

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	170.0	162.0	171.0
On Roll Special Ed Full-Time	29.0	25.0	26.0
On Roll Subtotal	199.0	187.0	197.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	63.0	64.0	66.0
Sent to Other Districts Special Ed	15.0	14.0	12.0
Received	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,255,541	6,255,541	6,380,652
	Total Tuition	10-1300	48,950	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	21,750	500	200
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	15
	Interest Earned on Capital Reserve Funds	10-1XXX	22	20	25
	Total Revenues from Local Sources		6,326,263	6,281,071	6,405,892
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	146,873	146,873	146,873
	Categorical Special Education Aid	10-3132	230,814	215,192	214,223
	Categorical Security Aid	10-3177	31,434	31,434	31,434
	Other State Aids	10-3XXX	1,740	0	0
	Total Revenues from State Sources		410,861	393,499	392,530
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	450,000	450,000
	Withdrawal from Maintenance Reserve	10-310	0	330,000	0
	Adjustment for Prior Year Encumbrances		0	53,121	0
	Actual Revenues (Over)/Under Expenditures		516,991	0	0
General Fund Revenues	Total Operating Budget		7,254,115	7,507,691	7,248,422
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	35,436	0	0
	Other Revenue from Local Sources	20-1XXX	3,400	0	0
	Total Revenues from Local Sources	20-1XXX	38,836	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	5,140	0	0
	Total Revenues from State Sources		5,140	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	35,506	30,500	18,500
	Title II	20-4451-4455	6,334	5,000	5,000
	Title IV	20-4471-4474	10,000	0	0
	Arp-Idea Preschool	20-4409	801	0	0
	Arp-Idea Basic	20-4419	9,398	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	69,534	60,000	60,000
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	25,000	25,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	20,000	20,000

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	20,000	20,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	22,500	22,500
	Arp-ESSER	20-4540	0	148,550	148,550
	CRRSA Act-ESSER II	20-4534	94,664	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	23,300	0	0
	Other	20-4XXX	27,241	2,000	2,000
	CRRSA Act-Mental Health Grant	20-4536	24,297	0	0
	Total Revenues from Federal Sources		301,075	333,550	321,550
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,891	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		342,160	333,550	321,550
All Fund Revenues	Total Revenues/Sources		7,596,275	7,841,241	7,569,972
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,596,275	7,841,241	7,569,972

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,815,270	1,979,645	1,575,760
	Special Education-Instruction	11-2XX-100-XXX	409,658	404,739	626,413
	Basic Skills/Remedial-Instruction	11-230-100-XXX	141,889	147,684	153,268
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,939	29,600	27,600
	Before/After School Programs	11-421-XXX-XXX	3,657	25,000	15,000
	Summer School	11-422-XXX-XXX	2,308	21,500	19,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,645,996	1,645,496	1,544,422
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,633	23,773	24,626
	Undistributed Expenditures-Health Services	11-000-213-XXX	81,295	80,897	82,489
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	110,823	120,523	122,506
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	35,436	37,509	24,691
	Undistributed Expenditures-Guidance	11-000-218-XXX	80,381	87,297	89,989
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	95,737	135,723	152,831
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	5,050	10,500	8,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	80,260	80,597	83,289
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,168	15,500	10,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	157,103	171,107	186,670
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	123,105	122,408	115,613
	Undistributed Expenditures-Central Services	11-000-251-XXX	130,752	137,549	134,178
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	44,527	21,000	15,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	461,267	670,417	637,282
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	365,370	454,367	471,501
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	783,764	1,083,091	1,125,515
	Total Undistributed Expenditures			4,218,667	4,897,754
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	15
General Fund Current Expenses	Total General Current Expense		6,617,388	7,505,932	7,246,658

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	3,623	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	633,104	1,739	1,739
	Interest Deposit to Capital Reserve	10-604	0	20	25
	Total Capital Outlay		636,727	1,759	1,764
General Fund Expenses and Transfers	General Fund Grand Total		7,254,115	7,507,691	7,248,422
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,400	0	0
	Student Activity Fund	20-475-XXX-XXX	32,545	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	5,140	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,140	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	35,506	30,500	18,500
	Title II	20-XXX-XXX-XXX	6,334	5,000	5,000
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	69,534	60,000	60,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	9,398	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	801	0	0
	Other	20-XXX-XXX-XXX	27,241	2,000	2,000
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	94,664	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	23,300	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	24,297	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	148,550	148,550
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	25,000	25,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	20,000	20,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	20,000	20,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	22,500	22,500
Total Federal Projects	20-XXX-XXX-XXX	301,075	333,550	321,550	
Special Revenue Fund Expenses	Total Special Revenue Funds		342,160	333,550	321,550

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
All Fund Expenses	Total Expenditures/Appropriations		7,596,275	7,841,241	7,569,972
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,596,275	7,841,241	7,569,972

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	699,153	703,367	700,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	575,256	118,913	118,933	118,958
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	504,440	409,457	79,467	79,482
	Legal Reserve	0	0	0	0
	Unemployment Fund	208,039	208,039	208,039	208,039
	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	7,984	10,875	10,875	10,875
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,390	\$23,077	\$25,816	\$28,909	\$26,552
Total Classroom Instruction	\$13,666	\$14,884	\$16,361	\$18,272	\$16,468
Classroom-Salaries and Benefits	\$12,958	\$14,194	\$15,318	\$17,004	\$15,544
Classroom-General Supplies and Textbooks	\$535	\$460	\$791	\$987	\$657
Classroom-Purchased Services	\$174	\$230	\$252	\$281	\$266
Total Support Services	\$3,047	\$2,887	\$3,322	\$3,693	\$3,607
Support Services-Salaries and Benefits	\$1,816	\$1,650	\$1,788	\$1,992	\$2,030
Total Administrative Costs	\$2,420	\$2,567	\$2,476	\$2,751	\$2,623
Administration Salaries and Benefits	\$1,267	\$1,352	\$1,140	\$1,265	\$1,187
Total Operations and Maintenance of Plant	\$3,134	\$2,567	\$3,446	\$3,959	\$3,638
Operations and Maintenance-Salaries and Benefits	\$1,277	\$1,210	\$1,277	\$1,418	\$1,445
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$121	\$157	\$177	\$197	\$175
Total Equipment Costs	\$0	\$18	\$0	\$0	\$0
Legal Costs	\$38	\$16	\$29	\$32	\$30
Employee Benefits as a percentage of salaries*	30.76%	26.75%	36.07%	35.80%	38.69%

*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 2022-23 revised appropriations and the 2023-24 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	6,380,652
	(D) Total School Levy	6,380,652
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	470,435,724
	(H) Estimated Equalized Valuation (as of 10/01/22)	676,551,419
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3563
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3563
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9431
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9431

Employee Contract List for District

Name	Category	Measure
Daryle Weiss	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,000
	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	08/16/22
	End Date of Contract	06/30/23
	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	\$15,962
	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
Daryle Weiss	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	07/01/22
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/25
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	22-23 estimated share of Superintendent agreement
Additional Comment 1	22-23 business service 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