
	Scholarship Fund	20-476-XXX-XXX	1,000	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	40,839	40,874	34,662
	Title II	20-XXX-XXX-XXX	7,260	8,859	8,767
	Title IV	20-XXX-XXX-XXX	8,464	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,308	76,308	75,826
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	32,476	32,683	0
	Other	20-XXX-XXX-XXX	24,643	24,643	24,664
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	10,377	10,377	0
	Total Federal Projects	20-XXX-XXX-XXX	200,367	203,744	153,919
Special Revenue Fund Expenses	Total Special Revenue Funds		211,591	203,744	153,919
All Fund Expenses	Total Expenditures/Appropriations		11,582,235	12,857,465	13,071,503
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,582,235	12,857,465	13,071,503

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	449,461	592,528	730,385	506,149
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	184,715	1,025,265	775,265	525,265
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	592,132	466,903	136,786	0
	Unemployment Fund	38,233	45,748	45,748	45,748
	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 Special Revenue Fund	Student Activity Fund	13,572	6,113	6,113	6,113
	Scholarship Fund	15,759	14,781	14,781	14,781
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,737	\$27,025	\$26,826	\$28,209	\$28,571
Total Classroom Instruction	\$13,931	\$15,682	\$14,901	\$15,669	\$15,683
Classroom-Salaries and Benefits	\$13,281	\$15,208	\$14,251	\$14,985	\$15,075
Classroom-General Supplies and Textbooks	\$438	\$284	\$438	\$461	\$386
Classroom-Purchased Services	\$212	\$190	\$212	\$223	\$221
Total Support Services	\$4,939	\$4,715	\$4,704	\$4,946	\$5,184
Support Services-Salaries and Benefits	\$4,292	\$3,896	\$3,639	\$3,826	\$4,147
Total Administrative Costs	\$2,738	\$2,628	\$2,415	\$2,540	\$2,478
Administration Salaries and Benefits	\$1,918	\$1,803	\$1,673	\$1,759	\$1,617
Total Operations and Maintenance of Plant	\$3,476	\$3,567	\$4,105	\$4,317	\$4,428
Operations and Maintenance-Salaries and Benefits	\$839	\$798	\$826	\$868	\$908
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$596	\$368	\$641	\$674	\$731
Total Equipment Costs	\$74	\$145	\$119	\$125	\$122
Legal Costs	\$260	\$141	\$60	\$64	\$84
Employee Benefits as a percentage of salaries*	26.91%	29.54%	28.66%	28.66%	30.37%

\*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 2021-22 revised appropriations and the 2022-23 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	Educational Data Services Instead of Purchasing Department	45,000
Municipal/Public Works	Sharing of Snow Plowing and use of salt for road surfaces	12,500

**Estimated Tax Rates**

Municipality	Category	Amount
Harding Township	(A) General Fund School Levy	11,191,897
	(D) Total School Levy	11,191,897
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	2,106,945,939
	(H) Estimated Equalized Valuation (as of 10/01/21)	2,218,934,654
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5312
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5312
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5044
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5044

Employee Contract List for District

Name	Category	Measure
Beverly Vlietstra	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$32,500
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	120
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	240
	Description of Other Contracted Non-Working Days	Pursuant to Contract
	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	No Benefits
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Benefits
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Benefits
	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
Beverly Vlietstra	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
Christopher Magno	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	N/A
	Base Annual Salary Amount	\$117,200
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	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	104
	Description of Other Contracted Non-Working Days	Weekends/Holidays

Employee Contract List for District

Name	Category	Measure
Christopher Magno	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	\$28,305
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Permitted
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum per Contract
	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	
Mary Donohue	Job Title	Principal
	Job Title II	N/A
	Base Annual Salary Amount	\$145,200
	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
Mary Donohue	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	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	104
	Description of Other Contracted Non-Working Days	Weekends/Holidays
	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	\$31,710
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum permitted
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum per contract
	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
Mary Donohue	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
Matthew Spelker	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$211,662
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	25
	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	104
	Description of Other Contracted Non-Working Days	Weekends/Holidays
	Total Allowances Amount	\$7,050
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$38,175
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Permitted	

Employee Contract List for District

Name	Category	Measure
Matthew Spelker	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum per Contract
	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