

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	143.0	150.0	158.0
On Roll Special Ed Full-Time	41.0	41.0	38.0
On Roll Subtotal	184.0	191.0	196.0
In Private School Placements	2.0	1.0	1.0
Sent to Other Districts Regular	64.0	51.0	51.0
Sent to Other Districts Special Ed	14.0	10.0	9.0
Received	1.0	24.0	25.0
In State Facilities	0.0	0.0	1.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	6,380,652	6,508,265	6,638,430
	Total Tax Levy	10-121x	6,380,652	6,508,265	6,638,430
	Total Tuition	10-1300	58,750	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	651	100	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	12	20	1,000
	Total Revenues from Local Sources			6,440,065	6,533,395
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	146,873	146,873	104,972
	Extraordinary Aid	10-3131	48,363	0	0
	Categorical Special Education Aid	10-3132	214,223	242,991	309,260
	Categorical Security Aid	10-3177	31,434	31,434	32,345
	Other State Aids	10-3XXX	3,185	0	0
	Total Revenues from State Sources			444,078	421,298
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	150,000	350,000
	Withdrawal from Maintenance Reserve	10-310	0	100,000	100,000
	Adjustment for Prior Year Encumbrances		0	1,322	0
	Actual Revenues (Over)/Under Expenditures		-45,300	0	0
General Fund Revenues	Total Operating Budget		6,838,843	7,206,015	7,573,007
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,863	0	0
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	21,863	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	4,344	0	0
	Total Revenues from State Sources		4,344	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,010	32,000	10,500
	Title II	20-4451-4455	5,957	5,000	4,000
	Title IV	20-4471-4474	10,000	0	0
	IDEA Part B (Handicapped)	20-4420-4429	72,403	60,000	60,000
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	20,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	20,000	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	30,562	0	0
	ARP-ESSER	20-4540	166,007	0	0
	Other	20-4XXX	20,204	2,000	2,000
	Total Revenues from Federal Sources		377,143	99,000	76,500
Special Revenue Fund Revenues	Total Grants and Entitlements		404,747	99,000	76,500
All Fund Revenues	Total Revenues/Sources		7,243,590	7,305,015	7,649,507
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,243,590	7,305,015	7,649,507

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,455,647	1,472,240	1,565,961
	Special Education-Instruction	11-2XX-100-XXX	577,021	687,484	717,714
	Basic Skills/Remedial-Instruction	11-230-100-XXX	151,940	70,420	73,805
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,092	31,600	31,600
	Before/After School Programs	11-421-XXX-XXX	8,747	20,000	20,000
	Summer School	11-422-XXX-XXX	0	3,500	25,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,503,320	1,468,209	1,487,618
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,637	24,453	25,309
	Undistributed Expenditures-Health Services	11-000-213-XXX	85,489	84,991	87,595
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	134,129	142,010	162,238
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	67,656	25,555	52,963
	Undistributed Expenditures-Guidance	11-000-218-XXX	78,883	36,000	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	104,002	166,382	172,238
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	8,000	8,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	68,376	83,592	88,505
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,930	12,000	12,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	193,726	212,092	171,337
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	115,527	116,415	141,904
	Undistributed Expenditures-Central Services	11-000-251-XXX	127,547	136,460	152,730
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,897	11,000	11,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	542,722	644,870	658,406
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	584,842	584,671	531,233
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	976,974	1,162,302	1,370,612
Total Undistributed Expenditures			4,624,657	4,919,002	5,134,188
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	2,000
General Fund Current Expenses	Total General Current Expense		6,837,104	7,204,256	7,570,268

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	1,739	1,739	1,739
	Interest Deposit to Capital Reserve	10-604	0	20	1,000
	Total Capital Outlay		1,739	1,759	2,739
General Fund Expenses and Transfers	General Fund Grand Total		6,838,843	7,206,015	7,573,007
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	4,344	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	4,344	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,010	32,000	10,500
	Title II	20-XXX-XXX-XXX	5,957	5,000	4,000
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	72,403	60,000	60,000
	Other	20-XXX-XXX-XXX	20,204	2,000	2,000
	ARP-ESSER Grant Program	20-487-xxx-xxx	166,007	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	20,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	20,000	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	30,562	0	0
	Total Federal Projects	20-XXX-XXX-XXX	377,143	99,000	76,500
Special Revenue Fund Expenses	Total Special Revenue Funds		404,747	99,000	76,500
All Fund Expenses	Total Expenditures/Appropriations		7,243,590	7,305,015	7,649,507
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,243,590	7,305,015	7,649,507

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	700,061	450,795	600,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	118,925	118,937	118,957	119,957
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	238,465	549,489	449,499	351,499
	Legal Reserve	0	0	0	0
	Unemployment Fund	208,039	199,685	199,685	199,685
	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	15,596	14,199	14,199	14,199
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,909	\$25,943	\$26,514	\$26,971	\$28,313
Total Classroom Instruction	\$16,627	\$15,986	\$16,251	\$16,444	\$17,684
Classroom-Salaries and Benefits	\$15,347	\$15,460	\$15,174	\$15,367	\$16,544
Classroom-General Supplies and Textbooks	\$1,010	\$267	\$719	\$707	\$696
Classroom-Purchased Services	\$270	\$260	\$358	\$369	\$444
Total Support Services	\$3,200	\$3,646	\$3,463	\$3,556	\$3,658
Support Services-Salaries and Benefits	\$1,801	\$2,030	\$1,623	\$1,666	\$1,673
Total Administrative Costs	\$2,442	\$2,757	\$2,772	\$2,873	\$2,871
Administration Salaries and Benefits	\$1,152	\$1,246	\$1,261	\$1,260	\$1,334
Total Operations and Maintenance of Plant	\$3,562	\$3,380	\$3,768	\$3,833	\$3,853
Operations and Maintenance-Salaries and Benefits	\$1,369	\$1,604	\$1,495	\$1,512	\$1,506
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$46	\$134	\$212	\$215	\$216
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$6	\$163	\$77	\$120	\$77
Employee Benefits as a percentage of salaries*	29.80%	34.95%	43.15%	43.32%	48.81%

\*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 2024-25 revised appropriations and the 2025-26 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	Business services shared with Belvidere	0
Curriculum Services	Shared with cluster districts	0
Insurance Coverages and Benefits	District is enrolled in NJSIG	0
Municipal/Public Works	Snow removal is shared with the township	0
Purchasing	District participates in ACES and HCESC purchasing for power, utilities and fuel	0
Social Worker/Psychologist	Sharing all CST services with Belvidere	0
Superintendent and Assistant Sup.	Superintendent shared with Belvidere	0

**Estimated Tax Rates**

Municipality	Category	Amount
Harmony Township	(A) General Fund School Levy	6,638,430
	(D) Total School Levy	6,638,430
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	472,911,718
	(H) Estimated Equalized Valuation (as of 10/01/24)	787,898,041
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4037
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4037
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8425
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8425

Employee Contract List for District

Name	Category	Measure
Daryle Weiss	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,115
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$1,080
	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	\$16,586
	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 retirement or separation
	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

Employee Contract List for District

Name	Category	Measure
Daryle Weiss	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	health benefits waiver
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Shared Services Agreement	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	41
	Shared County	41
	Shared District	0280
	Shared District	0280
	Job Title Other District	Superintendent
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Beginning Date of Contract	07/01/24
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/27
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	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	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Allowances Amount	\$0
	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	\$0

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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 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
	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	24-25 estimated share of Superintendent agreement
Additional Comment 1	24-25 business service agreement	

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported