

SOUTH HARRISON TOWNSHIP ELEMENTARY SCHOOL DISTRICT

904 Mullica Hill Road
Harrisonville, NJ 08039
www.southharrison.k12.nj.us

2019-2020
BUDGET



“Committed to Excellence”

2019-2020 Budget

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Introductory Section

2019-2020 Budget

Executive Summary

The South Harrison Township Elementary School District (hereinafter, the “District”) is pleased to present this document to provide a comprehensive look at the District’s budgeting philosophy and practices to create the annual spending plan for the fiscal year July 1, 2019 through June 30, 2020.

The budget is the annual financial blueprint for the effectuation of the educational plan for the District; its preparation is, therefore, one of the most important functions performed by District administration in consultation with the Board of Education. The budget is designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor its continuing obligations.

The budget was prepared in accordance with Board policy having elicited input from various stakeholders, including the Board of Education, district level administration, school administration, faculty, and staff. The budget is presented in four sections: Introductory, Organizational, Financial and Informational. The introductory section includes an executive summary which presents highlights of the accompanying detail located in each of the other three sections. The organizational section provides an explanation of the District’s organization, an overview of the educational program, significant budgetary and financial challenges and describes the budget development process. The financial section includes reports that begin at a very high level followed by progressive levels of detail. The reports consist of summaries of all funds and additional levels of program, function, and object level detail. The informational section of the budget document presents statistical information including an analysis of property tax rates and the impact on the average taxpayer, as well as student enrollment history and personnel resource allocations.

Strategic Plan

The South Harrison Township Elementary School District’s Board of Education entered into an agreement with the New Jersey School Board Association in the winter of 2019 to facilitate a new three-year strategic plan. The goal of the Board of Education is to conduct a strategic planning process for the purpose of defining the decisions and actions that will shape and guide the future direction of the district over the next several years. The planning process will include targeted and prioritized action steps to move the district forward. The Board of Education has developed [draft goals](#) throughout the process and the administration has been tasked with defining action steps that will assist in the successful obtainment of each goal.

Organizational Summary

The South Harrison Township Board of Education has worked outside the confines of traditional program planning in an effort to ensure that its small PK – Grade 6 elementary school provides appropriate, efficient and effective resources necessary to meet the needs of every student, faculty member and employee. As a result, South Harrison has become the consummate partner to a variety of stakeholders in its quest to provide an excellent educational program for every child. Through a combination of school choice election, school funding advocacy, and shared administrative services, South Harrison has generated an efficient and effective means to deliver the thorough and efficient educational program every child rightfully deserves.

Partnering in the school choice program, South Harrison generates approximately \$250,000 annually in school choice aid. Additionally, by partnering with the Kingsway Regional School District, South Harrison saves approximately \$165,000 in annual administrative costs, while improving service quality, program alignment and administrative direction. The savings generated through shared service continues to be redirected back to the classroom to support our instructional program.

2019-2020 Budget

Financial Summary

The fiscal year 2020 operating budget (General Fund) totals \$5,232,911, a decrease of \$157,997, or 2.93% from current year. The budget was developed with a -0.78%, or \$26,553 decrease in the general fund tax levy. The decrease is the result of the completion of the security upgrade project that was approved by the voters in November of 2018 and included a one-time tax levy increase of \$120,000. State aid allocations provide for an increase of \$24,609 and totals \$1,717,537 for fiscal year 2020. The special revenue fund totals \$134,000, a projected decrease of \$94,304 from current year. The debt service fund totals \$877,200, which equates to a decrease of \$750 from FY19.

	<u>2018-19</u>	<u>2019-20</u>	<u>Variance</u>
Total Operating Budget	\$5,390,908	\$5,232,911	-\$157,997
Total Special Revenue	\$228,304	\$134,000	-\$94,304
Total Debt Service	\$877,950	\$877,200	-\$750
Total Budget	\$6,497,162	\$6,244,111	-\$253,051

Revenue Overview

The South Harrison Elementary School District's operating budget (General Fund) totals \$5,232,911 for FY20. The general fund is made up five main sources of revenue: (1) Fund Balance, or surplus; (2) State Aid; (3) Local Tax Levy; (4) Tuition; and (5) Other Miscellaneous sources (Facility rental, interest, etc.).

	<u>2018-19</u>	<u>2019-20</u>	<u>% Inc/(Dec)</u>	<u>\$ Inc/(Dec)</u>
Fund Balance	\$262,120	\$123,961	-52.7%	(\$138,159)
State Aid	1,692,928	1,717,537	1.4%	24,609
Tax Levy	3,393,966	3,367,413	-0.78%	(26,553)
Tuition	14,000	14,000	0%	0
Miscellaneous	27,894	10,000	-64.1%	(17,894)
Total Operating Budget	\$5,390,908	\$5,232,911	-2.9%	(\$157,997)

Fund Balance. The FY20 operating budget utilizes \$123,961 of fund balance. The district continues to realize a decline in unassigned balance. The district will need to take steps to ensure fund balance is not being used for recurring expenditures as it is a non-recurring revenue.

State Aid. On March 5, 2019 Governor Murphy delivered his first budget address to a joint session of the Legislature. Two days later, school districts throughout the State received their preliminary state aid figures for FY20. South Harrison will receive an increase of \$24,609 from FY19. Total state aid is projected at \$1,717,537, inclusive of school choice aid in the amount of \$247,431.

Local Tax Levy. The FY20 general fund is supported by \$3,367,413 in local property taxes. This represents a decrease of \$26,553, or less than 1%. The district has chosen to utilize the health benefit cap waiver in the amount of \$27,968. The reason for the decrease in tax levy is due to the separate proposal that was passed by voters in FY19 in the amount of \$120,000. This was a one-time increase to the tax levy and non-recurring.

Tuition. The district is anticipating \$14,000 in tuition income for FY20. Tuition is assessed to students that participate in our 3 and 4 year old part-time pre-school programs.

Miscellaneous. The FY20 tentative budget includes estimated revenue of \$10,000 for interest on investments, facility rental and from other miscellaneous sources consistent with prior years.

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Appropriation Highlights

The General Fund appropriations total \$5,232,911 for FY20. This represents a decrease of 2.93% from FY19. The decrease is the result of a one-time tax levy increase in FY19 due to a separate proposal authorized by the taxpayers for school security upgrades in FY19. Additionally, the districts excess surplus, or unassigned fund balance decreased by 52.7%, or \$138,159 from FY19.

Personnel

Due to the nature of our industry, more than 60% of our budget consists of employee compensation and benefits. Total compensation is projected at \$2,322,641 for FY20, with another \$844,132 dedicated to employee benefits. Compensation takes up nearly 44% of our total operating budget while employee benefits total 16%. The budget includes a reduction to current staffing levels by 2.6 FTE for FY20.

Full Time Equivalent Positions	Actual		Current FY19	Proposed FY20	Variance FY19
	FY17	FY18			
Teachers	30.5	29.6	29.6	27.6	-2.0
Other Instruction	1.0	1.0	1.0	1.0	0.0
Support Services	8.0	8.6	8.6	8.0	-0.6
Administration	1.0	1.0	1.0	1.0	0.0
	40.5	40.2	40.2	37.6	-2.6

Employee Benefits

Employee benefits account for approximately \$844,132 or sixteen percent (16%) of our tentative operating budget. Employee benefits are detailed between health insurance, social security contributions, employer portion of PERS retirement, unemployment, workmen's compensation insurance, tuition reimbursement, and the payment of unused sick leave time at retirement.

- **Health Insurance.** As a member of the School Health Insurance Fund, our major medical plan premiums will remain at FY19 levels for the period July 1 through June 30. Prescription and dental premiums are expected to remain at current fiscal year levels as well due to positive loss ratio trends.

Instruction

Appropriations classified as instructional are defined as activities involving the interaction between teachers and students. Appropriations related to direct classroom instruction make up the largest portion of our tentative budget.

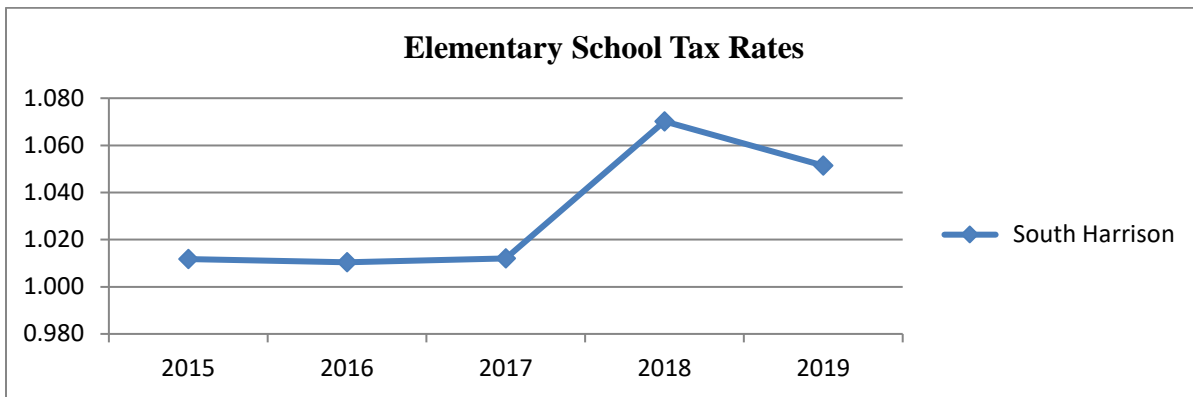
- **Textbooks.** The tentative budget includes an appropriation of \$25,542 for the purchase of textbooks. Textbooks will be purchased across several grade levels.
- **Instructional supplies.** The budget also includes an appropriation of \$60,456 for classroom supplies and instructional technology. Instructional supplies include the purchase of workbooks, technology, consumables and testing materials.

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Informational Summary

Tax Rate

The FY20 general fund is supported by \$3,367,413 in local property taxes. This represents a decrease of \$26,553, or 0.78%. It is important to note that this increase does not include debt service, which will increase by an additional \$78,502. The reason for the decrease in tax levy is due to the separate proposal that was passed by voters in FY19 in the amount of \$120,000. This was a one-time increase to the tax levy and non-recurring.



Enrollment

District enrollment is expected to increase for the 2019-20 school year when compared to actual enrollment for the 2018-19 school year. Available school choice seats will be held to the district maximum of 25 students in September 2019. In total, the District projects an enrollment increase of less than 1% to 360 Pre-School to 6th grade students for the 2019-20 school year.

	Current Enrollment 2018-19	Projected Enrollment 2019-20	Increase/ (Decrease)
PS-3	9	9	0
PS-4	9	9	0
K	53	50	-3
1 st	41	53	+12
2 nd	46	41	-5
3 rd	50	47	-3
4 th	51	50	-1
5 th	50	51	+1
6 th	48	50	+2
District Total	357	360	+3
Resident Students	334	336	+2
Choice Students	23	24	+1

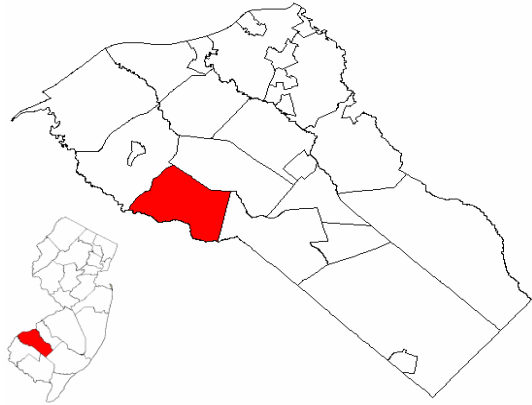
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Organizational Section

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School District Organization

The South Harrison Township Elementary School District is one of twenty-nine (29) public school districts within Gloucester County. The district serves students in pre-Kindergarten through sixth grade. For seventh through twelfth grades, South Harrison public school students are educated by the Kingsway Regional School District. An elected nine-member Board of Education (“Board”) serves as the policy making entity for the District. Geographically, the District is situated in a predominantly rural area, with nearly 3,200 people residing within its 16 square mile border. South Harrison is bordered by the townships of Woolwich, Harrison and Elk.



