

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	232.0	234.0	256.0
On Roll Special Ed Full-Time	38.0	37.0	50.0
On Roll Subtotal	270.0	271.0	306.0
In Private School Placements	9.0	14.0	17.0
Sent to Other Districts Regular	84.0	86.0	91.0
Sent to Other Districts Special Ed	20.0	19.0	0.0
Received	14.0	13.0	0.0

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,490,662	10,798,662	11,105,027
	Total Tuition	10-1300	57,900	79,284	64,400
	Transportation Fees from Individuals	10-1410	8,982	9,300	9,000
	Rents and Royalties	10-1910	7,557	9,000	9,000
	Unrestricted Miscellaneous Revenues	10-1XXX	5,944	252,505	62,500
	Total Revenues from Local Sources		10,571,045	11,148,751	11,249,927
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	319,770	319,770	319,770
	Extraordinary Aid	10-3131	315,936	247,255	250,000
	Categorical Special Education Aid	10-3132	91,287	150,714	183,505
	Categorical Security Aid	10-3177	32,259	32,259	32,259
	Other State Aids	10-3XXX	540	33,211	0
	Total Revenues from State Sources		759,792	783,209	785,534
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	365,000	368,260
	Withdrawal from Capital Reserve for Local Share	10-307	0	250,000	250,000
	Transfers from Other Funds	10-5200	0	679,353	0
	Actual Revenues (Over)/Under Expenditures		732,941	0	0
General Fund Revenues	Total Operating Budget		12,063,778	13,226,313	12,653,721
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	23,622	0	0
	Total Revenues from Local Sources	20-1XXX	23,622	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	40,500	40,874	40,874
	Title II	20-4451-4455	14,238	8,859	8,859
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	74,287	76,308	76,308
	CARES Act Education Stabilization Fund	20-4530	0	32,683	32,683
	Coronavirus Relief Fund (CRF)	20-4532	0	10,377	10,377
	Other	20-4XXX	0	24,643	24,643
	Total Revenues from Federal Sources		139,025	203,744	203,744
Special Revenue Fund Revenues	Total Grants and Entitlements		162,647	203,744	203,744

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
All Fund Revenues	Total Revenues/Sources		12,226,425	13,430,057	12,857,465
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,226,425	13,430,057	12,857,465

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,292,231	2,501,409	2,490,985
	Special Education-Instruction	11-2XX-100-XXX	732,632	1,024,542	998,992
	Basic Skills/Remedial-Instruction	11-230-100-XXX	89,226	83,780	86,780
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	74,213	89,289	84,300
	School-Sponsored Athletics-Instruction	11-402-100-XXX	58,622	71,552	71,600
	Summer School	11-422-XXX-XXX	4,658	13,700	11,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,765,213	2,899,055	2,876,720
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	59,959	62,341	65,934
	Undistributed Expenditures-Health Services	11-000-213-XXX	56,606	57,328	61,240
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	113,520	115,649	117,135
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	169,748	50,000	50,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	68,099	69,837	72,485
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	356,844	455,634	458,869
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	146,307	172,457	180,919
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	148,316	140,776	155,275
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,058	29,500	29,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	377,611	398,647	425,562
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	75,448	57,473	42,090
	Undistributed Expenditures-Central Services	11-000-251-XXX	143,774	147,367	147,367
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	64,118	75,000	81,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	925,329	1,127,659	1,199,865
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,175,463	1,235,613	1,207,845
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,260,130	1,359,068	1,448,274
	Total Undistributed Expenditures			7,917,543	8,453,404
General Fund Current Expenses	Total General Current Expense		11,169,125	12,237,676	12,364,437

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	20,732	56,500	36,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	873,921	2,784	2,784
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	342,353	250,000
	Increase In Capital Reserve	10-604	0	587,000	0
	Total Capital Outlay		894,653	988,637	289,284
General Fund Expenses and Transfers	General Fund Grand Total		12,063,778	13,226,313	12,653,721
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	23,622	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	40,500	40,874	40,874
	Title II	20-XXX-XXX-XXX	14,238	8,859	8,859
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,287	76,308	76,308
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	32,683	32,683
	Other	20-XXX-XXX-XXX	0	24,643	24,643
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	10,377	10,377
	Total Federal Projects	20-XXX-XXX-XXX	139,025	203,744	203,744
Special Revenue Fund Expenses	Total Special Revenue Funds		162,647	203,744	203,744
All Fund Expenses	Total Expenditures/Appropriations		12,226,425	13,430,057	12,857,465
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,226,425	13,430,057	12,857,465

