

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	162.0	143.0	156.0
On Roll Special Ed Full-Time	25.0	41.0	38.0
On Roll Subtotal	187.0	184.0	194.0
In Private School Placements		2.0	1.0
Sent to Other Districts Regular	64.0	64.0	61.0
Sent to Other Districts Special Ed	14.0	14.0	14.0
Received	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,255,541	6,380,652	6,508,265
	Total Tuition	10-1300	48,550	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	1,733	200	100
	Interest Earned on Maintenance Reserve	10-1XXX	0	15	10
	Interest Earned on Capital Reserve Funds	10-1XXX	12	25	20
	Total Revenues from Local Sources		6,305,836	6,405,892	6,533,395
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	146,873	146,873	146,873
	Categorical Special Education Aid	10-3132	215,192	214,223	242,991
	Categorical Security Aid	10-3177	31,434	31,434	31,434
	Other State Aids	10-3XXX	2,200	0	0
	Total Revenues from State Sources		395,699	392,530	421,298
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	450,000	150,000
	Withdrawal from Maintenance Reserve	10-310	0	0	100,000
	Adjustment for Prior Year Encumbrances		0	9,438	0
	Actual Revenues (Over)/Under Expenditures		217,969	0	0
General Fund Revenues	Total Operating Budget		6,919,504	7,257,860	7,204,693
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	33,385	0	0
	Total Revenues from Local Sources	20-1XXX	33,385	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	18,198	18,500	32,000
	Title II	20-4451-4455	5,529	5,000	5,000
	Title IV	20-4471-4474	10,000	0	0
	IDEA Part B (Handicapped)	20-4420-4429	68,998	60,000	60,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	50,000	25,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	20,000	20,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	20,000	20,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	14,439	22,500	0
	ARP-ESSER	20-4540	131,024	148,550	0
	CRRSA Act-ESSER II	20-4534	37,500	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	1,700	0	0
	Other	20-4XXX	25,830	2,000	2,000
	CRRSA Act-Mental Health Grant	20-4536	20,703	0	0
	Total Revenues from Federal Sources		423,921	321,550	99,000
Special Revenue Fund Revenues	Total Grants and Entitlements		452,585	321,550	99,000
All Fund Revenues	Total Revenues/Sources		7,372,089	7,579,410	7,303,693
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,372,089	7,579,410	7,303,693

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,843,486	1,551,899	1,554,014
	Special Education-Instruction	11-2XX-100-XXX	415,286	626,413	613,484
	Basic Skills/Remedial-Instruction	11-230-100-XXX	146,594	153,268	70,420
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	7,625	27,600	31,600
	Before/After School Programs	11-421-XXX-XXX	12,599	15,000	20,000
	Summer School	11-422-XXX-XXX	20,181	19,500	7,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,588,495	1,582,360	1,474,449
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,060	24,126	24,453
	Undistributed Expenditures-Health Services	11-000-213-XXX	81,840	84,989	82,991
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	122,910	122,406	137,951
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	25,489	34,691	25,555
	Undistributed Expenditures-Guidance	11-000-218-XXX	84,093	89,989	36,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	96,425	127,831	166,382
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,750	8,000	8,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	74,628	84,055	85,092
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,240	10,500	10,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	153,749	190,670	197,092
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	117,089	120,196	119,415
	Undistributed Expenditures-Central Services	11-000-251-XXX	127,308	134,178	136,460
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	7,056	11,000	11,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	604,337	641,974	643,593
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	508,369	585,501	584,671
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	847,156	1,009,935	1,162,302
	Total Undistributed Expenditures			4,471,994	4,862,401
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	15	10
General Fund Current Expenses	Total General Current Expense		6,917,765	7,256,096	7,202,934

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	1,739	1,739	1,739
	Interest Deposit to Capital Reserve	10-604	0	25	20
	Total Capital Outlay		1,739	1,764	1,759
General Fund Expenses and Transfers	General Fund Grand Total		6,919,504	7,257,860	7,204,693
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	18,198	18,500	32,000
	Title II	20-XXX-XXX-XXX	5,529	5,000	5,000
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	68,998	60,000	60,000
	Other	20-XXX-XXX-XXX	25,830	2,000	2,000
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	37,500	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,700	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	20,703	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	131,024	148,550	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	50,000	25,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	20,000	20,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	20,000	20,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	14,439	22,500	0
	Total Federal Projects	20-XXX-XXX-XXX	423,921	321,550	99,000
	Special Revenue Fund Expenses	Total Special Revenue Funds		452,585	321,550
All Fund Expenses	Total Expenditures/Appropriations		7,372,089	7,579,410	7,303,693
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,372,089	7,579,410	7,303,693

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	703,367	700,061	400,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	118,913	118,925	118,950	118,970
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	409,457	238,465	238,480	138,490
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	10,875	15,596	15,596	15,596
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,077	\$25,909	\$26,552	\$27,653	\$26,514
Total Classroom Instruction	\$14,884	\$16,627	\$16,468	\$17,022	\$16,251
Classroom-Salaries and Benefits	\$14,194	\$15,347	\$15,544	\$16,012	\$15,174
Classroom-General Supplies and Textbooks	\$460	\$1,010	\$657	\$693	\$719
Classroom-Purchased Services	\$230	\$270	\$266	\$318	\$358
Total Support Services	\$2,887	\$3,200	\$3,607	\$3,724	\$3,463
Support Services-Salaries and Benefits	\$1,650	\$1,801	\$2,030	\$2,060	\$1,623
Total Administrative Costs	\$2,567	\$2,442	\$2,623	\$2,803	\$2,772
Administration Salaries and Benefits	\$1,352	\$1,152	\$1,187	\$1,248	\$1,261
Total Operations and Maintenance of Plant	\$2,567	\$3,562	\$3,638	\$3,881	\$3,768
Operations and Maintenance-Salaries and Benefits	\$1,210	\$1,369	\$1,445	\$1,508	\$1,495
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$157	\$46	\$175	\$184	\$212
Total Equipment Costs	\$18	\$0	\$0	\$0	\$0
Legal Costs	\$16	\$6	\$30	\$114	\$77
Employee Benefits as a percentage of salaries*	26.75%	29.80%	38.69%	35.14%	43.15%

*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 2023-24 revised appropriations and the 2024-25 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	6,508,265
	(D) Total School Levy	6,508,265
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	471,581,406
	(H) Estimated Equalized Valuation (as of 10/01/23)	781,613,376
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3801
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3801
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8327
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8327

Employee Contract List for District

Name	Category	Measure
Daryle Weiss	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$114,125
	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	07/01/23
	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	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	\$1,080
	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	\$18,473
	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	07/01/23
	End Date of Contract	06/30/25
	End Date of Contract	06/30/24
	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	23-24 estimated share of Superintendent agreement
Additional Comment 1	23-24 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