About South Harrison

The South Harrison Township Elementary School District continues to remain committed to providing students with programs that prepare them effectively for college and career readiness at an early age. The District provides a full range of educational services appropriate to grade levels pre-Kindergarten through sixth. In doing so, the District continues to prioritize a standard-based approach to educational programming that infuses the New Jersey Student Learning Standards (NJSLS) and other valuable life skills into its curriculum and programs.

Overview of Instructional Program

The South Harrison Elementary School District maintains a strong commitment to providing students a curriculum that is aligned to grade-level standards and challenges students to think critically while meeting the needs of diverse learners. This involves effective instructional planning and implementation and assessment on the part of the teacher with the support of the district.

South Harrison's teachers are provided the opportunity to take an active part in curriculum development. Additionally, the district employs a standard curriculum revision cycle to help ensure all disciplines remain relevant. Well-designed curricula provides teachers with a framework to design powerful learning opportunities with the goal of improved learning outcomes and increased academic confidence.

The shared curriculum service with Kingsway Regional School District serves to provide a support for South Harrison's administration, teachers, and additional support staff with a focus on articulation of curriculum and its related resources. Standards-based curriculum, performance-based learning and assessment, and [G.R.E.A.T. Instruction](#) that supports students are the goals of this shared service.

Math (New Jersey Student Learning Standards)

SH is entering its final year of My Math (K-5) to deliver the local NJSLS curriculum (Big Ideas in Grade 6). We will extend this contract one more year; the district will be piloting the use of another program in the 2019-2020 school year that is agreed upon by multiple stakeholders. PD will also be delivered as we work to effectively utilize and evaluate this program. Reflex math, Math in Practice, and math centers resources will be used to supplement the curriculum and will be incorporated with the daily enrichment period.

Science (New Jersey Student Learning Standards)

SH implements a locally developed science curriculum, which is aligned to the NJSLS. To deliver this curriculum in a manner that is true to the NJSLS, the district will be piloting NGSS programs and resources in grades 4-6 that is agreed upon by multiple stakeholders. Additionally, various resources will be purchased

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to supplement the daily science enrichment instructional period with a focus on STEM-based projects. The district will also be using Gizmos at the upper elementary levels to supplement instruction.

English/Language Arts (New Jersey Student Learning Standards)

SH implements a locally developed ELA curriculum, which is aligned to the NJSLs. Next year, SH will continue to implement the following resources to support/enhance instruction in the classroom: Schoolwide Literacy Program (and related PD), Lucy Calkins Writing Program, Newsela, Wilson-Foundations, classroom libraries (varied levels), and Scholastic supplemental subscriptions. The district will continue to utilize the reading coach who is instrumental in supporting teachers' professional growth and ability to implement programs with fidelity. Job embedded PD, a staple of the reading specialist's role, is a proven researched-based method to enhance teacher and student growth.

Social Studies (New Jersey Student Learning Standards)

This school year, SH implemented a new locally developed curriculum aligned to NJSLs. As part of the process, we trialed various resources to deliver the instruction. As a result, the district will be purchasing Pearson's Social Studies program to supplement instruction at the upper elementary levels. This will also include the purchasing of Chromebooks to deliver the interactive resources.

21st Century Life and Careers (New Jersey Student Learning Standards)

The 21st Century Life and Careers Skills addressed by the NJSLs are embedded throughout the curricula at SH. With the comprehensive revision of curriculum and programs across the district, students will be more systematically exposed to college and career readiness skills. Additionally, through the integration of these skills into the curriculum, students will continue to be exposed to increased critical thinking skills, self-management, interpersonal communication, and consumer and life skills. Students are further exposed to these standards through structured enrichment cycles that occur within the daily schedule. The district report cards reflect student growth on NJSLs 21st century life and careers and the grade 3 & 4 report cards are inclusive of NJSLs Speaking and Listening and 21 Century Skills.

Visual and Performing Arts (New Jersey Student Learning Standards)

The music and art curriculum is currently aligned to the NJSLs. Students at SH receive both music and art in grades K-6 throughout the year. Various supplemental resources to support student understanding and learning in the arts will continued to be purchased.

Comprehensive Health & P.E. (New Jersey Student Learning Standards)

The PE & Health curricula is currently aligned to the NJSLs. Students at SH receive 150 minutes of health and PE instruction in grades K-6 throughout the year. This year, SH will be looking to adopt a SEL curriculum to assist with supporting students' social and emotional health as per the PE & Health NJSLs.

World Language (New Jersey Student Learning Standards)

This summer, SH will develop a World Cultures program in grades K-6 that will not only infuse acquisition of the Spanish language as outlined in the NJSLs but also expose students to various cultures. SH will use supplemental online resources to deliver the language acquisition.

Technology & Media Studies (New Jersey Student Learning Standards)

The Library/Media curricula is currently aligned to the NJSLs, and all students receive exposure to technology through a library/media elective K-6. The district plans on continuing to purchase the Project Lead the Way Launch curriculum for the lower grades and provide an after school STEM enrichment program to students in the upper grades through Title IV. Additionally, as we continue to work to integrate technology effectively and through a blended approach to instruction, there will continue to be a focus on proper technology integration as a tool the use of the SAMR method. This helps to reinforce the NJSLs technology standards effectively and in a responsible manner.

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Financial Section

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Basis of Accounting

Fund Accounting

The accounts of the South Harrison Township Elementary School District are maintained in accordance with the principles of fund accounting to ensure observance of limitations and restrictions on the resources available. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with activities or objectives specified for the resources. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The annual budget consists of governmental funds that are grouped into the following four (4) fund types:

General Fund. (10) The general fund is the main operating fund of the South Harrison Township Elementary School District and is used to account for all financial resources except those required to be accounted for in another fund. Expenditures included here would be regular program instruction costs and the administrative and other support services costs related to the District's daily operations.

As required by the New Jersey Department of Education, the South Harrison Township Elementary School District includes budgeted capital outlay in this fund. Generally accepted accounting principles (GAAP) as they pertain to governmental entities state that general fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment.

Special Revenue Fund. (20) The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. An example of special revenue funds would include federal grants-in-aid such as the Every Student Succeeds Act (ESSA).

Capital Projects Fund. (30) Accounts for resources used to acquire or construct major capital facilities. The source of revenue in this fund would be the sale of bonds, grants, or transfer from a capital reserve account. Separate accounting is used for each capital project within the capital projects fund.

Debt Service Fund. (40) Accounts for the accumulation of resources for, and the payment of, long-term debt including principal and interest on bonds issued to finance major property acquisition and construction.

Minimum Chart of Accounts

Used in its entirety, the chart of accounts classification structure can generate a variety of detailed data (particularly the expenditure classifications). The financial section of this document is presented in accordance with the NJ DOE account classification structure and consists of the following:

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>
xx	xxx	xxx	xxx

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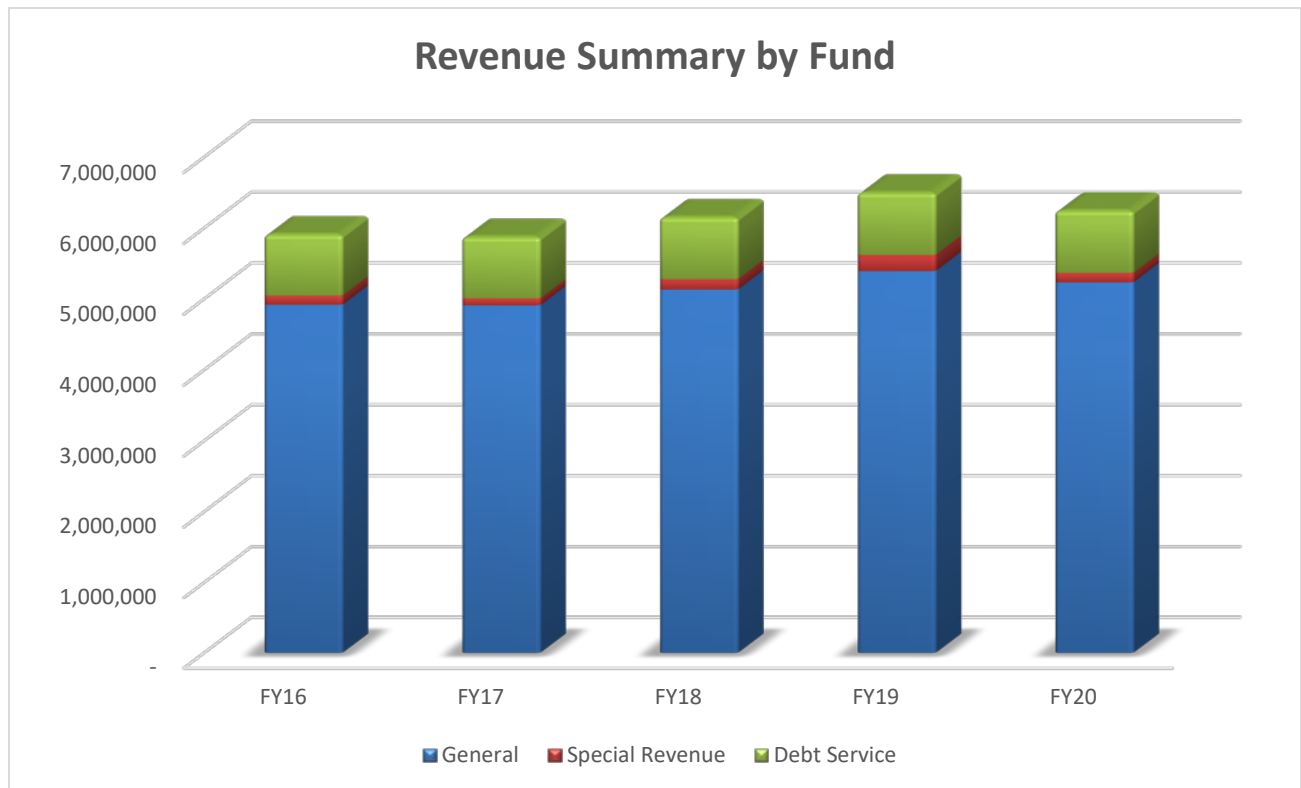
A fund is a fiscal and accounting entity with a self-balancing set of accounts regarding cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of a school district according to legislation, regulations, or other restrictions. Programs are activities and procedures designed to accomplish an objective or set of objects. The function describes the activity for which a service or material object is required. Functions consist of activities, which have the same general objectives. The object is the service or commodity purchased. The uniform minimum chart of accounts is located in the index.

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Revenue Summary by Fund

Fund Summary	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
General	4,917,369	4,909,206	5,131,413	5,390,908	5,232,911
Special Revenue	129,620	98,040	146,892	228,304	134,000
Debt Service	861,328	866,650	872,550	877,950	877,200
	5,908,317	5,873,896	6,150,855	6,497,162	6,244,111

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.



