

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	623.0	604.0	568.0
On Roll Special Ed Full-Time	104.0	103.0	107.0
On Roll Subtotal	727.0	707.0	675.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	1.0	1.0	0.0
Sent to Other Districts Special Ed		1.0	1.0
Received	334.0	313.0	281.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,697,901	3,753,370	3,864,525
Total Tuition	10-1300	5,028,129	4,825,983	4,756,886
Unrestricted Miscellaneous Revenues	10-1XXX	16,234	12,500	12,500
Interest Earned On Maintenance Reserve	10-1XXX	0	0	50
Subtotal - Revenues From Local Sources		8,742,264	8,591,853	8,633,961
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,860	1,860	14,798
Categorical Special Education Aid	10-3132	249,632	249,632	295,639
Equalization Aid	10-3176	2,549,473	2,549,473	2,549,473
Categorical Security Aid	10-3177	8,387	8,387	58,460
Adjustment Aid	10-3178	17,405	17,405	0
Parcc Readiness Aid	10-3181	3,880	3,880	0
Per Pupil Growth Aid	10-3182	3,880	3,880	0
Professional Learning Community Aid	10-3183	3,870	3,870	0
Subtotal - Revenues From State Sources		2,838,387	2,838,387	2,918,370
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	7,431	0	0
Subtotal - Revenues From Federal Sources		7,431	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	300,000	300,000
Withdrawal From Maint. Reserve	10-310	0	300,000	200,000
Adjustment For Prior Year Encumbrances		0	540,017	0
Actual Revenues (Over)/Under Expenditures		214,871	0	0
Total Operating Budget		11,802,953	12,570,257	12,052,331
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Revenue From Local Sources	20-1XXX	2,900	0	0
Total Revenues From Local Sources	20-1XXX	2,900	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	43,290	42,846	36,500
Title II	20-4451-4455	17,122	10,129	9,000
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	167,213	157,411	135,000
Other	20-4XXX	0	4,237	4,000
Total Revenues From Federal Sources		227,625	224,623	184,500
Total Grants And Entitlements		230,525	224,623	184,500
Total Revenues/Sources		12,033,478	12,794,880	12,236,831
Total Revenues/Sources Net of Transfers		12,033,478	12,794,880	12,236,831

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,885,873	3,830,068	3,714,978
Special Education - Instruction	11-2XX-100-XXX	907,534	883,476	872,059
Basic Skills/Remedial - Instruction	11-230-100-XXX	127,732	138,169	142,960
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	72,442	69,050	64,550
School-Sponsored Athletics - Instruction	11-402-100-XXX	322,011	384,314	333,088
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	122,078	87,653	88,776
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	67,334	67,470
Undist. Expenditures - Health Services	11-000-213-XXX	214,039	216,798	224,235
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	155,285	132,829	149,999
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	95,663	110,800	133,207
Undist. Expenditures - Guidance	11-000-218-XXX	201,868	202,325	206,534
Undist. Expenditures - Child Study Teams	11-000-219-XXX	331,551	373,410	388,472
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	23,404	26,300	28,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	131,542	133,468	127,519
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,578	15,000	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	296,188	344,425	300,869
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	687,947	605,618	585,427
Undist. Expend. - Central Services	11-000-251-XXX	181,593	192,770	188,404
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	100,724	107,590	91,438
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,166,122	1,267,581	1,313,558
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	201,205	202,595	184,635
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,314,024	2,585,416	2,689,655
Total Undistributed Expenditures		6,236,811	6,671,912	6,783,198
Interest Earned On Maintenance Reserve	10-606	0	0	50
Total General Current Expense		11,552,403	11,976,989	11,910,883

