

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	276.0	269.0	262.0
On Roll Special Ed Full-Time	39.0	39.0	77.0
On Roll Subtotal	315.0	308.0	339.0
In Private School Placements	6.0	13.0	13.0
Sent to Other Districts Regular	75.0	91.0	91.0
Sent to Other Districts Special Ed	24.0	21.5	0.0
Received	24.0	23.0	23.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,905,421	10,052,092	10,304,571
Total Tuition	10-1300	107,117	89,664	95,300
Transportation Fees From Individuals	10-1410	9,739	10,000	9,500
Rents And Royalties	10-1910	0	9,000	9,000
Unrestricted Miscellaneous Revenues	10-1XXX	78	3,325	40,000
Interest Earned On Capital Reserve Funds	10-1XXX	35	1	0
Other Restricted Miscellaneous Revenues	10-1XXX	34,480	0	0
Subtotal - Revenues From Local Sources		10,056,870	10,164,082	10,458,371
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	176,993	176,993	212,662
Extraordinary Aid	10-3131	191,633	200,000	191,000
Categorical Special Education Aid	10-3132	17,437	17,437	50,721
Categorical Security Aid	10-3177	31,824	31,824	31,824
Parcc Readiness Aid	10-3181	4,270	4,270	0
Per Pupil Growth Aid	10-3182	4,270	4,270	0
Professional Learning Community Aid	10-3183	4,040	4,040	0
Other State Aids	10-3XXX	28,148	0	0
Subtotal - Revenues From State Sources		458,615	438,834	486,207
Budgeted Fund Balance - Operating Budget	10-303	0	320,814	300,000
Other Financing Sources	10-5XXX	18,400	0	0
Actual Revenues (Over)/Under Expenditures		-341,952	0	0
Total Operating Budget		10,191,933	10,923,730	11,244,578
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	36,272	0	0
Total Revenues From Local Sources	20-1XXX	36,272	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	44,674	37,800	37,800
I.D.E.A. Part B (Handicapped)	20-4420-4429	76,705	62,100	62,100
Other	20-4XXX	31,473	31,850	31,850
Total Revenues From Federal Sources		152,852	131,750	131,750
Total Grants And Entitlements		189,124	131,750	131,750
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	459,654	442,940	426,226
Total Revenues From Local Sources		459,654	442,940	426,226
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	35,346	34,060	32,774
Total Local Repayment Of Debt		495,000	477,000	459,000
Total Repayment Of Debt		495,000	477,000	459,000
Total Revenues/Sources		10,876,057	11,532,480	11,835,328
Total Revenues/Sources Net of Transfers		10,876,057	11,532,480	11,835,328

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,209,190	2,198,184	2,243,625
Special Education - Instruction	11-2XX-100-XXX	607,861	656,430	673,588
Basic Skills/Remedial - Instruction	11-230-100-XXX	79,844	101,299	79,370
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	80,936	69,541	71,126
School-Sponsored Athletics - Instruction	11-402-100-XXX	65,912	69,645	72,079
Summer School	11-422-XXX-XXX	11,812	13,100	14,700
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,650,469	2,734,205	3,017,418
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	54,188	50,287	57,666
Undist. Expenditures - Health Services	11-000-213-XXX	88,349	89,661	54,935
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	89,182	143,882	137,710
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	52,908	5,000	12,500
Undist. Expenditures - Guidance	11-000-218-XXX	61,664	63,401	65,785
Undist. Expenditures - Child Study Teams	11-000-219-XXX	339,779	365,188	316,397
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	165,501	148,203	143,536
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	112,341	139,114	139,535
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,890	51,000	25,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	321,674	365,766	386,005
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	49,552	65,041	71,424
Undist. Expend. - Central Services	11-000-251-XXX	104,032	109,721	111,647
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	25,760	20,840	50,800
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	818,701	1,019,756	1,019,065
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	854,224	907,075	998,847
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,227,586	1,325,621	1,348,021
Total Undistributed Expenditures		7,032,800	7,603,761	7,956,791
Total General Current Expense		10,088,355	10,711,960	11,111,279