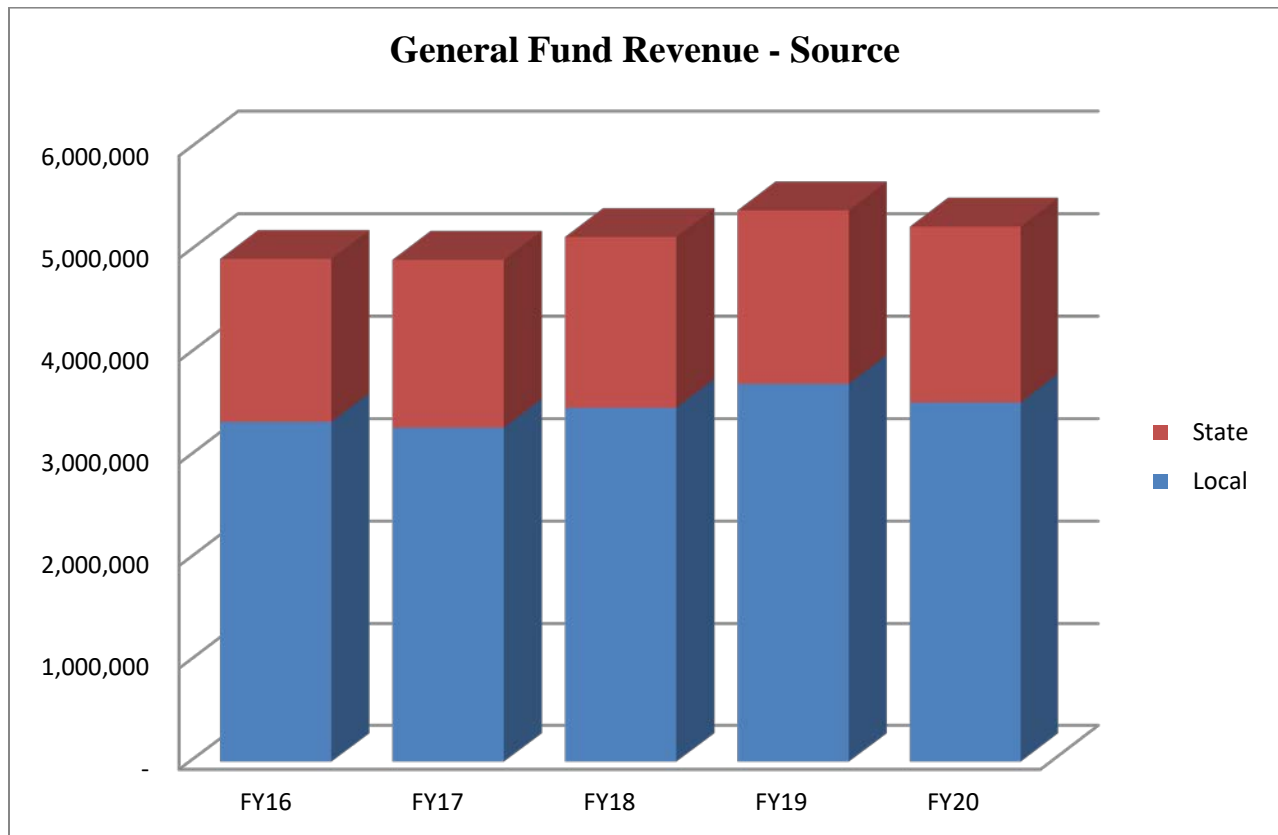
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Sources of Revenue by Fund

General Fund (10)

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Local	3,327,612	3,270,919	3,464,825	3,697,980	3,515,374
State	1,589,757	1,638,287	1,666,588	1,692,928	1,717,537
Total	4,917,369	4,909,206	5,131,413	5,390,908	5,232,911

The South Harrison Township Elementary School District's general fund (operating budget) totals \$5,232,911 for FY20. The general fund is made up of five main sources of revenue: (1) Fund Balance, or surplus; (2) State Aid; (3) Local Tax Levy; (4) Tuition; and (5) Other Miscellaneous sources (Facility rental, interest, etc.).

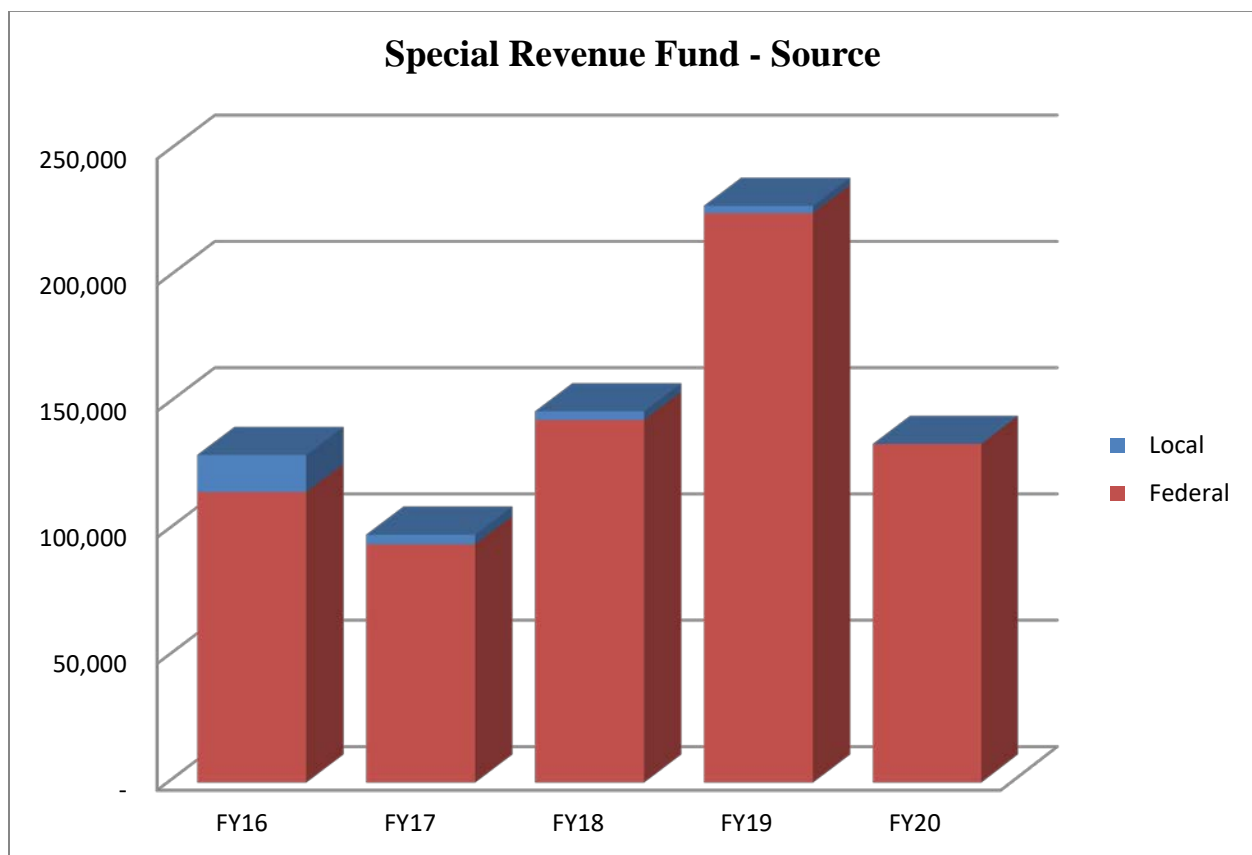


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Special Revenue Fund (20)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Local	14,694	3,808	3,427	2,898	-
Federal	114,926	94,232	143,465	225,406	134,000
Total	129,620	98,040	146,892	228,304	134,000

The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. An example of special revenue funds would include federal grants-in-aid such as the Every Student Succeeds Act (ESSA).

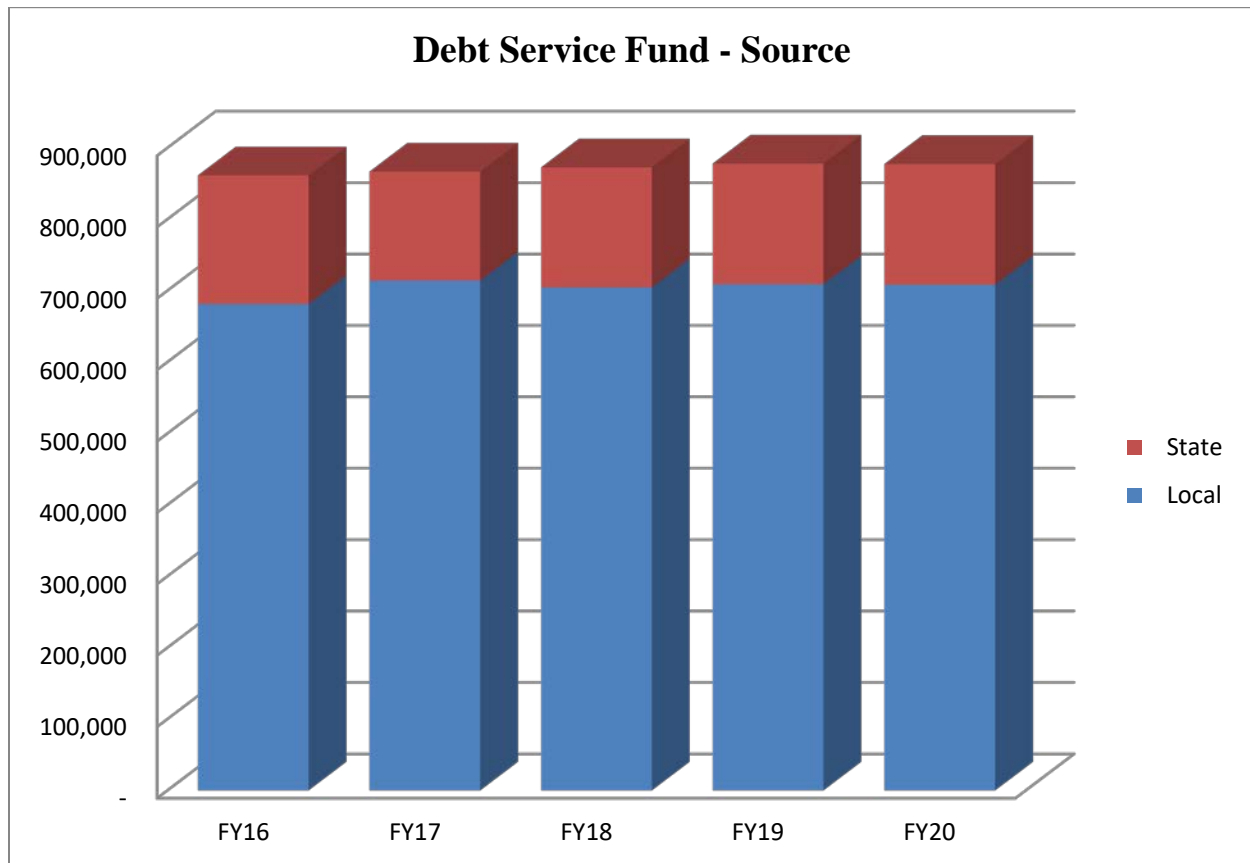


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Debt Service Fund (40)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Local	681,198	714,049	704,536	708,896	708,291
State	180,130	152,601	168,014	169,054	168,909
Total	861,328	866,650	872,550	877,950	877,200

Accounts for the accumulation of resources for, and the payment of, long-term debt including principal and interest on bonds issued to finance major property acquisition and construction.



