

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	347.0	367.0	379.0
On Roll Special Ed Full-Time	78.0	84.0	110.0
On Roll Subtotal	425.0	451.0	489.0
In Private School Placements	3.0	3.0	2.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	0.0	0.0	9.0

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	6,900,000	7,196,000	7,607,760
	Total Tuition	10-1300	0	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	90,405	40,603	50,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	1
	Total Revenues from Local Sources		6,990,405	7,256,623	7,677,762
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,167	83,167	83,167
	Extraordinary Aid	10-3131	48,768	0	0
	Categorical Special Education Aid	10-3132	351,956	351,956	351,956
	Equalization Aid	10-3176	1,026,719	716,819	479,011
	Categorical Security Aid	10-3177	52,071	52,071	52,071
	Other State Aids	10-3XXX	5,101	0	0
	Total Revenues from State Sources		1,567,782	1,204,013	966,205
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	37,802	35,000	35,000
	Total Revenues from Federal Sources		37,802	35,000	35,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	371,972	371,972
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	105,000
	Actual Revenues (Over)/Under Expenditures		-257,188	0	0
General Fund Revenues	Total Operating Budget		8,338,801	8,867,608	9,155,939
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,510	0	0
	Total Revenues from Local Sources	20-1XXX	1,510	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	59,793	39,000	32,000
	Arp-Idea Preschool	20-4409	12,732	0	0
	Arp-Idea Basic	20-4419	141,600	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	125,000	125,000
	CARES Act Education Stabilization Fund	20-4530	36,191	0	0
	Coronavirus Relief Fund (CRF)	20-4532	18,343	0	0
	CRRSA Act-ESSER II	20-4534	0	137,842	3,271
CRRSA Act-Learning Acceleration Grant	20-4535	0	11,000	14,000	

**Advertised Revenues**

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	42,245	0	0
	CRRSA Act-Mental Health Grant	20-4536	0	36,726	8,274
	Total Revenues from Federal Sources		310,904	349,568	182,545
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-1,445	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		310,969	349,568	182,545
All Fund Revenues	Total Revenues/Sources		8,649,770	9,217,176	9,338,484
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,649,770	9,217,176	9,338,484

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	2,420,575	2,417,151	2,622,695
	Special Education-Instruction	11-2XX-100-XXX	971,010	1,092,272	1,110,858
	Basic Skills/Remedial-Instruction	11-230-100-XXX	93,152	192,894	221,550
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,440	33,200	15,200
	Before/After School Programs	11-421-XXX-XXX	93,906	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	159,582	145,000	114,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,986	74,760	76,070
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	149,884	204,515	207,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	330,917	384,846	449,863
	Undistributed Expenditures-Guidance	11-000-218-XXX	74,330	75,088	75,940
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	431,778	443,504	415,246
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	12,000	12,600	11,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	73,231	75,220	78,030
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,720	26,000	18,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	297,875	281,332	287,101
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	118,152	152,829	162,316
	Undistributed Expenditures-Central Services	11-000-251-XXX	110,043	129,950	135,989
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	847,775	777,990	753,449
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	555,249	645,310	655,310
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,234,110	1,347,000	1,347,000
Total Undistributed Expenditures		4,459,632	4,775,944	4,786,314	
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	1
General Fund Current Expenses	Total General Current Expense		8,039,715	8,511,481	8,756,618
Capital Outlay	Equipment	12-XXX-XXX-730	4,384	25,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	17,570	1,127	106,127
	Interest Deposit to Capital Reserve	10-604	0	0	1
	Total Capital Outlay		21,954	26,127	106,128

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	277,132	330,000	293,193
	General Fund Grand Total		8,338,801	8,867,608	9,155,939
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	65	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	59,793	39,000	32,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	125,000	125,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	12,732	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	141,600	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	36,191	0	0
	Other	20-XXX-XXX-XXX	42,245	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	18,343	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	137,842	3,271
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	11,000	14,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	36,726	8,274
	Total Federal Projects	20-XXX-XXX-XXX	310,904	349,568	182,545
Special Revenue Fund Expenses	Total Special Revenue Funds		310,969	349,568	182,545
All Fund Expenses	Total Expenditures/Appropriations		8,649,770	9,217,176	9,338,484
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,649,770	9,217,176	9,338,484

**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	380,571	491,378	422,067	50,095
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	534,399	534,399	429,400
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	450,000	450,000	450,020	450,021
	Legal Reserve	531,445	302,661	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	2,602	4,047	4,047	4,047
	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	\$14,500	\$18,307	\$19,159	\$17,998	\$16,994
Total Classroom Instruction	\$8,847	\$10,985	\$11,360	\$10,672	\$10,329
Classroom-Salaries and Benefits	\$8,328	\$10,181	\$10,521	\$9,884	\$9,685
Classroom-General Supplies and Textbooks	\$319	\$448	\$491	\$462	\$366
Classroom-Purchased Services	\$199	\$355	\$348	\$327	\$278
Total Support Services	\$2,752	\$3,449	\$3,884	\$3,649	\$3,370
Support Services-Salaries and Benefits	\$2,323	\$3,031	\$3,287	\$3,088	\$2,772
Total Administrative Costs	\$1,526	\$1,571	\$1,680	\$1,578	\$1,484
Administration Salaries and Benefits	\$1,233	\$1,276	\$1,383	\$1,299	\$1,231
Total Operations and Maintenance of Plant	\$1,267	\$2,249	\$2,075	\$1,949	\$1,723
Operations and Maintenance-Salaries and Benefits	\$493	\$648	\$711	\$668	\$620
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$71	\$5	\$103	\$97	\$40
Total Equipment Costs	\$22	\$11	\$62	\$58	\$0
Legal Costs	\$67	\$77	\$30	\$28	\$26
Employee Benefits as a percentage of salaries*	22.97%	25.07%	25.83%	25.83%	24.45%

\*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)
Special Education Services	Shared CST Team	50,000



Estimated Tax Rates

Municipality	Category	Amount
Blairstown	(A) General Fund School Levy	6,185,520
	(D) Total School Levy	6,185,520
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	707,307,990
	(H) Estimated Equalized Valuation (as of 10/01/21)	787,799,476
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8745
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8745
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7852
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7852
Hardwick Twp	(A) General Fund School Levy	1,422,240
	(D) Total School Levy	1,422,240
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	156,564,742
	(H) Estimated Equalized Valuation (as of 10/01/21)	205,955,510
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9084
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9084
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6906
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6906

Employee Contract List for District

Name	Category	Measure
Colleen Silvestri	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$111,132
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$1,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$550
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,308
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Per Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payout for 20 Vacation Days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Provision in Contract for Unused Personal Days
	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
Colleen Silvestri	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
Dr. Patrick Ketch	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$129,540
	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	01/01/21
	End Date of Contract	06/30/24
	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	3
	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
Dr. Patrick Ketch	Total Allowances Amount	\$5,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$550
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$24,769
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$15,000 Maximum Payout at Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payout at Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Provision in Contract for Payout of Personal Days
	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	
Matthew Herzer	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,089
	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
Matthew Herzer	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$1,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$550
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,418
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Per Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract Payout of 25 Days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Provision in 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
Matthew Herzer	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