

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	269.0	237.0	256.0
On Roll Special Ed Full-Time	39.0	42.0	51.0
On Roll Subtotal	308.0	279.0	307.0
In Private School Placements	13.0	4.0	5.0
Sent to Other Districts Regular	91.0	95.0	98.0
Sent to Other Districts Special Ed	21.5	15.0	15.0
Received	23.0	15.0	15.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,052,092	10,304,571	10,490,662
Total Tuition	10-1300	98,235	95,300	98,000
Transportation Fees From Individuals	10-1410	9,201	9,500	8,233
Rents And Royalties	10-1910	0	9,000	9,000
Unrestricted Miscellaneous Revenues	10-1XXX	1,625	40,000	57,500
Interest Earned On Capital Reserve Funds	10-1XXX	1,625	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	78,508	0	0
Subtotal - Revenues From Local Sources		10,241,286	10,458,371	10,663,395
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	176,993	212,662	319,770
Extraordinary Aid	10-3131	232,888	191,000	220,000
Categorical Special Education Aid	10-3132	50,721	50,721	91,287
Categorical Security Aid	10-3177	31,824	31,824	32,259
PARCC Readiness Aid	10-3181	4,270	0	0
Per Pupil Growth Aid	10-3182	4,270	0	0
Professional Learning Community Aid	10-3183	4,040	0	0
Other State Aids	10-3XXX	44,257	0	0
Subtotal - Revenues From State Sources		549,263	486,207	663,316
Budgeted Fund Balance - Operating Budget	10-303	55,659	300,000	359,187
Withdrawal From Cap Res-For Local Share	10-307	192,650	0	0
Actual Revenues (Over)/Under Expenditures		-182,943	0	0
Total Operating Budget		10,855,915	11,244,578	11,685,898
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Other Revenue From Local Sources	20-1XXX	22,711	0	0
Total Revenues From Local Sources	20-1XXX	22,711	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	42,950	43,406	36,895
Title II	20-4451-4455	8,375	8,900	7,565
Title IV	20-4471-4474	7,214	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	78,170	77,623	65,980
Other	20-4XXX	0	70,524	31,850
Total Revenues From Federal Sources		136,709	200,453	142,290
Total Grants And Entitlements		159,420	200,453	142,290
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	442,940	426,226	0
Total Revenues From Local Sources		442,940	426,226	0
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	33,417	32,774	0
Total Local Repayment Of Debt		476,357	459,000	0
Actual Revenues (Over)/Under Expenditures		643	0	0
Total Repayment Of Debt		477,000	459,000	0
Total Revenues/Sources		11,492,335	11,904,031	11,828,188
Total Revenues/Sources Net of Transfers		11,492,335	11,904,031	11,828,188

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,164,310	2,246,625	2,578,470
Special Education - Instruction	11-2XX-100-XXX	690,692	673,588	779,492
Basic Skills/Remedial - Instruction	11-230-100-XXX	74,642	79,370	81,795
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	86,193	71,126	87,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	57,909	72,079	64,847
Summer School	11-422-XXX-XXX	12,344	14,700	13,700
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,881,237	3,016,718	2,813,166
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	56,640	58,366	60,417
Undist. Expenditures - Health Services	11-000-213-XXX	52,775	54,935	55,260
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	129,667	137,710	118,460
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,872	12,500	12,500
Undist. Expenditures - Guidance	11-000-218-XXX	63,893	65,785	67,810
Undist. Expenditures - Child Study Teams	11-000-219-XXX	352,074	343,077	371,199
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	152,494	166,536	138,068
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	107,941	139,535	133,860
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	22,443	28,700	28,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	377,580	361,391	369,100
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	60,384	50,424	77,796
Undist. Expend. - Central Services	11-000-251-XXX	123,220	108,081	110,954
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	34,796	50,800	69,187
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	909,740	1,020,565	1,023,721
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	956,237	1,007,347	1,039,366
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,176,366	1,331,321	1,377,100
Total Undistributed Expenditures		7,459,359	7,953,791	7,865,964

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		10,545,449	11,111,279	11,471,268
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,625	46,500	46,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	81,064	86,799	168,130
Capital Reserve - Transfer To Capital Projects	12-000-400-931	192,650	0	0
Total Capital Outlay		300,339	133,299	214,630
Transfer Of Funds To Charter Schools	10-000-100-56X	10,127	0	0
General Fund Grand Total		10,855,915	11,244,578	11,685,898
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	22,711	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	42,950	43,406	36,895
Title II	20-XXX-XXX-XXX	8,375	8,900	7,565
Title IV	20-XXX-XXX-XXX	7,214	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,170	77,623	65,980
Other	20-XXX-XXX-XXX	0	70,524	31,850
Total Federal Projects	20-XXX-XXX-XXX	136,709	200,453	142,290
Total Special Revenue Funds		159,420	200,453	142,290
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	477,000	459,000	0
Total Debt Service Funds		477,000	459,000	0
Total Expenditures/Appropriations		11,492,335	11,904,031	11,828,188
Total Expenditures Net of Transfers		11,492,335	11,904,031	11,828,188