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	106,367	46,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	79,240	81,064	86,799
Interest Deposit To Capital Reserve	10-604	0	1	0
Total Capital Outlay		79,240	187,432	133,299
Transfer Of Funds To Charter Schools	10-000-100-56X	24,338	24,338	0
General Fund Grand Total		10,191,933	10,923,730	11,244,578
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	36,272	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	44,674	37,800	37,800
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,705	62,100	62,100
Other	20-XXX-XXX-XXX	31,473	31,850	31,850
Total Federal Projects	20-XXX-XXX-XXX	152,852	131,750	131,750
Total Special Revenue Funds		189,124	131,750	131,750
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	495,000	477,000	459,000
Total Debt Service Funds		495,000	477,000	459,000
Total Expenditures/Appropriations		10,876,057	11,532,480	11,835,328
Total Expenditures Net of Transfers		10,876,057	11,532,480	11,835,328

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	333,801	327,276	278,148	224,116
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	417,979	657,174	657,175	657,175
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	150,000	150,000	150,000
Restricted for General Operating Budget	Legal Reserve	543,198	517,654	245,968	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,281	\$20,491	\$22,277	\$22,711	\$20,701
Total Classroom Instruction	\$11,702	\$11,573	\$12,095	\$12,478	\$11,535
Classroom-Salaries and Benefits	\$10,682	\$10,856	\$11,571	\$11,796	\$10,997
Classroom-General Supplies and Textbooks	\$674	\$435	\$452	\$526	\$386
Classroom-Purchased Services	\$346	\$282	\$72	\$156	\$152
Total Support Services	\$3,671	\$3,740	\$4,102	\$4,182	\$3,466
Support Services-Salaries and Benefits	\$3,022	\$2,957	\$3,024	\$3,082	\$2,670
Total Administrative Costs	\$1,998	\$1,823	\$2,020	\$1,912	\$1,912
Administration Salaries and Benefits	\$1,308	\$1,236	\$1,362	\$1,388	\$1,288
Total Operations and Maintenance of Plant	\$3,303	\$2,717	\$3,438	\$3,505	\$3,192
Operations and Maintenance-Salaries and Benefits	\$717	\$717	\$789	\$804	\$767
Board Contribution to Food Services	\$13	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$548	\$584	\$568	\$579	\$543
Total Equipment Costs	\$0	\$0	\$339	\$345	\$137
Legal Costs	\$80	\$113	\$96	\$97	\$54
Employee Benefits as a percentage of salaries*	26.81%	30.06%	31.83%	31.83%	31.90%

\*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 2017-18 revised appropriations and the 2018-19 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	140	Pre School Tuition and Out of District Spec. Ed.	95,300	Pre School and out of District



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Use of ED Data for bidding services and multiple state contract vendors.	0
Municipal/Public Works	Use of Township resources for salting and spreading.	0

ID=Harding Township

Category	Amount
(A) General Fund School Levy	10,163,332
(D) Total School Levy	10,385,445
(B) Estimated Net Taxable Valuation (as of 10/01/17)	2,006,548,979
(H) Estimated Equalized Valuation (as of 10/01/17)	2,223,924,337
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5065
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5176
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4570
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4670

Name=Mark Kenney

Category	Measure
Job Title	Other
Job Title II	Interim B.A.
Base Annual Salary Amount	\$72,000
Full-Time Equivalent (FTE)	0.6
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	07/01/17
End Date of Contract	06/30/18
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	Retired
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Mark Kenney

Category	Measure
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 II	None Reported
Base Annual Salary Amount	\$129,000
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	07/01/17
End Date of Contract	06/30/18
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	125
Description of Other Contracted Non-Working Days	Weekends & Vacation
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	\$30,602
Contractual Post-Employment Benefit Description of Payout of Sick days	Per statute
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Per 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

Name=Mary Donohue

Category	Measure
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=Matthew Spelker

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$147,794
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	07/01/17
End Date of Contract	06/30/18
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	\$22,000
Total Bonuses Amount	\$22,154
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$31,483
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Per 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

Name=Matthew Spelker

Category	Measure
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