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	769,475	184,715	521,715	271,715
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,000	0	0	0
	Legal Reserve	544,057	592,132	330,117	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	595,717	449,461	302,669	264,526
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,474	\$25,737	\$27,907	\$29,642	\$26,826
Total Classroom Instruction	\$13,502	\$13,931	\$15,853	\$16,801	\$14,901
Classroom-Salaries and Benefits	\$13,058	\$13,281	\$15,135	\$16,013	\$14,251
Classroom-General Supplies and Textbooks	\$291	\$438	\$492	\$521	\$438
Classroom-Purchased Services	\$153	\$212	\$226	\$268	\$212
Total Support Services	\$4,420	\$4,939	\$4,828	\$5,109	\$4,704
Support Services-Salaries and Benefits	\$3,667	\$4,292	\$3,762	\$3,980	\$3,639
Total Administrative Costs	\$2,146	\$2,738	\$2,356	\$2,580	\$2,415
Administration Salaries and Benefits	\$1,703	\$1,918	\$1,638	\$1,564	\$1,673
Total Operations and Maintenance of Plant	\$3,650	\$3,476	\$4,111	\$4,350	\$4,105
Operations and Maintenance-Salaries and Benefits	\$812	\$839	\$846	\$881	\$826
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$677	\$596	\$699	\$740	\$641
Total Equipment Costs	\$231	\$74	\$197	\$208	\$119
Legal Costs	\$83	\$260	\$64	\$90	\$60
Employee Benefits as a percentage of salaries*	28.30%	26.91%	27.39%	27.26%	28.66%

\*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 2020-21 revised appropriations and the 2021-22 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	Utilize New Jersey Educational Services Commission for lease purchase of computer equipment.	0
	Utilize Educational Data Bidding services.	75,000
Custodial and Maintenance Services	Coordinate with the Town of Harding for snow removal and salting of roads and parking lots.	0

**Estimated Tax Rates**

Municipality	Category	Amount
Harding Township	(A) General Fund School Levy	10,951,845
	(D) Total School Levy	10,951,845
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,118,202,974
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,187,277,640
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.5170
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.5170
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.5007
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5007

Employee Contract List for District

Name	Category	Measure
Business Administrator	Job Title	Board Secretary
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$93,600
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	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	85
	Description of Other Contracted Non-Working Days	Weekends
	Total Allowances Amount	\$325
	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

Employee Contract List for District

Name	Category	Measure
Business Administrator	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
ChristopherMagno	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director
	Base Annual Salary Amount	\$113,410
	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	08/16/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	220
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	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
Christopher Magno	Total Allowances Amount	\$1,000
	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	100 per day subject to statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of then current salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Included with vacation payout
	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
	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	Coordinator/Director/Manager/Supervisor
	Job Title II	Principal
	Job Title II	Director
	Base Annual Salary Amount	\$28,146
	Base Annual Salary Amount	\$112,585
	Full-Time Equivalent (FTE)	1.0

Employee Contract List for District

Name	Category	Measure
Mary Donohue	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	07/01/21
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	End Date of Contract	06/30/22
	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
	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	84
	Number of Other Contracted Non-Working Days	84
	Description of Other Contracted Non-Working Days	Weekends
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Mary Donohue	Total Allowances Amount	\$1,200
	Total Allowances Amount	\$1,200
	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	\$28,460
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	100 Per day per statute
	Contractual Post-Employment Benefit Description of Payout of Sick days	Same as Principal
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Contractual 1/260
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Same as Principal
	Contractual Post-Employment Benefit Description of Payout of Personal days	Included with Vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Same as Principal
	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

Employee Contract List for District

Name	Category	Measure
Mary Donohue	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
	Matthew Spelker	Job Title
Job Title II		Supertindent
Base Annual Salary Amount		\$206,500
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		07/01/21
End Date of Contract		06/30/22
Contracted Number of Annual Work Days		240
Contracted Number of Annual Vacation Days		25
Contracted Number of Annual Sick Days	12	

Employee Contract List for District

Name	Category	Measure
Matthew Spelker	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	84
	Description of Other Contracted Non-Working Days	Weekends
	Total Allowances Amount	\$5,750
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$34,850
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Contractual payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Included with Vacation payout
	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
	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