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Revenue Detail by Source

General Fund (10)

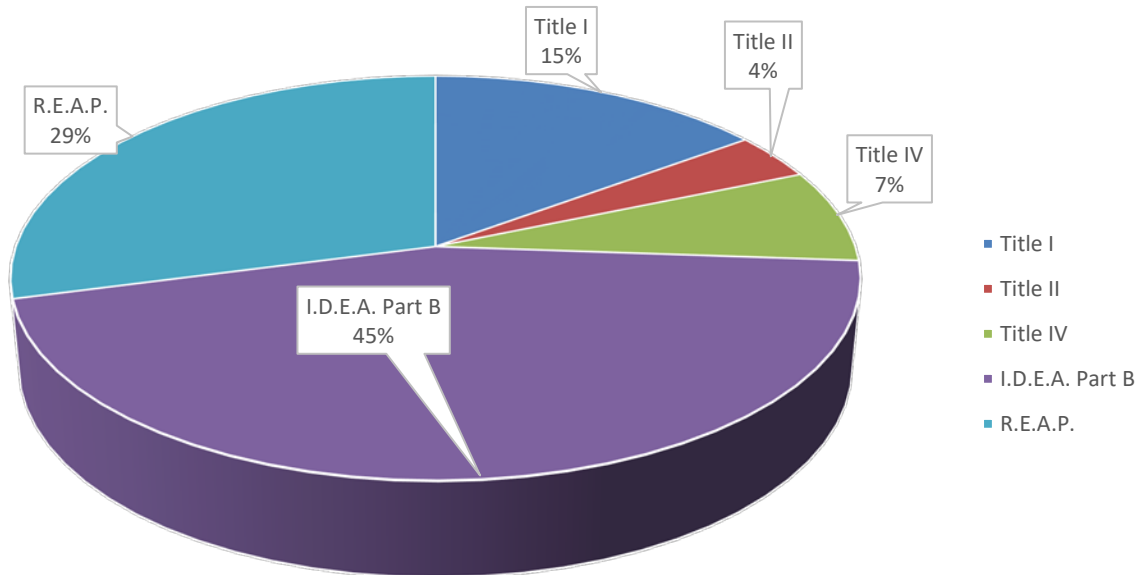
	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Local Sources					
Local Tax Levy	3,039,630	3,116,783	3,209,771	3,393,966	3,367,413
Tuition	12,385	28,922	28,726	14,000	14,000
Miscellaneous	14,285	15,753	22,565	10,000	10,000
Total Local Sources	3,066,300	3,161,458	3,261,062	3,417,966	3,391,413
State Sources					
Transportation Aid	31,891	35,253	35,253	140,825	140,825
School Choice Aid	229,224	257,877	257,877	222,822	247,431
Special Education Aid	207,121	210,863	210,863	302,902	302,902
Under Adequacy Aid	6,832	6,832	6,832	-	-
Equalization Aid	888,987	898,191	921,710	992,141	992,141
Security Aid	26,008	26,269	26,269	34,238	34,238
Supplemental Enrollment Growth Aid	149,760	149,760	149,760	-	-
Adjustment Aid	38,204	38,204	38,204	-	-
PARCC Readiness Aid	3,690	3,690	3,690	-	-
Per Pupil Growth Aid	3,690	3,690	3,690	-	-
Professional Learning Community Aid	-	3,830	3,830	-	-
Other State Aids	4,350	3,828	8,610	-	-
Total State Sources	1,589,757	1,638,287	1,666,588	1,692,928	1,717,537
Budgeted Fund Balance	-	-	-	262,120	123,961
Withdraw from Capital Reserve	-	-	-	-	-
Transfers from Other Funds	-	5	-	-	-
Adjustment for Prior Year Encumbrances	-	-	-	17,894	-
Actual Revenues (Over)/Under Expenditures	261,312	109,456	203,763	-	-
Total General Fund	4,917,369	4,909,206	5,131,413	5,390,908	5,232,911

2019-2020 Budget

Special Revenue Fund (20)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Local Sources					
Miscellaneous	14,694	3,808	3,427	2,898	-
Total Local Sources	14,694	3,808	3,427	2,898	-
Federal Sources					
Title I	18,465	18,749	18,635	37,638	20,000
Title II	3,310	5,715	6,045	11,171	5,000
Title III	-	-	-	1,725	-
Title IV	-	-	9,820	10,180	10,000
I.D.E.A. Part B	70,821	69,768	69,304	67,809	60,000
R.E.A.P.	22,330	-	39,661	96,883	39,000
Total Federal Sources	114,926	94,232	143,465	225,406	134,000
Total Special Revenue Fund	129,620	98,040	146,892	228,304	134,000

Special Revenue Fund by Source

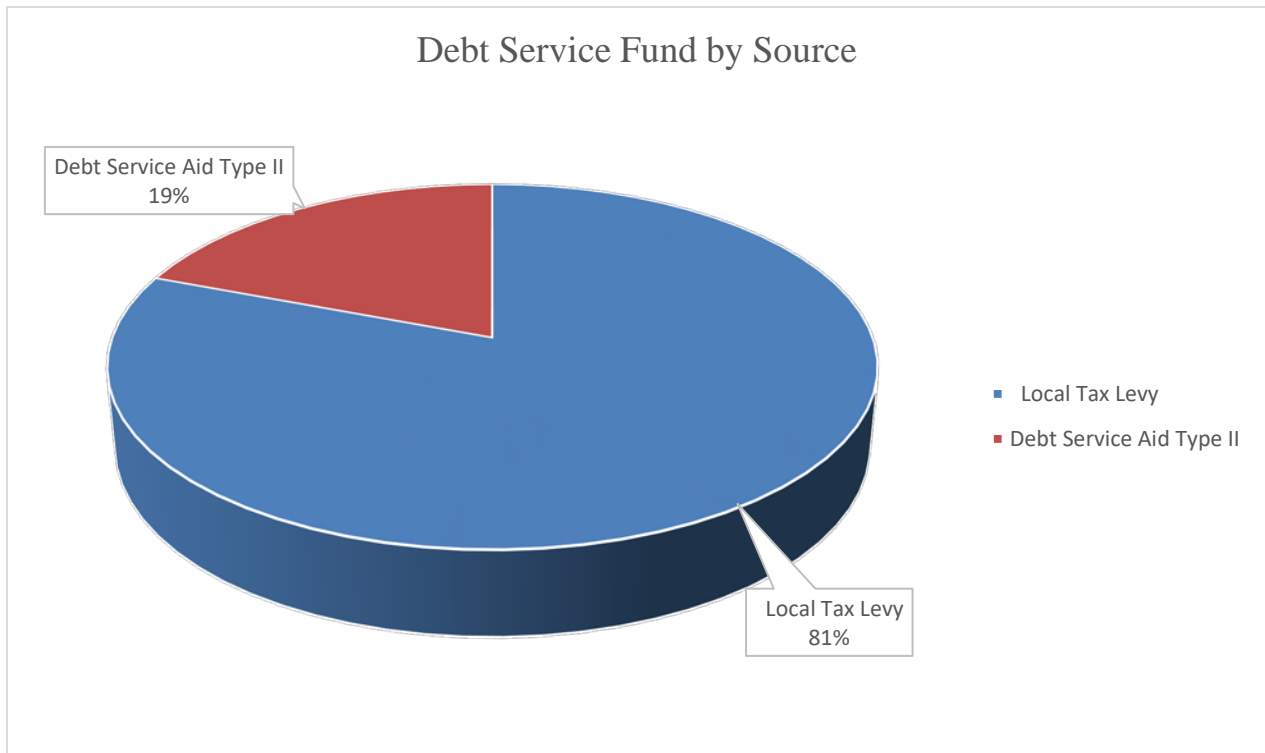


2019-2020 Budget

Debt Service Fund (40)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Local Sources					
Local Tax Levy	727,824	705,764	630,394	708,896	708,291
Miscellaneous	-	-	-	-	-
Budgeted Fund Balance	-	-	-	-	-
Total Local Sources	727,824	705,764	630,394	708,896	708,291
State Sources					
Debt Service Aid Type II	180,130	152,601	168,014	169,054	168,909
Total State Sources	180,130	152,601	168,014	169,054	168,909
Actual Revenues (Over)/Under Expenditures	(46,626)	8,285	74,142	-	-
Total Debt Service Fund	861,328	866,650	872,550	877,950	877,200

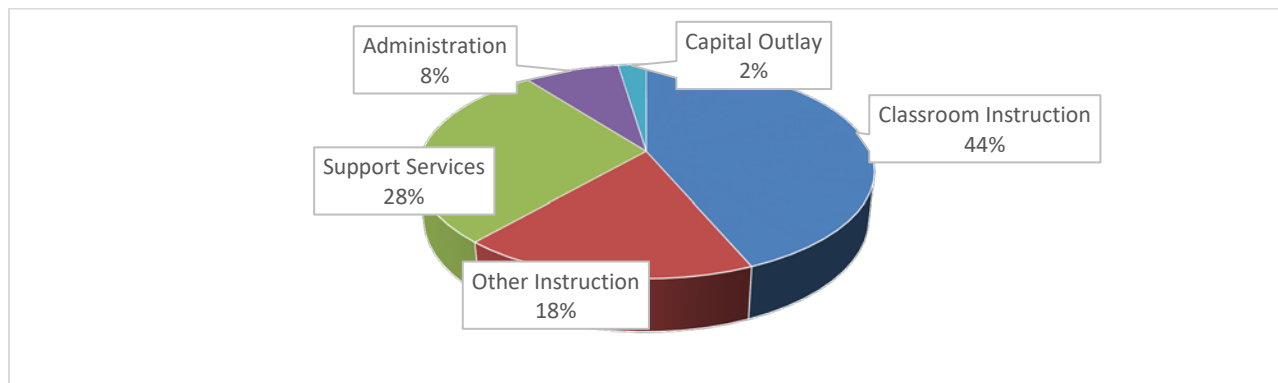
Debt Service Fund by Source



2019-2020 Budget

General Fund Appropriations – Program/Function

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Regular Programs	1,713,034	1,892,974	2,022,534	2,022,537	1,909,523
Special Education - Learning and/or Language Disabilities	269,290	-	-	-	-
Special Education - Pre-School Disabilities - Part Time	59,123	63,190	270	-	-
Special Education - Resource Room/Resource Center	-	286,754	311,900	327,229	336,980
Special Education - Home Instruction	1,488	1,020	3,287	2,500	2,500
Basic Skills/Remedial	58,523	43,205	-	-	-
School-Sponsored Extra Curricular Activities	3,999	15,538	14,879	11,535	13,710
Undistributed Instruction - Tuition	113,710	84,780	68,385	72,500	40,980
Attendance	6,913	7,107	7,329	9,550	13,511
Health Services	67,397	71,008	69,471	75,678	80,378
Speech/OT/PT and Related Services	161,124	145,442	134,742	150,775	160,965
Extraordinary Services	36,490	18,917	49,119	27,050	30,700
Guidance	30,586	31,748	17,567	22,367	24,972
Child Study Team	158,234	157,402	174,939	176,254	191,238
Improvement of Instruction Services	72,194	66,766	67,139	74,650	72,140
Educational Media Services/Library	63,104	38,339	77,040	79,904	82,049
Instructional Staff Training Services	1,242	4,935	2,474	4,345	9,308
General Administration	114,873	109,322	87,501	113,440	107,310
School Administration	140,508	144,584	156,118	160,144	163,066
Central Services	120,756	110,814	112,544	107,933	107,621
Administrative Information Technology	-	55,647	40,505	50,100	57,095
Required Maintenance for School Facilities	136,934	140,361	233,905	145,718	128,154
Custodial Services	353,831	340,718	322,442	345,002	366,890
Care and Upkeep of Grounds	10,853	15,218	22,968	22,000	31,100
Student Transportation Services	333,147	321,299	368,787	387,745	403,500
Personal Services - Unallocated Employee Benefits	652,336	733,985	757,435	873,809	844,132
Equipment	29,864	-	-	97,100	-
Interest Deposit to Capital Reserve	-	-	-	10	10
Facilities Acquisition and Construction Services	207,816	8,133	8,133	31,033	8,133
Transfer of Funds to Charter School	-	-	-	-	46,946
	4,917,369	4,909,206	5,131,413	5,390,908	5,232,911



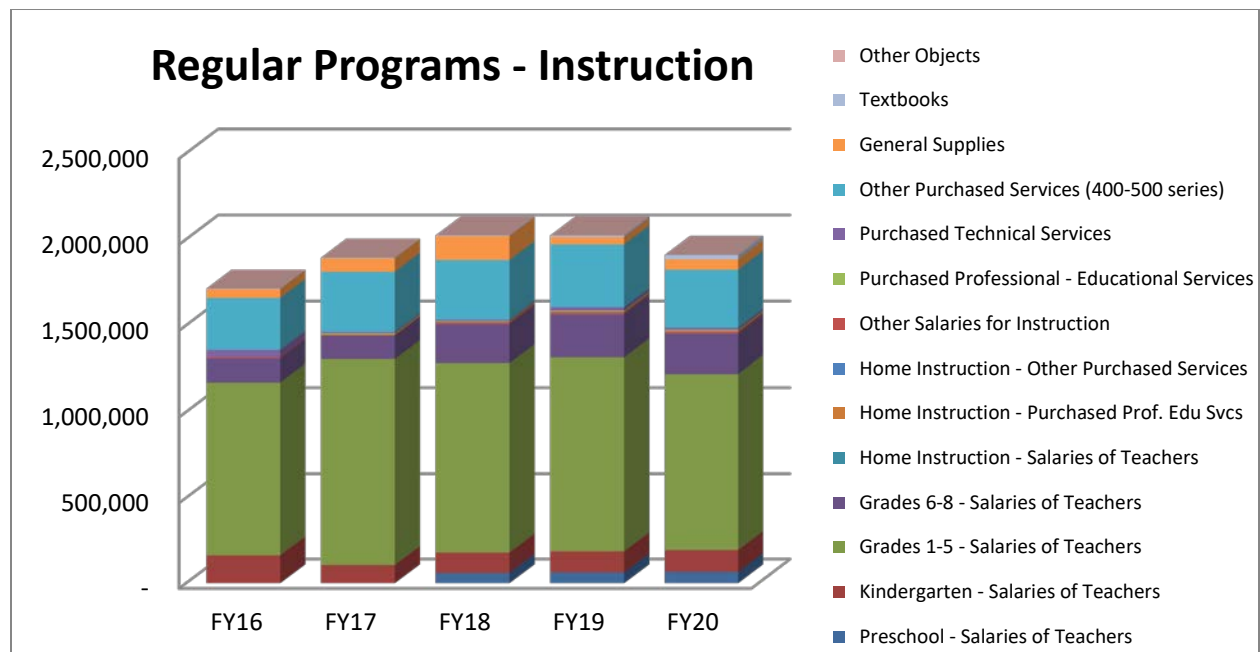
2019-2020 Budget

General Fund Appropriations – Program/Function at Object Level

Regular Programs – Instruction (11-1xx-100-xxx)

