

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	529.0	506.0	497.0
On Roll Special Ed Full-Time	99.0	90.0	106.0
On Roll Subtotal	628.0	596.0	603.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	0.0	0.0	10.0
Received	245.0	241.0	241.0

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	3,854,525	3,854,525	3,931,616
	Total Tuition	10-1300	4,456,796	4,364,777	4,581,060
	Unrestricted Miscellaneous Revenues	10-1XXX	10,968	13,000	1,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	30	25
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	20
	Total Revenues from Local Sources		8,322,289	8,232,332	8,514,221
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	2,601,124	2,639,457	2,302,610
	Categorical Security Aid	10-3177	58,460	58,460	58,460
	Total Revenues from State Sources		2,970,021	3,008,354	2,671,507
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	311,150
	Withdrawal from Maintenance Reserve	10-310	0	500,000	425,000
	Adjustment for Prior Year Encumbrances		0	189,620	0
	Actual Revenues (Over)/Under Expenditures		-11,885	0	0
General Fund Revenues	Total Operating Budget		11,280,425	12,230,306	12,221,878
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	286,214	0	0
	Other Revenue from Local Sources	20-1XXX	5,800	5,800	0
	Total Revenues from Local Sources	20-1XXX	292,014	5,800	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	376,333	343,122	457,266
	Total Revenues from State Sources		376,333	343,122	457,266
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	72,958	85,907	41,000
	Title II	20-4451-4455	6,894	10,404	6,000
	Title IV	20-4471-4474	10,000	10,000	0
	Arp-Idea Preschool	20-4409	0	2,494	0
	Arp-Idea Basic	20-4419	0	29,271	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	160,270	157,251	150,000
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	20,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	20,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	20,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	44,250
	Arp-ESSER	20-4540	0	0	148,941
	CARES Act Education Stabilization Fund	20-4530	34,127	0	0
	Coronavirus Relief Fund (CRF)	20-4532	22,503	0	0
	CRRSA Act-ESSER II	20-4534	0	132,544	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	4,363	4,443	3,900
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		311,115	502,314	454,091
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	12,977	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	13,197	13,449
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		8,356	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,000,795	864,433	924,806
All Fund Revenues	Total Revenues/Sources		12,281,220	13,094,739	13,146,684
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	12,977	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	13,197	13,449
	Total Revenues/Sources Net of Transfers		12,268,243	13,081,542	13,133,235

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	3,683,778	4,000,341	3,843,627
	Special Education-Instruction	11-2XX-100-XXX	908,887	938,087	1,032,442
	Basic Skills/Remedial-Instruction	11-230-100-XXX	162,620	173,948	209,389
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	73,362	87,000	85,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	348,160	390,156	399,615
	Summer School	11-422-XXX-XXX	0	17,530	26,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	366,692	72,652	38,680
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	44,657	59,113	25,599
	Undistributed Expenditures-Health Services	11-000-213-XXX	151,116	176,676	170,650
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	285,945	351,640	372,625
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	12,252	43,976	500
	Undistributed Expenditures-Guidance	11-000-218-XXX	265,529	276,894	254,925
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	18,196	100,433	68,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	398	33,500	33,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	78,531	80,630	82,463
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,362	25,000	25,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	344,682	350,066	360,611
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	523,658	526,375	485,070
	Undistributed Expenditures-Central Services	11-000-251-XXX	204,383	212,191	219,465
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	114,630	121,180	102,461
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,169,757	1,482,569	1,359,140
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	79,361	139,799	130,270
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,210,350	2,435,422	2,561,104
	Total Undistributed Expenditures		5,877,499	6,488,116	6,290,063
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	30	25
General Fund Current Expenses	Total General Current Expense		11,054,306	12,095,208	11,886,661

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	224,671	133,650	9,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,448	1,448	312,598
	Interest Deposit to Capital Reserve	10-604	0	0	20
	Total Capital Outlay		226,119	135,098	322,118
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	13,099
	General Fund Grand Total		11,280,425	12,230,306	12,221,878
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,800	5,800	0
	Student Activity Fund	20-475-XXX-XXX	294,570	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	186,320	210,824	254,374
	Support Services	20-218-200-XXX	134,598	145,495	216,341
	Facility Acquisition and Construction Services	20-218-400-XXX	68,392	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	389,310	356,319	470,715
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	389,310	356,319	470,715
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	72,958	85,907	41,000
	Title II	20-XXX-XXX-XXX	6,894	10,404	6,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	160,270	157,251	150,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	29,271	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	2,494	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	34,127	0	0
	Other	20-XXX-XXX-XXX	4,363	4,443	3,900
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	22,503	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	132,544	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	148,941
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	20,000

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	20,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	20,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	44,250
	Total Federal Projects	20-XXX-XXX-XXX	311,115	502,314	454,091
Special Revenue Fund Expenses	Total Special Revenue Funds		1,000,795	864,433	924,806
All Fund Expenses	Total Expenditures/Appropriations		12,281,220	13,094,739	13,146,684
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	12,977	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	13,197	13,449
	Total Expenditures Net of Transfers		12,268,243	13,081,542	13,133,235

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	541,829	541,461	550,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	65,482	265,482	415,482	104,352
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	455,000	643,228	543,258	118,283
	Legal Reserve	0	0	0	0
	Unemployment Fund	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 Special Revenue Fund	Student Activity Fund	160,176	151,820	151,820	151,820
	Scholarship Fund	0	0	0	0
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	\$16,967	\$17,453	\$19,087	\$20,513	\$20,224
Total Classroom Instruction	\$9,709	\$10,286	\$10,893	\$11,660	\$11,868
Classroom-Salaries and Benefits	\$9,062	\$9,823	\$10,147	\$10,783	\$11,203
Classroom-General Supplies and Textbooks	\$575	\$367	\$657	\$753	\$551
Classroom-Purchased Services	\$72	\$95	\$90	\$124	\$113
Total Support Services	\$2,179	\$1,911	\$2,410	\$2,611	\$2,386
Support Services-Salaries and Benefits	\$1,815	\$1,718	\$2,038	\$2,218	\$1,994
Total Administrative Costs	\$2,229	\$2,352	\$2,419	\$2,529	\$2,457
Administration Salaries and Benefits	\$1,877	\$1,871	\$1,918	\$1,977	\$1,949
Total Operations and Maintenance of Plant	\$2,006	\$2,082	\$2,449	\$2,743	\$2,537
Operations and Maintenance-Salaries and Benefits	\$912	\$862	\$954	\$1,012	\$1,051
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$836	\$813	\$906	\$960	\$976
Total Equipment Costs	\$95	\$469	\$170	\$224	\$16
Legal Costs	\$62	\$83	\$79	\$84	\$83
Employee Benefits as a percentage of salaries*	33.68%	32.40%	33.82%	33.75%	36.17%

\*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	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
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 sending district - Harmony	0

Estimated Tax Rates

Municipality	Category	Amount
Belvidere Town	(A) General Fund School Levy	3,931,616
	(D) Total School Levy	3,931,616
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	126,914,221
	(H) Estimated Equalized Valuation (as of 10/01/21)	209,983,788
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	3.0979
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	3.0979
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.8723
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.8723

Employee Contract List for District

Name	Category	Measure
Christopher Carrubba	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$181,854
	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	\$3,942
	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	\$28,989
	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	\$105,619
	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	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	\$17,655
	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	\$182,065
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$32,506
	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