

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	367.0	362.0	365.0
On Roll Special Ed Full-Time	84.0	97.0	106.0
On Roll Subtotal	451.0	459.0	471.0
In Private School Placements	3.0	2.0	3.0
Sent to Other Districts Special Ed	1.0	1.0	0.0
Received	0.0	0.0	11.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,196,000	7,607,760	7,759,915
	Total Tuition	10-1300	49,850	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	407,299	50,000	50,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		7,653,149	7,677,762	7,829,917
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,167	83,167	83,167
	Extraordinary Aid	10-3131	85,094	0	0
	Categorical Special Education Aid	10-3132	351,956	351,956	351,956
	Equalization Aid	10-3176	716,819	479,011	406,915
	Categorical Security Aid	10-3177	52,071	52,071	52,071
	Other State Aids	10-3XXX	3,190	0	0
	Total Revenues from State Sources		1,292,297	966,205	894,109
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	371,972	372,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	105,000	266,000
	Withdrawal from Maintenance Reserve	10-310	0	0	250,000
	Adjustment for Prior Year Encumbrances		0	50,739	0
	Actual Revenues (Over)/Under Expenditures		-364,315	0	0
General Fund Revenues	Total Operating Budget		8,618,933	9,206,678	9,647,026
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	17,681	0	0
	Total Revenues from Local Sources	20-1XXX	17,681	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	54,204	32,000	44,000
	ARP-IDEA Preschool	20-4409	1,561	0	0
	ARP-IDEA Basic	20-4419	16,822	0	0
	IDEA Part B (Handicapped)	20-4420-4429	132,754	125,000	125,000
	CRRSA Act-ESSER II	20-4534	140,287	3,271	0
	CRRSA Act-Learning Acceleration Grant	20-4535	11,000	14,000	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	56,575	0	0
	CRRSA Act-Mental Health Grant	20-4536	36,726	8,274	0
	Total Revenues from Federal Sources		449,929	182,545	169,000
Special Revenue Fund Revenues	Total Grants and Entitlements		463,010	182,545	169,000
All Fund Revenues	Total Revenues/Sources		9,081,943	9,389,223	9,816,026
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,081,943	9,389,223	9,816,026

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,472,319	2,623,095	2,622,508
	Special Education-Instruction	11-2XX-100-XXX	1,056,309	1,110,858	1,149,641
	Basic Skills/Remedial-Instruction	11-230-100-XXX	181,822	221,550	233,652
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,251	15,200	15,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	137,111	114,000	131,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,569	76,070	77,957
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	185,222	207,000	204,866
	Undistributed Expenditures—Other Support Services, Students—Extraordinary Services	11-000-217-XXX	364,886	449,863	328,538
	Undistributed Expenditures-Guidance	11-000-218-XXX	75,126	75,940	78,435
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	374,739	415,386	455,711
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	11,634	11,000	11,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	73,809	78,030	83,479
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,584	18,000	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	273,076	287,101	292,581
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	152,677	162,316	167,472
	Undistributed Expenditures-Central Services	11-000-251-XXX	123,507	135,989	142,662
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	683,258	763,132	851,862
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	599,318	655,310	686,171
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,238,020	1,347,000	1,377,000
	Total Undistributed Expenditures			4,367,536	4,796,137
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	1
General Fund Current Expenses	Total General Current Expense		8,088,237	8,766,841	8,920,736
Capital Outlay	Equipment	12-XXX-XXX-730	124,053	40,516	22,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	151,539	106,127	267,127
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		275,592	146,644	289,128
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	255,104	293,193	437,162
	General Fund Grand Total		8,618,933	9,206,678	9,647,026

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	54,204	32,000	44,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	132,754	125,000	125,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	16,822	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,561	0	0
	Other	20-XXX-XXX-XXX	56,575	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	140,287	3,271	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	11,000	14,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	36,726	8,274	0
	Total Federal Projects	20-XXX-XXX-XXX	449,929	182,545	169,000
Special Revenue Fund Expenses	Total Special Revenue Funds		463,010	182,545	169,000
All Fund Expenses	Total Expenditures/Appropriations		9,081,943	9,389,223	9,816,026
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,081,943	9,389,223	9,816,026

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	491,378	807,816	558,644	186,644
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	534,399	996,717	931,718	665,719
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	450,000	474,400	474,401	224,402
	Legal Reserve	302,661	0	0	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	4,047	8,647	8,647	8,647
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,307	\$16,863	\$16,994	\$18,599	\$18,292
Total Classroom Instruction	\$10,985	\$11,350	\$10,329	\$11,291	\$11,084
Classroom-Salaries and Benefits	\$10,181	\$10,496	\$9,685	\$10,586	\$10,398
Classroom-General Supplies and Textbooks	\$448	\$504	\$366	\$400	\$293
Classroom-Purchased Services	\$355	\$351	\$278	\$305	\$393
Total Support Services	\$3,449	\$2,662	\$3,370	\$3,684	\$3,417
Support Services-Salaries and Benefits	\$3,031	\$2,132	\$2,772	\$3,030	\$3,062
Total Administrative Costs	\$1,571	\$1,260	\$1,484	\$1,623	\$1,622
Administration Salaries and Benefits	\$1,276	\$1,015	\$1,231	\$1,346	\$1,352
Total Operations and Maintenance of Plant	\$2,249	\$1,567	\$1,723	\$1,906	\$2,051
Operations and Maintenance-Salaries and Benefits	\$648	\$509	\$620	\$678	\$659
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$5	\$24	\$40	\$44	\$43
Total Equipment Costs	\$11	\$285	\$0	\$94	\$50
Legal Costs	\$77	\$48	\$26	\$28	\$27
Employee Benefits as a percentage of salaries*	25.07%	24.57%	24.45%	24.45%	24.29%

*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 2022-23 revised appropriations and the 2023-24 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)
Special Education Services	Shared CST Team	0

Estimated Tax Rates

Municipality	Category	Amount
Blairstown	(A) General Fund School Levy	6,328,961
	(D) Total School Levy	6,328,961
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	707,074,961
	(H) Estimated Equalized Valuation (as of 10/01/22)	859,567,504
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8951
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8951
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7363
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7363
Hardwick Twp	(A) General Fund School Levy	1,430,954
	(D) Total School Levy	1,430,954
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	157,745,592
	(H) Estimated Equalized Valuation (as of 10/01/22)	224,299,666
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9071
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9071
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6380
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.6380

Employee Contract List for District

Name	Category	Measure
Colleen Silvestri	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$111,132
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$3,300
	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	\$23,549
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout per statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Payout of 20 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
Colleen Silvestri	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
Dr. Patrick Ketch	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$129,540
	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	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

Employee Contract List for District

Name	Category	Measure
Dr. Patrick Ketch	Total Allowances Amount	\$5,600
	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	\$24,965
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowed by statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract
	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	
Matthew Herzer	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,089
	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
Matthew Herzer	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	\$3,844
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$640
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,663
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowed by statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision 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
	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
Matthew Herzer	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
Samantha Kudlacik	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Special Ser
	Base Annual Salary Amount	\$97,000
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$3,500
	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	\$22,462
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout per statute	

Employee Contract List for District

Name	Category	Measure
Samantha Kudlacik	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payout of 20 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