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Preschool - Salaries of Teachers	-	-	60,101	62,843	66,093
Kindergarten - Salaries of Teachers	163,199	106,744	119,101	123,385	128,247
Grades 1-5 - Salaries of Teachers	1,007,818	1,197,843	1,101,553	1,128,220	1,025,364
Grades 6-8 - Salaries of Teachers	136,774	133,749	225,827	249,622	231,874
Home Instruction - Salaries of Teachers	478	300	540	1,000	1,000
Home Instruction - Purchased Prof. Edu Svcs	-	-	-	1,000	-
Home Instruction - Other Purchased Services	-	-	-	150	-
Other Salaries for Instruction	6,968	7,159	12,155	12,520	12,872
Purchased Professional - Educational Services	-	8,250	5,188	6,745	7,800
Purchased Technical Services	42,401	7,776	8,112	20,255	13,675
Other Purchased Services (400-500 series)	301,691	349,661	346,902	364,628	336,600
General Supplies	50,305	78,348	138,464	41,895	60,456
Textbooks	2,203	3,144	4,591	10,274	25,542
Other Objects	1,197	-	-	-	-
	1,713,034	1,892,974	2,022,534	2,022,537	1,909,523

Regular Programs - Instruction (11-1XX-100-XXX) is used to record direct classroom instruction costs for regular education programs. A program is considered regular when its classes contain only regular education pupils, including mainstreamed special education pupils. The salaries of teachers and substitutes (Object 101) are detailed by the grade classifications used in the calculation of the adequacy budget under SFRA and are recorded under the applicable program codes (105-140).



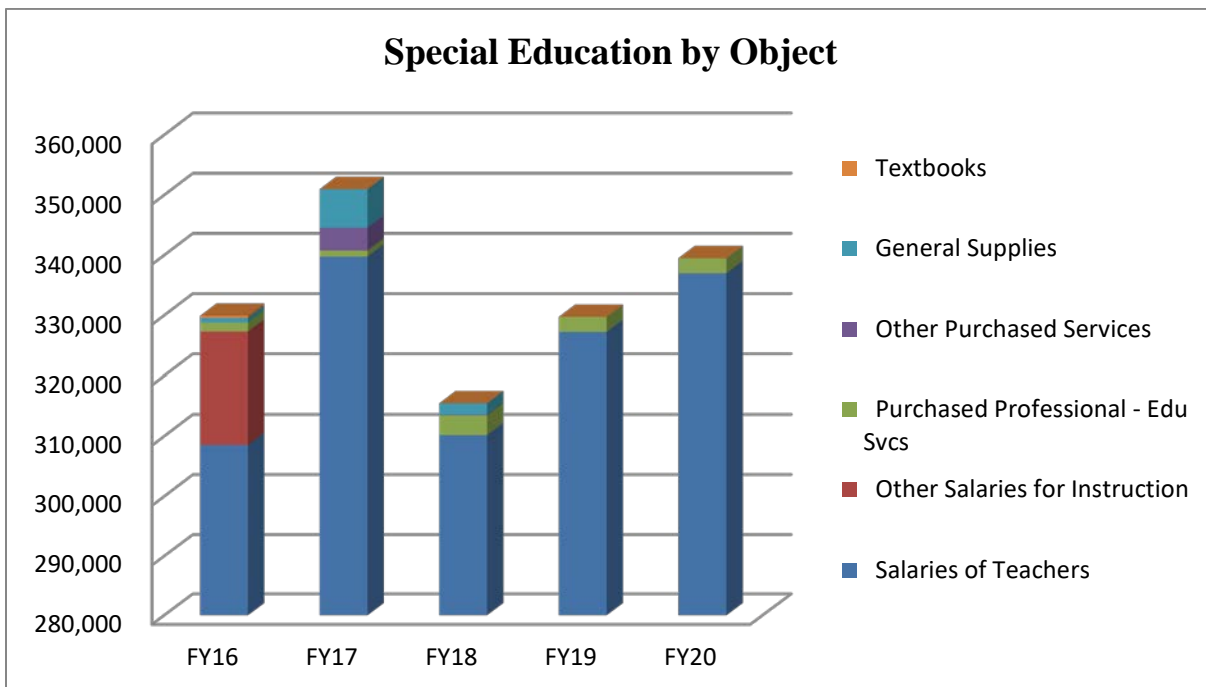
2019-2020 Budget

Special Education – Instruction (11-2xx-100-xxx)

Program Level	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Learning and/or Language Disabilities	269,290	-	-	-	-
Preschool Disabilities - Part Time	59,123	63,190	270	-	-
Resource Room/Resource Center	-	286,754	311,900	327,229	336,980
Home Instruction	1,488	1,020	3,287	2,500	2,500
	329,901	350,964	315,457	329,729	339,480

Object Level	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries of Teachers	308,540	339,749	310,180	327,229	336,980
Other Salaries for Instruction	18,746	-	-	-	-
Purchased Professional - Edu Svcs	1,488	1,020	3,287	2,500	2,500
Other Purchased Services	-	3,799	99	-	-
General Supplies	783	6,396	1,891	-	-
Textbooks	344	-	-	-	-
	329,901	350,964	315,457	329,729	339,480

Special Education – Instruction (11-2xx-100-xxx) is used to record the classroom costs of providing services as a result of individualized education programs (IEPs). A program is considered special when its classes contain only special education pupils. Costs are classified in accordance with the program categories.

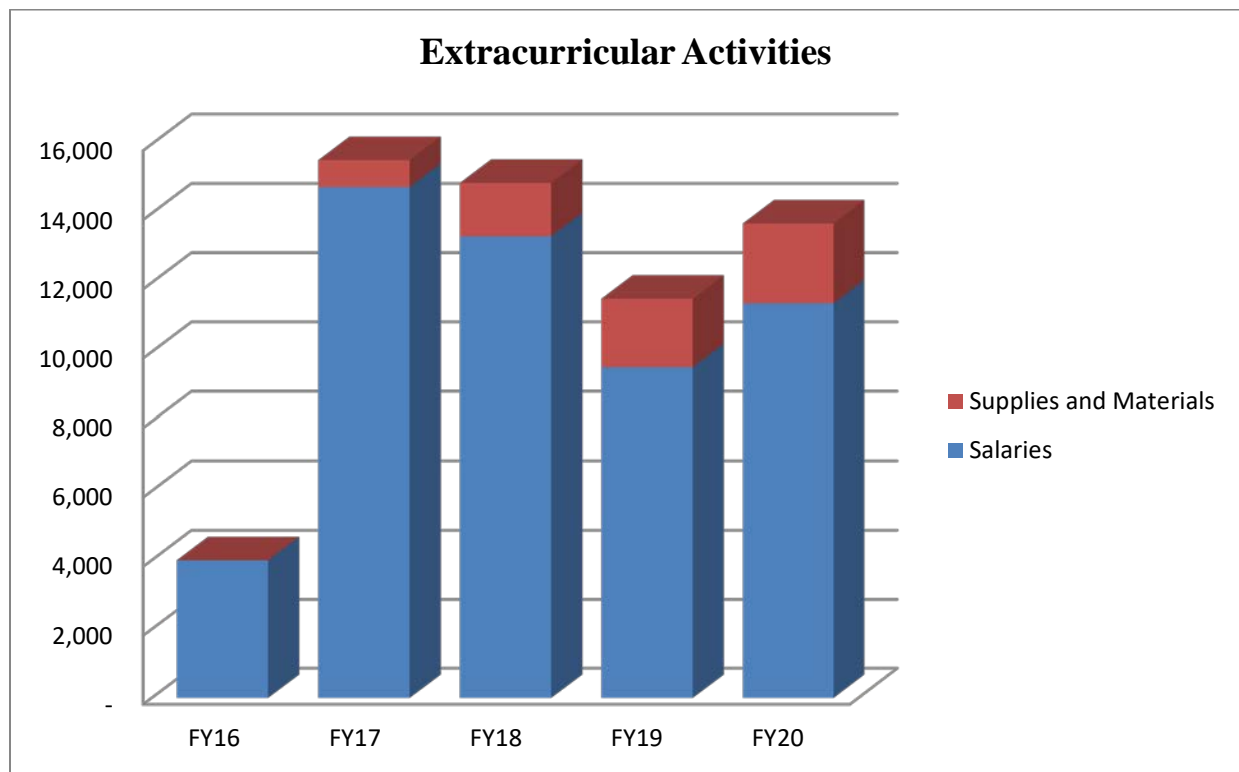


2019-2020 Budget

School-Sponsored Co-Curricular/Extra-Curricular Activities (11-401-100-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	3,999	14,761	13,337	9,555	11,400
Supplies and Materials	-	777	1,542	1,980	2,310
	3,999	15,538	14,879	11,535	13,710

School-Sponsored co-curricular/Extracurricular activities (11-401-100-XXX) is used to record the costs associated with District sponsored activities such as chorus, band, newspaper and student council.