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	327,276	381,177	327,145	250,000
Unrestricted	Repayment of Debt	0	-643	-643	-643
Restricted for General Operating Budget	Capital Reserve	657,174	626,149	626,149	626,149
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	150,000	51,402	51,402	51,402
Restricted for General Operating Budget	Legal Reserve	517,654	528,010	282,042	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,491	\$21,531	\$20,701	\$25,137	\$24,564
Total Classroom Instruction	\$11,573	\$12,066	\$11,535	\$13,987	\$14,351
Classroom-Salaries and Benefits	\$10,856	\$11,656	\$10,997	\$13,323	\$13,775
Classroom-General Supplies and Textbooks	\$435	\$346	\$386	\$468	\$393
Classroom-Purchased Services	\$282	\$65	\$152	\$197	\$182
Total Support Services	\$3,740	\$3,725	\$3,466	\$4,418	\$3,894
Support Services-Salaries and Benefits	\$2,957	\$3,123	\$2,670	\$3,334	\$2,992
Total Administrative Costs	\$1,823	\$1,981	\$1,912	\$2,131	\$2,124
Administration Salaries and Benefits	\$1,236	\$1,379	\$1,288	\$1,462	\$1,481
Total Operations and Maintenance of Plant	\$2,717	\$3,119	\$3,192	\$3,879	\$3,511
Operations and Maintenance-Salaries and Benefits	\$717	\$764	\$767	\$922	\$783
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$584	\$592	\$543	\$658	\$629
Total Equipment Costs	\$0	\$86	\$137	\$167	\$151
Legal Costs	\$113	\$43	\$54	\$65	\$49
Employee Benefits as a percentage of salaries*	30.06%	27.48%	31.90%	31.51%	29.16%

\*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 2018-19 revised appropriations and the 2019-20 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.

Item	Line Number	Source	Amount	Explanation
1	825	REAP Grant	31,850	Rural Educational Assistance Program
1	500	Non Public Aid	24,000	Non Public Transportation Aid
1	140	Tuition from Individuals	98,000	Pre School Tuition
1	190	Tuition from parents	98,000	Pre School Tuition
1	300	E Rate refunds	14,000	Percentage allowed for internet and technology
2	300	Jointure commission refunds	22,000	Refund of expenditures
3	300	Various rentals and refunds of custodial services	21,500	Refund of Expenditures



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Use of Educational Data Services for bidding	0
Municipal/Public Works	Police help with traffic control	0
Municipal/Public Works	Use of municipal resources for salting	0

ID=Harding Township

Category	Amount
(A) General Fund School Levy	10,397,616
(D) Total School Levy	10,610,729
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,999,521,290
(H) Estimated Equalized Valuation (as of 10/01/18)	2,255,616,401
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5200
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5307
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4610
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4704

Name=Mark Kenney

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$72,000
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	120
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	245
Description of Other Contracted Non-Working Days	Per Diem Employee
Total Allowances Amount	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No Benefits
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Benefits
Contractual Post-Employment Benefit Description of Payout of Personal days	No Benefits
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Mark Kenney

Category	Measure
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

Name=Mary Donohue

Category	Measure
Job Title	Principal
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None Reported
Job Title II	Supervisor
Base Annual Salary Amount	\$54,796
Base Annual Salary Amount	\$82,194
Full-Time Equivalent (FTE)	1.0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared with Another District?	N
Shared County	None Reported
Shared County	None Reported
Shared District	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Work Days	240
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

Name=Mary Donohue

Category	Measure
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	104
Number of Other Contracted Non-Working Days	104
Description of Other Contracted Non-Working Days	Weekends
Description of Other Contracted Non-Working Days	Weekends
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	\$31,230
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	per Contract
Contractual Post-Employment Benefit Description of Payout of Sick days	Amounts shown in employee number 2
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Amounts shown in employee number 2
Contractual Post-Employment Benefit Description of Payout of Personal days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Amounts shown in employee number 2
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Mary Donohue

Category	Measure
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	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported
Additional Comment 3	None Reported

Name=Matthew Spelker

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$150,750
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	07/01/18
End Date of Contract	06/30/19
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	104
Description of Other Contracted Non-Working Days	Weekends
Total Allowances Amount	\$1,800
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$32,395
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum permitted
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum per contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported



Name=Matthew Spelker

Category	Measure
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