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	17,542	164,453	140,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	231,415	428,815	1,448
Total Capital Outlay		248,957	593,268	141,448
Transfer Of Funds To Charter Schools	10-000-100-56X	1,593	0	0
General Fund Grand Total		11,802,953	12,570,257	12,052,331
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,900	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	43,290	42,846	36,500
Title II	20-XXX-XXX-XXX	17,122	10,129	9,000
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	167,213	157,411	135,000
Other	20-XXX-XXX-XXX	0	4,237	4,000
Total Federal Projects	20-XXX-XXX-XXX	227,625	224,623	184,500
Total Special Revenue Funds		230,525	224,623	184,500
Total Expenditures/Appropriations		12,033,478	12,794,880	12,236,831
Total Expenditures Net of Transfers		12,033,478	12,794,880	12,236,831

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	547,938	548,402	550,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	387,574	29,574	29,574	29,574
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	623,000	575,000	275,000	75,050
Restricted for General Operating Budget	Legal Reserve	0	0	0	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	\$14,965	\$15,272	\$16,518	\$16,530	\$17,241
Total Classroom Instruction	\$8,459	\$8,667	\$9,213	\$9,129	\$9,474
Classroom-Salaries and Benefits	\$8,094	\$8,152	\$8,750	\$8,636	\$8,993
Classroom-General Supplies and Textbooks	\$346	\$418	\$403	\$406	\$338
Classroom-Purchased Services	\$20	\$97	\$60	\$87	\$143
Total Support Services	\$1,744	\$1,995	\$2,332	\$2,343	\$2,610
Support Services-Salaries and Benefits	\$1,558	\$1,685	\$2,025	\$2,037	\$2,276
Total Administrative Costs	\$2,139	\$2,162	\$2,191	\$2,244	\$2,242
Administration Salaries and Benefits	\$1,815	\$1,815	\$1,822	\$1,811	\$1,876
Total Operations and Maintenance of Plant	\$1,968	\$1,784	\$1,989	\$2,024	\$2,200
Operations and Maintenance-Salaries and Benefits	\$776	\$817	\$888	\$882	\$927
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$655	\$664	\$785	\$783	\$706
Total Equipment Costs	\$85	\$24	\$140	\$233	\$207
Legal Costs	\$43	\$62	\$43	\$42	\$44
Employee Benefits as a percentage of salaries*	32.00%	31.95%	35.49%	35.58%	37.79%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	interest	500	bank interest
2	300	misc revenue	12,000	game receipts, etc

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Services (BA) with sending district - Harmony	0
Custodial and Maintenance Services	Equipment and services are shared with the town whenever possible	0
Social Worker/Psychologist	Shared LDTC with sending district - Harmony	0
Superintendent and Assistant Sup.	Shared Superintendent with sending district - Harmony	0
Others	District sponsors various after school activities and athletics to share with the town	0
Purchasing	District participates in ACES and HCESC purchasing for power, utilities and fuel	0
Purchasing	District purchases supplies through HSESC and MCSESC when cost effective	0
Municipal/Public Works	Some snow removal is shared with the town	0
Curriculum Services	Shared with sending districts	0
Professional Staff Development	Shared with sending districts including county in-service presenters and consultants and teacher training	0
Insurance Coverages and Benefits	District is enrolled with NJSIG	0

ID=Belvidere Town

Category	Amount
(A) General Fund School Levy	3,864,525
(D) Total School Levy	3,864,525
(B) Estimated Net Taxable Valuation (as of 10/01/17)	127,520,024
(H) Estimated Equalized Valuation (as of 10/01/17)	190,865,387
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	3.0305
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.0305
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0247
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0247

Name=Christopher Carrubba

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$168,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	2040
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/22
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	\$2,835
Total Bonuses Amount	\$0
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	\$27,923
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Christopher Carrubba

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=James Barrick

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Operations Chief
Base Annual Salary Amount	\$93,116
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$300
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	\$16,803
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=James Barrick

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=Rachelle Tjalma

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$163,353
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	2040
Job Title Other District	Business Administrator
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,085
Total Bonuses Amount	\$0
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	\$30,707
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Rachelle Tjalma

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