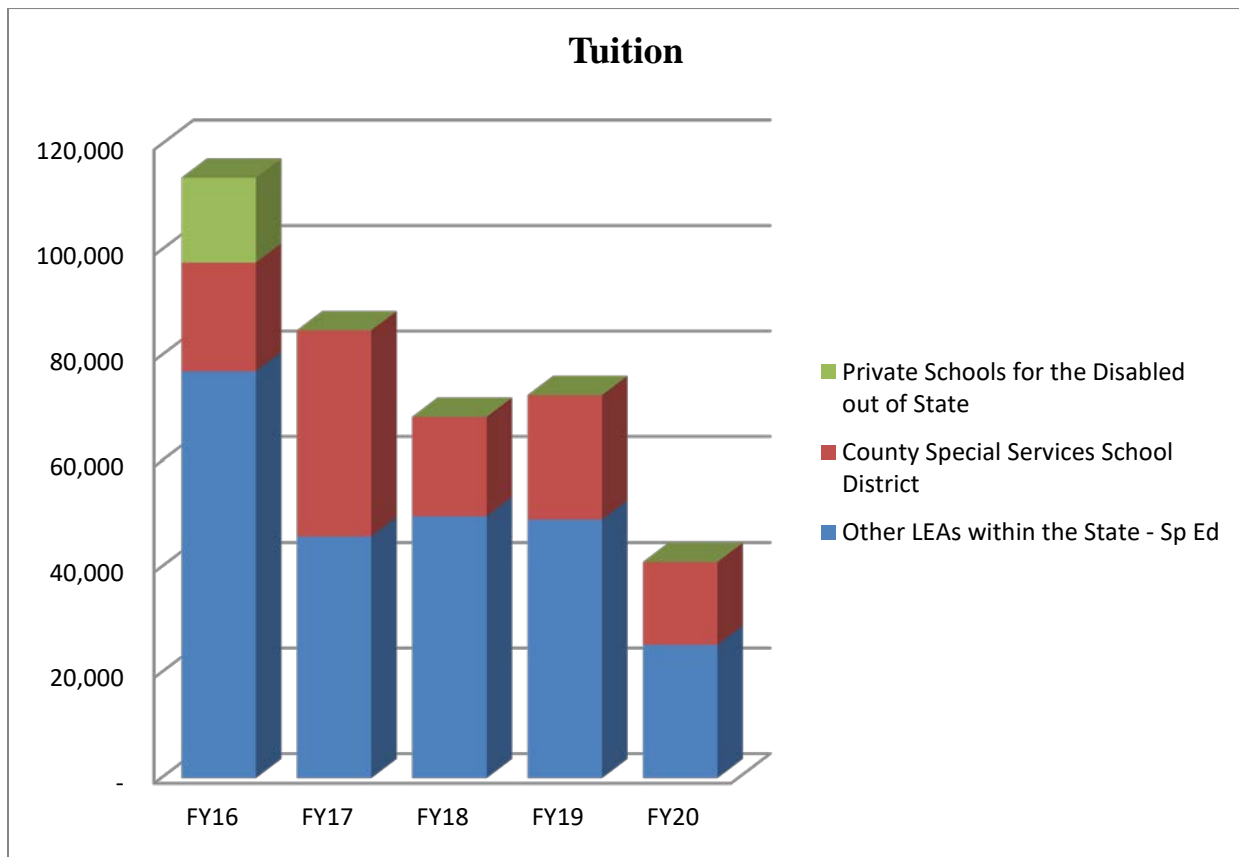


2019-2020 Budget

Undistributed Instruction – Tuition (11-000-100-5xx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Other LEAs within the State - Sp Ed	77,000	45,800	49,645	49,000	25,260
County Special Services School District	20,630	38,980	18,740	23,500	15,720
Private Schools for the Disabled out of State	16,080	-	-	-	-
	113,710	84,780	68,385	72,500	40,980

Undistributed expenditures are charges that are not readily assignable to a specific program. Tuition costs paid to other districts, private schools for the handicapped and special services school districts are recorded in Undistributed Instruction – Tuition.

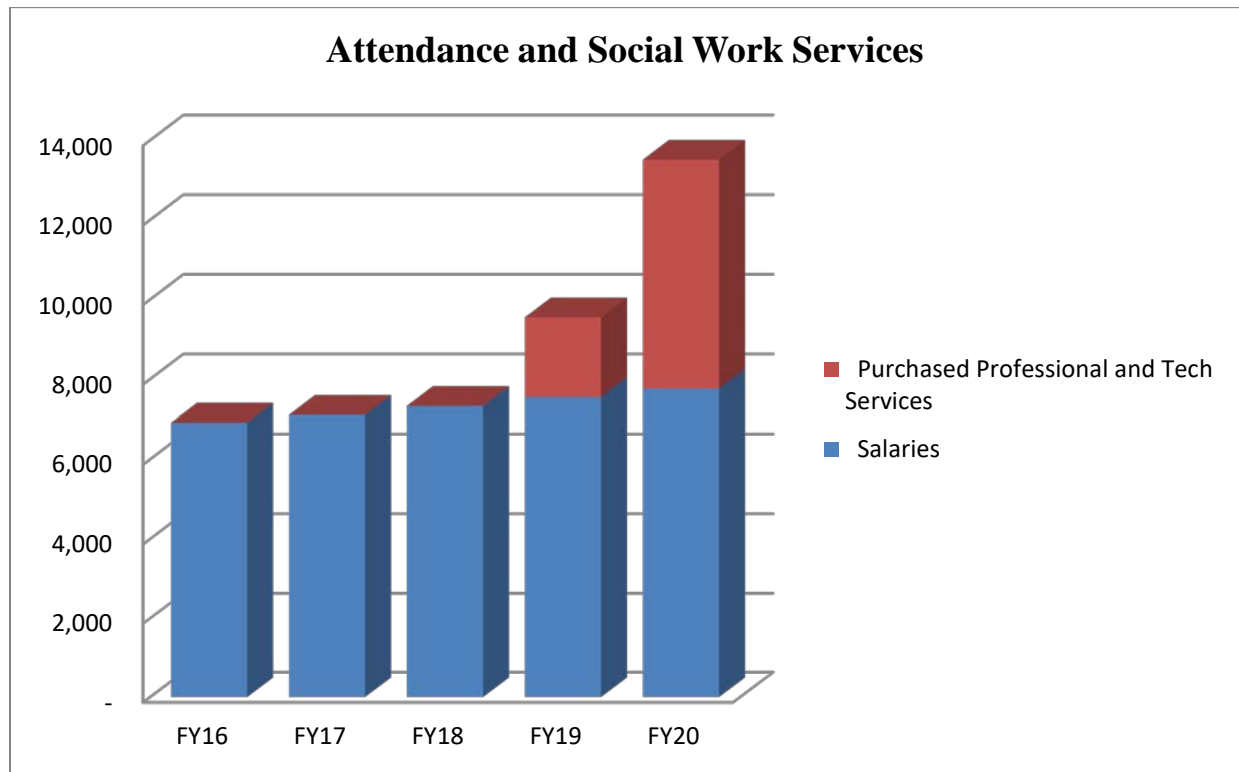


2019-2020 Budget

Attendance and Social Work Services (11-000-211-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	6,913	7,107	7,329	7,550	7,761
Purchased Professional and Tech Services	-	-	-	2,000	5,750
	6,913	7,107	7,329	9,550	13,511

Attendance services (11-000-211-XXX) is used to record the expenditures associated with activities designed to improve student attendance at school and which attempt to prevent or solve student problems. The collection, maintenance, and reporting of school attendance records, family characteristics data, census data, and other important information is recorded here.

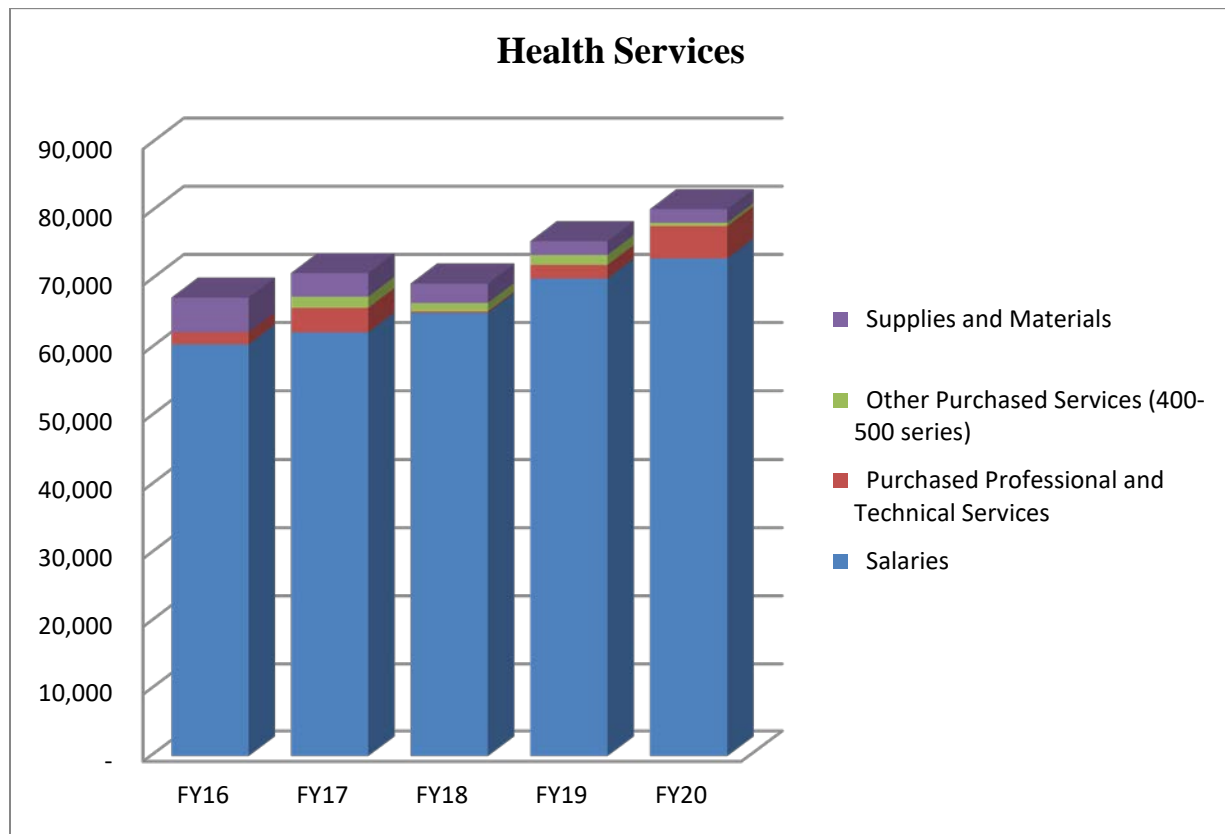


2019-2020 Budget

Health Services (11-000-213-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	60,546	62,308	65,161	70,203	73,153
Purchased Professional and Technical Services	1,795	3,600	216	2,000	4,750
Other Purchased Services (400-500 series)	-	1,642	1,244	1,475	475
Supplies and Materials	5,056	3,458	2,850	2,000	2,000
	67,397	71,008	69,471	75,678	80,378

Health services (11-000-213-XXX) is used to record the costs associated with physical and mental health services provided to students which are not direct instruction such as supervision of health services, health appraisal, screening for psychiatric services, periodic health examinations, emergency injury and illness care, nursing services, and communications with parents and medical officials.

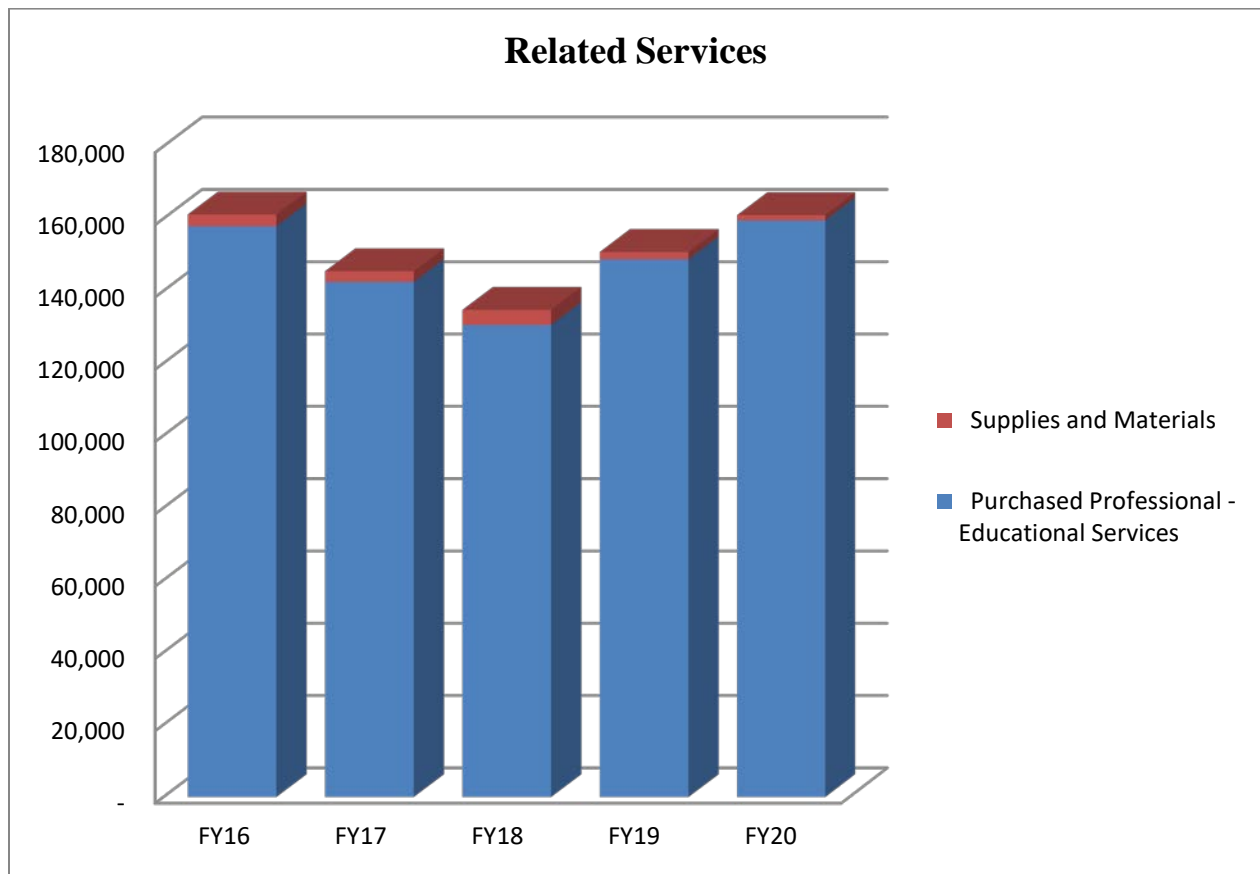


2019-2020 Budget

Speech, Occupational Therapy, Physical Therapy & Related Services

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Purchased Professional - Educational Services	157,869	142,442	130,574	148,750	159,465
Supplies and Materials	3,255	3,000	4,168	2,025	1,500
	161,124	145,442	134,742	150,775	160,965

Speech/Occupational Therapy/Physical Therapy and Related services (11-000-216-XXX) is used to record the costs of related services provided to students as a result of individualized education programs (IEPs) for services such as speech therapy, occupational therapy, physical therapy, and additional counseling.

