

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	188.0	168.0	183.0
On Roll Special Ed Full-Time	52.0	41.0	40.0
On Roll Subtotal	240.0	209.0	223.0
Sent to Other Districts Regular	74.0	67.0	71.0
Sent to Other Districts Special Ed	8.0	12.0	13.0
Received	12.0	5.0	1.0

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	6,255,541	6,255,541	6,255,541
	Total Tuition	10-1300	46,000	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	5,000	3,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	75
	Interest Earned on Capital Reserve Funds	10-1XXX	11,422	0	0
	Total Revenues from Local Sources		6,312,963	6,285,641	6,283,616
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	146,873	146,873	146,873
	Categorical Special Education Aid	10-3132	233,650	235,642	230,814
	Categorical Security Aid	10-3177	31,434	31,434	31,434
	Total Revenues from State Sources		411,957	413,949	409,121
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	450,000	450,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	375,000
	Withdrawal from Maintenance Reserve	10-310	0	375,000	325,000
	Adjustment for Prior Year Encumbrances		0	162,567	0
	Actual Revenues (Over)/Under Expenditures		-231,462	0	0
General Fund Revenues	Total Operating Budget		6,493,458	7,687,157	7,842,737
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,300	3,300	0
	Total Revenues from Local Sources	20-1XXX	3,300	3,300	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	39,468	41,838	39,500
	Title II	20-4451-4455	5,651	7,345	5,000
	Title IV	20-4471-4474	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	74,111	73,633	60,000
	CARES Act Education Stabilization Fund	20-4530	0	31,737	0
	Coronavirus Relief Fund (CRF)	20-4532	0	11,718	0
	Other	20-4XXX	21,135	24,499	2,000
Total Revenues from Federal Sources		150,365	200,770	106,500	
Special Revenue Fund Revenues	Total Grants and Entitlements		153,665	204,070	106,500
All Fund Revenues	Total Revenues/Sources		6,647,123	7,891,227	7,949,237
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,647,123	7,891,227	7,949,237

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	1,751,051	2,006,351	1,866,097
	Special Education-Instruction	11-2XX-100-XXX	317,176	357,952	416,790
	Basic Skills/Remedial-Instruction	11-230-100-XXX	142,116	149,405	142,315
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	26,403	34,537	31,600
	Before/After School Programs	11-421-XXX-XXX	10,276	42,000	25,000
	Summer School	11-422-XXX-XXX	3,390	29,200	33,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,552,471	1,507,368	1,661,234
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	22,156	23,108
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,580	66,004	75,403
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	111,902	126,516	112,843
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	94,891	98,929	100,206
	Undistributed Expenditures-Guidance	11-000-218-XXX	29,210	88,320	84,946
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	119,506	128,784	125,343
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,400	10,500	10,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	65,004	75,370	76,429
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,871	15,500	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	156,570	180,693	173,764
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	129,322	124,741	119,019
	Undistributed Expenditures-Central Services	11-000-251-XXX	123,753	129,403	133,708
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	38,077	59,083	45,347
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	468,185	827,966	664,984
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	294,929	372,952	340,526
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	917,815	1,081,588	1,013,261
	Total Undistributed Expenditures		4,172,486	4,915,873	4,776,121
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	75
General Fund Current Expenses	Total General Current Expense		6,422,898	7,535,418	7,290,998

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	70,560	151,739	551,739
	Total Capital Outlay		70,560	151,739	551,739
General Fund Expenses and Transfers	General Fund Grand Total		6,493,458	7,687,157	7,842,737
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,300	3,300	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	39,468	41,838	39,500
	Title II	20-XXX-XXX-XXX	5,651	7,345	5,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,111	73,633	60,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	31,737	0
	Other	20-XXX-XXX-XXX	21,135	24,499	2,000
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	11,718	0
	Total Federal Projects	20-XXX-XXX-XXX	150,365	200,770	106,500
Special Revenue Fund Expenses	Total Special Revenue Funds		153,665	204,070	106,500
All Fund Expenses	Total Expenditures/Appropriations		6,647,123	7,891,227	7,949,237
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,647,123	7,891,227	7,949,237

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	254	256	375,256	256
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	639,000	824,319	449,419	124,494
	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	700,658	699,751	700,000	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	\$19,334	\$19,125	\$22,665	\$27,057	\$23,718
Total Classroom Instruction	\$12,098	\$12,216	\$13,904	\$16,243	\$14,541
Classroom-Salaries and Benefits	\$11,385	\$11,490	\$12,563	\$14,553	\$13,582
Classroom-General Supplies and Textbooks	\$531	\$580	\$951	\$1,236	\$758
Classroom-Purchased Services	\$182	\$146	\$391	\$455	\$202
Total Support Services	\$2,479	\$2,373	\$3,062	\$3,566	\$3,289
Support Services-Salaries and Benefits	\$2,002	\$1,257	\$1,747	\$2,034	\$1,952
Total Administrative Costs	\$2,122	\$2,176	\$2,359	\$2,741	\$2,419
Administration Salaries and Benefits	\$1,177	\$1,197	\$1,229	\$1,417	\$1,210
Total Operations and Maintenance of Plant	\$2,495	\$2,223	\$3,176	\$4,304	\$3,277
Operations and Maintenance-Salaries and Benefits	\$1,086	\$1,045	\$1,105	\$1,286	\$1,177
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$140	\$137	\$163	\$203	\$175
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$16	\$4	\$25	\$29	\$27
Employee Benefits as a percentage of salaries*	35.09%	34.07%	36.14%	36.29%	33.47%

*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	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 10/01/20)	478,687,879
	(H) Estimated Equalized Valuation (as of 10/01/20)	563,233,635
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3068
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3068
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1106
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1106

Employee Contract List for District

Name	Category	Measure
Brian Staples	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$97,335
	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	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	\$16,859
	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	07/01/20
	End Date of Contract	06/30/22
	End Date of Contract	06/30/21
	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	20-21 estimated share of Superintendent agreement
Additional Comment 1	20-21 business services agreement	

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