

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	237.0	232.0	248.0
On Roll Special Ed Full-Time	42.0	38.0	39.0
On Roll Subtotal	279.0	270.0	287.0
In Private School Placements	4.0	9.0	9.0
Sent to Other Districts Regular	95.0	84.0	88.0
Sent to Other Districts Special Ed	15.0	20.0	20.0
Received	15.0	14.0	16.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,304,571	10,490,662	10,798,662
	Total Tuition	10-1300	71,572	98,000	79,284
	Transportation Fees from Individuals	10-1410	8,825	8,233	9,300
	Rents and Royalties	10-1910	7,950	9,000	9,000
	Unrestricted Miscellaneous Revenues	10-1XXX	116,636	57,500	252,505
	Other Restricted Miscellaneous Revenues	10-1XXX	5,116	0	0
	Total Revenues from Local Sources		10,514,670	10,663,395	11,148,751
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	319,770	319,770	319,770
	Extraordinary Aid	10-3131	414,714	220,000	247,255
	Categorical Special Education Aid	10-3132	56,928	91,287	150,714
	Categorical Security Aid	10-3177	32,259	32,259	32,259
	Other State Aids	10-3XXX	44,858	44,858	33,211
	Total Revenues from State Sources		868,529	708,174	783,209
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	524,774	365,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	250,000
	Actual Revenues (Over)/Under Expenditures		-372,512	0	0
General Fund Revenues	Total Operating Budget		11,010,687	11,896,343	12,546,960
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	25,191	0	0
	Total Revenues from Local Sources	20-1XXX	25,191	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	43,375	40,648	36,895
	Title II	20-4451-4455	6,900	9,877	7,565
	Title IV	20-4471-4474	12,286	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	77,623	74,287	68,907
	Other	20-4XXX	70,478	31,850	21,465
	Total Revenues from Federal Sources		210,662	166,662	134,832
Special Revenue Fund Revenues	Total Grants and Entitlements		235,853	166,662	134,832

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	426,226	0	0
	Total Revenues from Local Sources		426,226	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	32,774	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		459,000	0	0
Debt Service Fund Revenues	Total Repayment of Debt		459,000	0	0
All Fund Revenues	Total Revenues/Sources		11,705,540	12,063,005	12,681,792
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,705,540	12,063,005	12,681,792

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,244,762	2,535,165	2,493,909
	Special Education-Instruction	11-2XX-100-XXX	625,213	731,922	1,024,542
	Basic Skills/Remedial-Instruction	11-230-100-XXX	95,028	81,795	83,780
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	85,367	87,000	89,289
	School-Sponsored Athletics-Instruction	11-402-100-XXX	64,699	64,847	71,552
	Summer School	11-422-XXX-XXX	8,022	13,700	13,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,930,311	2,792,086	2,991,855
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	58,477	60,417	62,341
	Undistributed Expenditures-Health Services	11-000-213-XXX	54,216	55,749	57,328
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	129,649	107,698	115,649
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,870	149,983	50,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	82,654	68,105	69,837
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	400,795	449,679	455,634
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	166,556	139,118	172,457
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	79,179	153,711	140,776
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	26,474	27,000	29,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	322,102	339,260	323,347
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	50,301	77,796	40,473
	Undistributed Expenditures-Central Services	11-000-251-XXX	143,797	194,175	138,367
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	16,833	85,663	74,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	968,984	1,048,589	1,127,659
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,052,456	1,267,312	1,235,613
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,245,530	1,150,943	1,376,068
	Total Undistributed Expenditures			7,730,184	8,167,284
General Fund Current Expenses	Total General Current Expense		10,853,275	11,681,713	12,237,676

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	64,573	46,500	56,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	92,839	168,130	2,784
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	250,000
	Total Capital Outlay		157,412	214,630	309,284
General Fund Expenses and Transfers	General Fund Grand Total		11,010,687	11,896,343	12,546,960
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	25,191	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	43,375	40,648	36,895
	Title II	20-XXX-XXX-XXX	0	9,877	7,565
	Title III	20-XXX-XXX-XXX	6,900	0	0
	Title IV	20-XXX-XXX-XXX	12,286	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	77,623	74,287	68,907
	Other	20-XXX-XXX-XXX	70,478	31,850	21,465
	Total Federal Projects	20-XXX-XXX-XXX	210,662	166,662	134,832
Special Revenue Fund Expenses	Total Special Revenue Funds		235,853	166,662	134,832
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	459,000	0	0
	Total Debt Service Funds		459,000	0	0
All Fund Expenses	Total Expenditures/Appropriations		11,705,540	12,063,005	12,681,792
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,705,540	12,063,005	12,681,792

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	626,149	769,475	769,475	519,475
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	51,402	50,000	50,000	50,000
	Legal Reserve	528,010	544,057	262,015	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	381,176	595,717	352,985	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,531	\$24,474	\$24,564	\$28,203	\$27,907
Total Classroom Instruction	\$12,066	\$13,502	\$14,351	\$15,299	\$15,853
Classroom-Salaries and Benefits	\$11,656	\$13,058	\$13,775	\$14,617	\$15,135
Classroom-General Supplies and Textbooks	\$346	\$291	\$393	\$428	\$492
Classroom-Purchased Services	\$65	\$153	\$182	\$255	\$226
Total Support Services	\$3,725	\$4,420	\$3,894	\$5,222	\$4,828
Support Services-Salaries and Benefits	\$3,123	\$3,667	\$2,992	\$3,776	\$3,762
Total Administrative Costs	\$1,981	\$2,146	\$2,124	\$2,888	\$2,356
Administration Salaries and Benefits	\$1,379	\$1,703	\$1,481	\$1,718	\$1,638
Total Operations and Maintenance of Plant	\$3,119	\$3,650	\$3,511	\$4,050	\$4,111
Operations and Maintenance-Salaries and Benefits	\$764	\$812	\$783	\$856	\$846
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$592	\$677	\$629	\$691	\$699
Total Equipment Costs	\$86	\$231	\$151	\$172	\$197
Legal Costs	\$43	\$83	\$49	\$211	\$64
Employee Benefits as a percentage of salaries*	27.48%	28.30%	29.16%	24.17%	27.39%

*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 2019-20 revised appropriations and the 2020-21 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	Use of Educational Data Services to save purchasing assistant.	0
Municipal/Public Works	Use of Police for traffic control	0
	Use of Public Works Department for snow removal and salting of streets	0

Estimated Tax Rates

Municipality	Category	Amount
Harding Township	(A) General Fund School Levy	10,644,662
	(D) Total School Levy	10,644,662
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,005,044,756
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,233,390,670
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.5309
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.5309
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.4766
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.4766

Employee Contract List for District

Name	Category	Measure
Edward Appleton	Job Title	Business Administrator
	Job Title II	NONE
	Base Annual Salary Amount	\$72,000
	Full-Time Equivalent (FTE)	0.5
	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	07/01/19
	End Date of Contract	06/30/20
	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	104
	Description of Other Contracted Non-Working Days	Weekends
	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	Retired No benefits
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Retired No Benefits
	Contractual Post-Employment Benefit Description of Payout of Personal days	Retired No benefits
	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
Edward Appleton	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
Mary Donohue	Job Title	Principal
	Job Title II	NONE
	Base Annual Salary Amount	\$136,500
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	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

Employee Contract List for District

Name	Category	Measure
Matthew Spelker	Job Title	Superintendent
	Job Title II	NONE
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Matthew Spelker	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