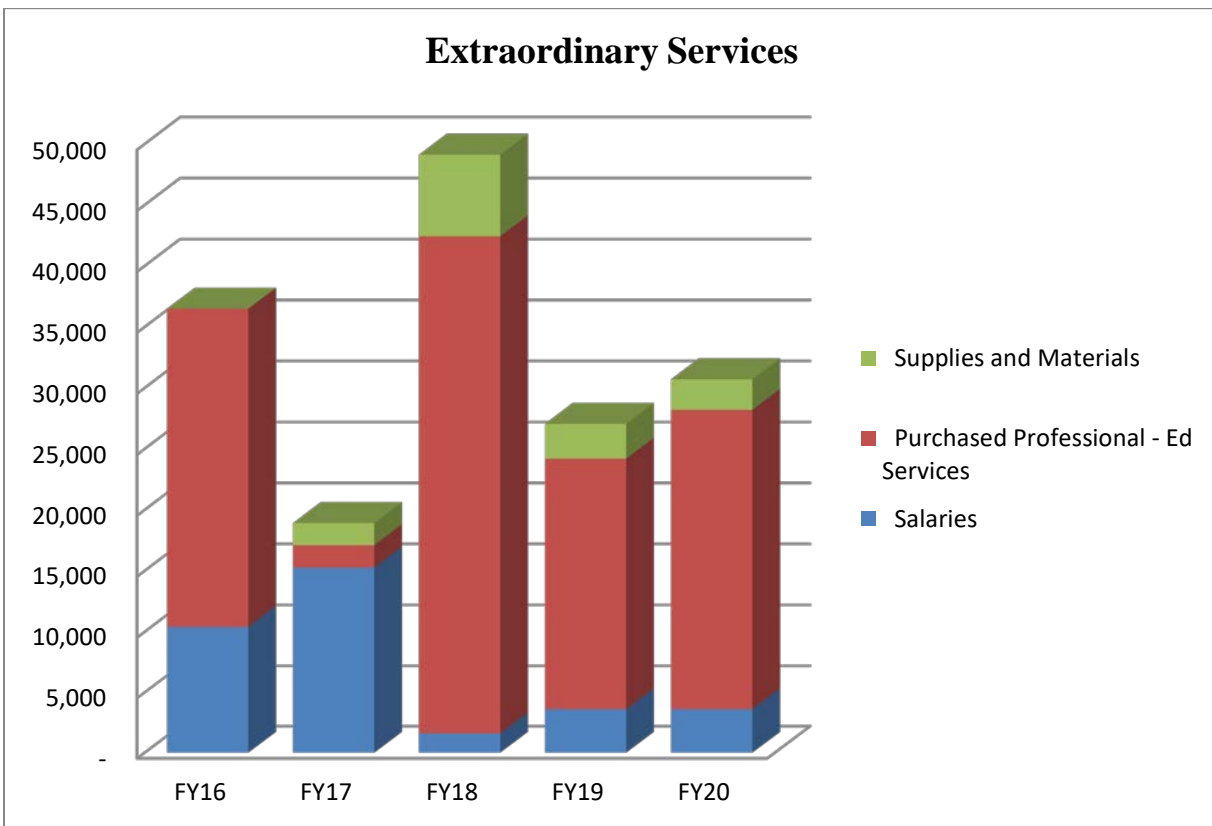


2019-2020 Budget

Extraordinary Services (11-000-217-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	10,396	15,262	1,598	3,600	3,600
Purchased Professional - Ed Services	26,094	1,838	40,837	20,600	24,600
Supplies and Materials	-	1,817	6,684	2,850	2,500
	36,490	18,917	49,119	27,050	30,700

Extraordinary services (11-000-217-XXX) is used to record the costs of services other than related services provided to students as a result of an IEP, which are unique to individual students, such as one-to-one aides.

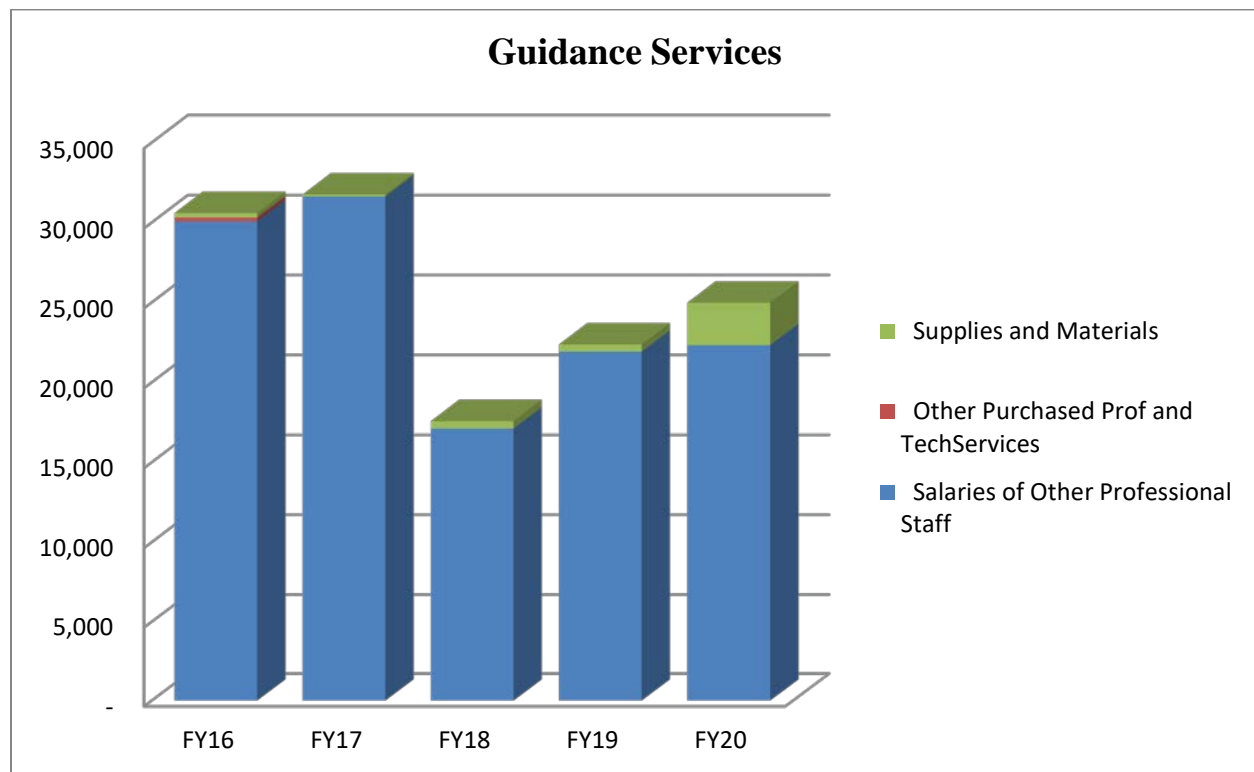


2019-2020 Budget

Guidance Services (11-000-218-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Other Professional Staff	30,071	31,624	17,100	21,917	22,322
Other Purchased Prof and Tech Services	232	-	-	-	-
Supplies and Materials	283	124	467	450	2,650
	30,586	31,748	17,567	22,367	24,972

Guidance (11-000-218-XXX) is used to record the costs associated with guidance services and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students other than attendance, health and child study team services. Guidance services includes counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for students. Guidance services also include pupil record maintenance – the compiling, maintaining and interpreting of records of individuals for such factors as physical and medical status, standardized test results, personal and social development, school performance and home background.

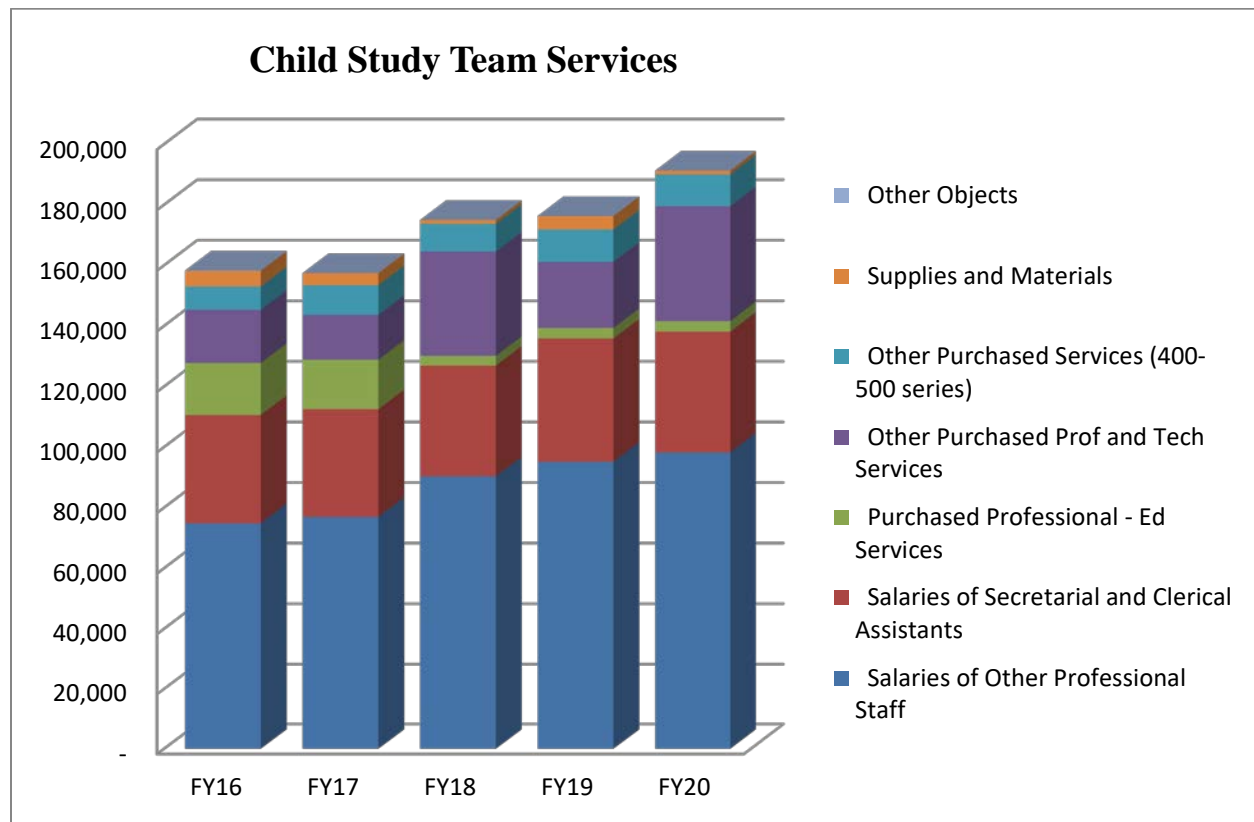


2019-2020 Budget

Child Study Team (11-000-219-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Other Professional Staff	74,809	76,928	90,329	95,140	98,177
Salaries of Secretarial and Clerical Assistants	35,748	35,537	36,524	40,680	39,877
Purchased Professional - Ed Services	17,172	16,338	3,216	3,450	3,500
Other Purchased Prof and Tech Services	17,550	14,805	34,461	21,854	37,934
Other Purchased Services (400-500 series)	7,707	9,789	9,127	10,680	10,500
Supplies and Materials	5,150	4,005	1,282	4,450	1,250
Other Objects	98	-	-	-	-
	158,234	157,402	174,939	176,254	191,238

Child Study Team services (11-000-219-XXX) is used to record the costs associated with the services provided by the child study team members. A child study team consists of a school psychologist, a learning disabilities teacher-consultant, and a school social worker. Child study team members may provide both support services in the development of the I.E.P. and may also provide the actual services for the implementation of the I.E.P.s.

