

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	408.0	347.0	341.0
On Roll Special Ed Full-Time	76.0	78.0	83.0
On Roll Subtotal	484.0	425.0	424.0
In Private School Placements	3.0	3.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	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	6,900,000	6,900,000	7,196,000
	Total Tuition	10-1300	63,665	30,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	126,648	20,043	40,603
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	20
	Total Revenues from Local Sources		7,090,313	6,950,043	7,256,623
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,167	83,167	83,167
	Extraordinary Aid	10-3131	31,509	0	0
	Categorical Special Education Aid	10-3132	351,956	351,956	351,956
	Equalization Aid	10-3176	1,214,163	1,026,719	716,819
	Categorical Security Aid	10-3177	52,071	52,071	52,071
	Adjustment Aid	10-3178	45,129	0	0
	Total Revenues from State Sources		1,777,995	1,513,913	1,204,013
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	37,802	35,000	35,000
	Total Revenues from Federal Sources		37,802	35,000	35,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	290,044	371,972
	Actual Revenues (Over)/Under Expenditures		-852,002	0	0
General Fund Revenues	Total Operating Budget		8,054,108	8,789,000	8,867,608
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	23,400	0	0
	Total Revenues from Local Sources	20-1XXX	23,400	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	62,939	39,000	39,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	148,689	125,000	125,000
	Other	20-4XXX	38,055	0	0
	Total Revenues from Federal Sources		249,683	164,000	164,000
Special Revenue Fund Revenues	Total Grants and Entitlements		273,083	164,000	164,000
All Fund Revenues	Total Revenues/Sources		8,327,191	8,953,000	9,031,608
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,327,191	8,953,000	9,031,608

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	2,297,463	2,398,000	2,417,151
	Special Education-Instruction	11-2XX-100-XXX	993,217	1,067,000	1,092,272
	Basic Skills/Remedial-Instruction	11-230-100-XXX	125,675	165,500	192,894
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,830	33,000	33,200
	Before/After School Programs	11-421-XXX-XXX	91,640	94,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	146,983	158,000	145,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,331	74,500	74,760
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	182,414	201,000	204,515
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	309,618	349,000	384,846
	Undistributed Expenditures-Guidance	11-000-218-XXX	53,913	56,000	75,088
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	418,484	434,800	443,504
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,200	12,000	12,600
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	71,949	74,500	75,220
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	21,832	28,500	26,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	330,081	291,400	281,332
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	160,483	166,200	152,829
	Undistributed Expenditures-Central Services	11-000-251-XXX	136,376	127,900	129,950
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	567,557	767,900	777,990
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	572,703	613,000	645,310
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,140,125	1,320,000	1,347,000
	Total Undistributed Expenditures		4,176,049	4,674,700	4,775,944
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	20
General Fund Current Expenses	Total General Current Expense		7,711,874	8,432,200	8,511,481
Capital Outlay	Equipment	12-XXX-XXX-730	10,829	8,000	25,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	26,272	1,127	1,127
	Total Capital Outlay		37,101	9,127	26,127

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	305,133	347,673	330,000
	General Fund Grand Total		8,054,108	8,789,000	8,867,608
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	23,400	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	62,939	39,000	39,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	148,689	125,000	125,000
	Other	20-XXX-XXX-XXX	38,055	0	0
	Total Federal Projects	20-XXX-XXX-XXX	249,683	164,000	164,000
Special Revenue Fund Expenses	Total Special Revenue Funds		273,083	164,000	164,000
All Fund Expenses	Total Expenditures/Appropriations		8,327,191	8,953,000	9,031,608
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,327,191	8,953,000	9,031,608

**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	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	450,000	450,000	450,020
	Legal Reserve	338,356	531,445	302,661	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	426,688	380,571	319,311	250,000
	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	\$17,711	\$14,500	\$18,640	\$18,963	\$19,159
Total Classroom Instruction	\$9,607	\$8,847	\$11,169	\$11,362	\$11,360
Classroom-Salaries and Benefits	\$8,958	\$8,328	\$10,345	\$10,524	\$10,521
Classroom-General Supplies and Textbooks	\$486	\$319	\$493	\$501	\$491
Classroom-Purchased Services	\$162	\$199	\$331	\$337	\$348
Total Support Services	\$3,144	\$2,752	\$3,594	\$3,657	\$3,884
Support Services-Salaries and Benefits	\$2,604	\$2,323	\$3,006	\$3,058	\$3,287
Total Administrative Costs	\$1,574	\$1,526	\$1,720	\$1,750	\$1,680
Administration Salaries and Benefits	\$1,336	\$1,233	\$1,478	\$1,503	\$1,383
Total Operations and Maintenance of Plant	\$3,267	\$1,267	\$2,004	\$2,039	\$2,075
Operations and Maintenance-Salaries and Benefits	\$552	\$493	\$679	\$691	\$711
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$83	\$71	\$100	\$102	\$103
Total Equipment Costs	\$264	\$22	\$19	\$20	\$62
Legal Costs	\$24	\$67	\$29	\$30	\$30
Employee Benefits as a percentage of salaries*	25.02%	22.97%	25.37%	25.37%	25.83%

\*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)
Insurance Coverages and Benefits	Member of the Schools Health Insurance Fund (SHIF)	0
Purchasing	Member of the Hunterdon County ESC and Utilize State Contracts for Purchasing	0
Special Education Services	CST Team to Service Frelinghuysen Special Ed Students	0

Estimated Tax Rates

Municipality	Category	Amount
Blairstown	(A) General Fund School Levy	5,936,746
	(D) Total School Levy	5,936,746
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	708,855,459
	(H) Estimated Equalized Valuation (as of 10/01/20)	728,826,838
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8375
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8375
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8146
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8146
Hardwick Twp	(A) General Fund School Levy	1,259,254
	(D) Total School Levy	1,259,254
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	157,139,242
	(H) Estimated Equalized Valuation (as of 10/01/20)	200,194,191
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8014
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8014
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6290
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6290



Employee Contract List for District

Name	Category	Measure
Kathleen Welsh	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST Supervisor
	Base Annual Salary Amount	\$103,708
	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	07/01/20
	End Date of Contract	06/30/21
	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	3
	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	\$750
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,535
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,977
	Contractual Post-Employment Benefit Description of Payout of Sick days	No provision for sick day payout in contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout for 20 vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Provision in contract for unused personal days
	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
Kathleen Welsh	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
Matthew Herzer	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$87,550
	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	07/01/20
	End Date of Contract	06/30/21
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Matthew Herzer	Total Allowances Amount	\$1,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$23
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,418
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Per Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract Payout of 25 Days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Provision in 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
	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	
Patrick Ketch	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$127,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Patrick Ketch	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/21
	End Date of Contract	06/30/24
	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	3
	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	\$5,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$23
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$24,769
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$15,000 Maximum Payout at Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payout at Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Provision in Contract for Payout of Personal Days
	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	

Employee Contract List for District

Name	Category	Measure
Patrick Ketch	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