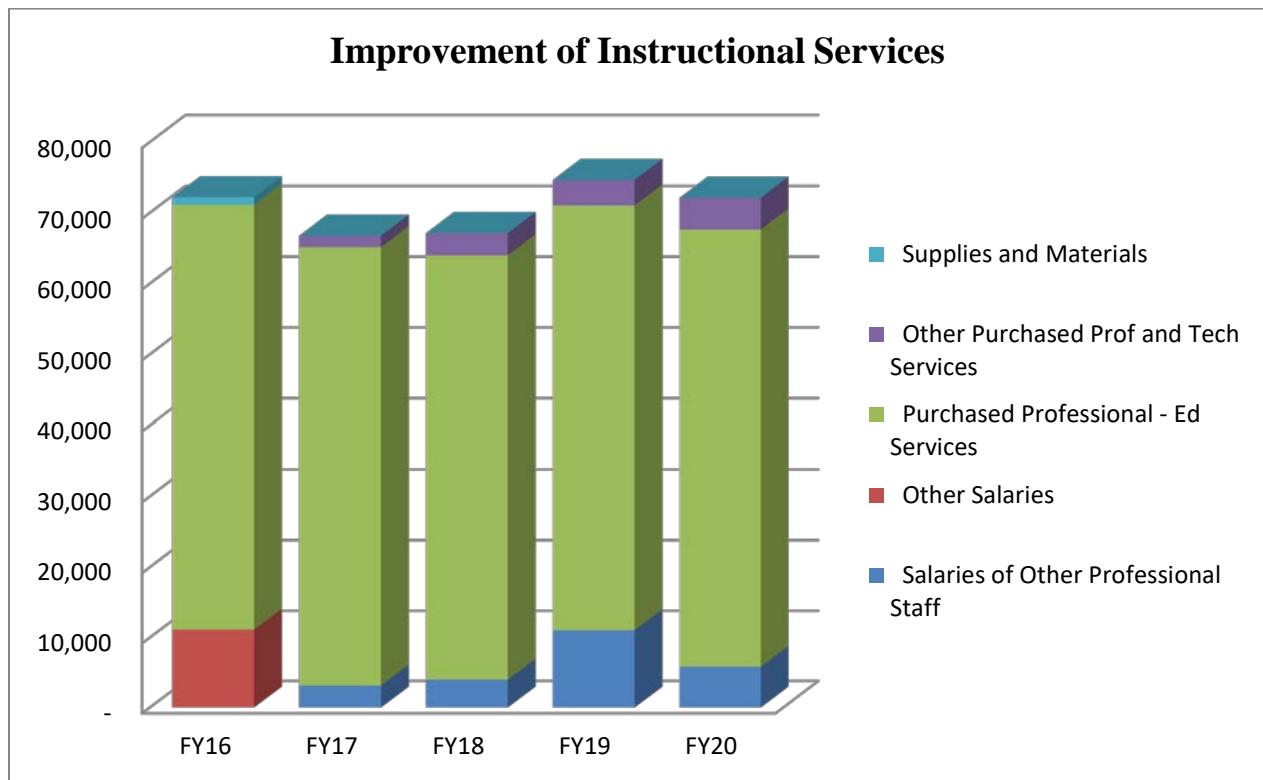


2019-2020 Budget

Improvement of Instruction Services (11-000-221-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Other Professional Staff	-	3,150	3,990	11,050	5,840
Other Salaries	11,139	-	-	-	-
Purchased Professional - Ed Services	60,000	62,000	60,000	60,000	61,800
Other Purchased Prof and Tech Services	-	1,616	3,149	3,600	4,500
Supplies and Materials	1,055	-	-	-	-
	72,194	66,766	67,139	74,650	72,140

Improvement of Instruction services (11-000-221-XXX) is used to record the costs associated with assisting instructional staff in planning, developing, and evaluating the process of providing valuable learning experiences for students. These activities include supervision of instruction services, curriculum development, and techniques of instruction, child development and understanding.

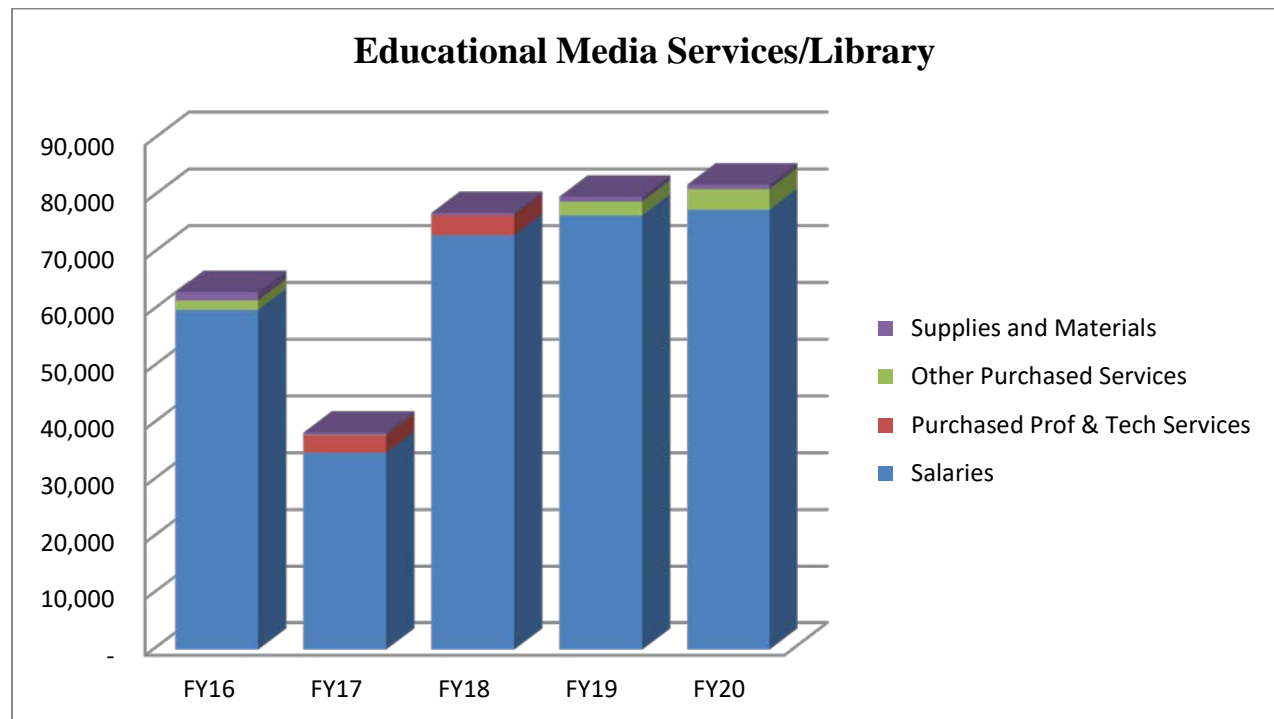


2019-2020 Budget

Educational Media Services/School Library (11-000-222-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	59,967	34,801	73,102	76,594	77,594
Purchased Prof & Tech Services	-	3,077	3,499	-	-
Other Purchased Services	1,663	80	-	2,450	3,635
Supplies and Materials	1,474	381	439	860	820
	63,104	38,339	77,040	79,904	82,049

Educational Media services/School Library (11-000-222-XXX) is used to record the costs associated with activities concerning the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as devices, content materials, methods, or experiences used for teaching and learning purposes. School library services, audiovisual services, and computer assisted instruction services are recorded here.

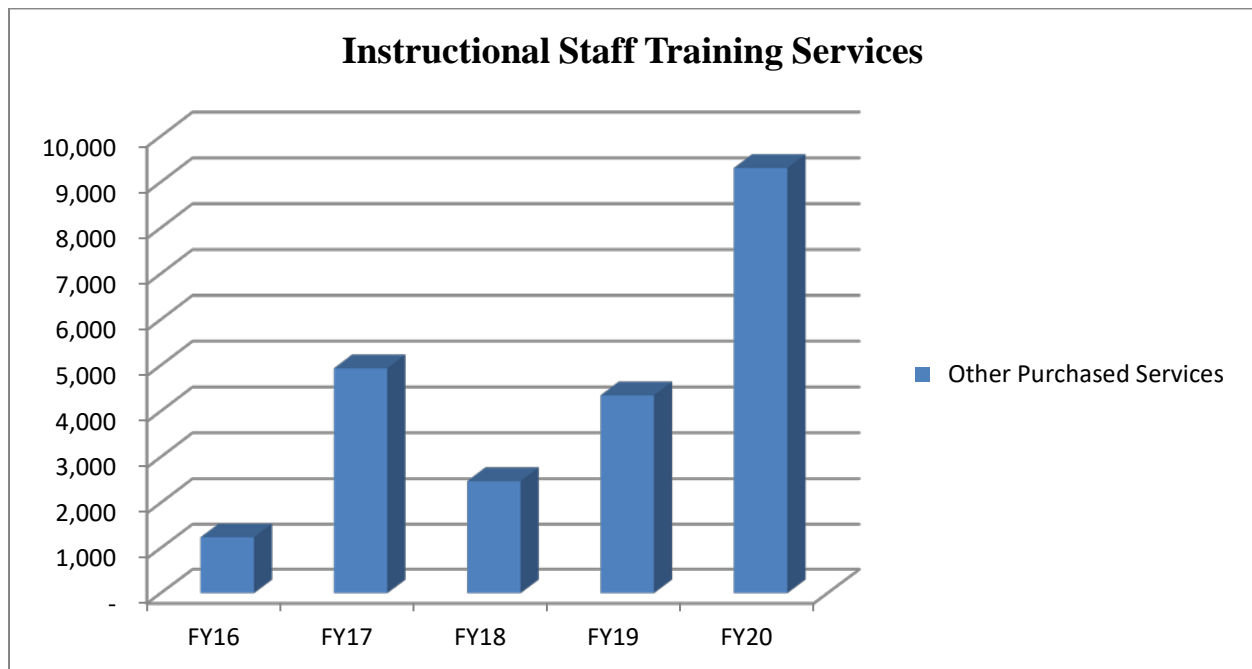


2019-2020 Budget

Instructional Staff Training Services (11-000-223-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Other Purchased Services	1,242	4,935	2,474	4,345	9,308
	1,242	4,935	2,474	4,345	9,308

Instructional Staff Training services (11-000-223-XXX) is used to record the activities that contribute to the professional or occupational growth and competence of members of the instructional staff during their time of service to the school system. Professional development costs are defined as those costs that represent reimbursement to teaching staff for attendance at out-of-district workshops and the costs of professional development activities for teachers which the district itself sponsors. The reimbursed development costs include registration reimbursement, travel costs, overnight accommodations, and meals.

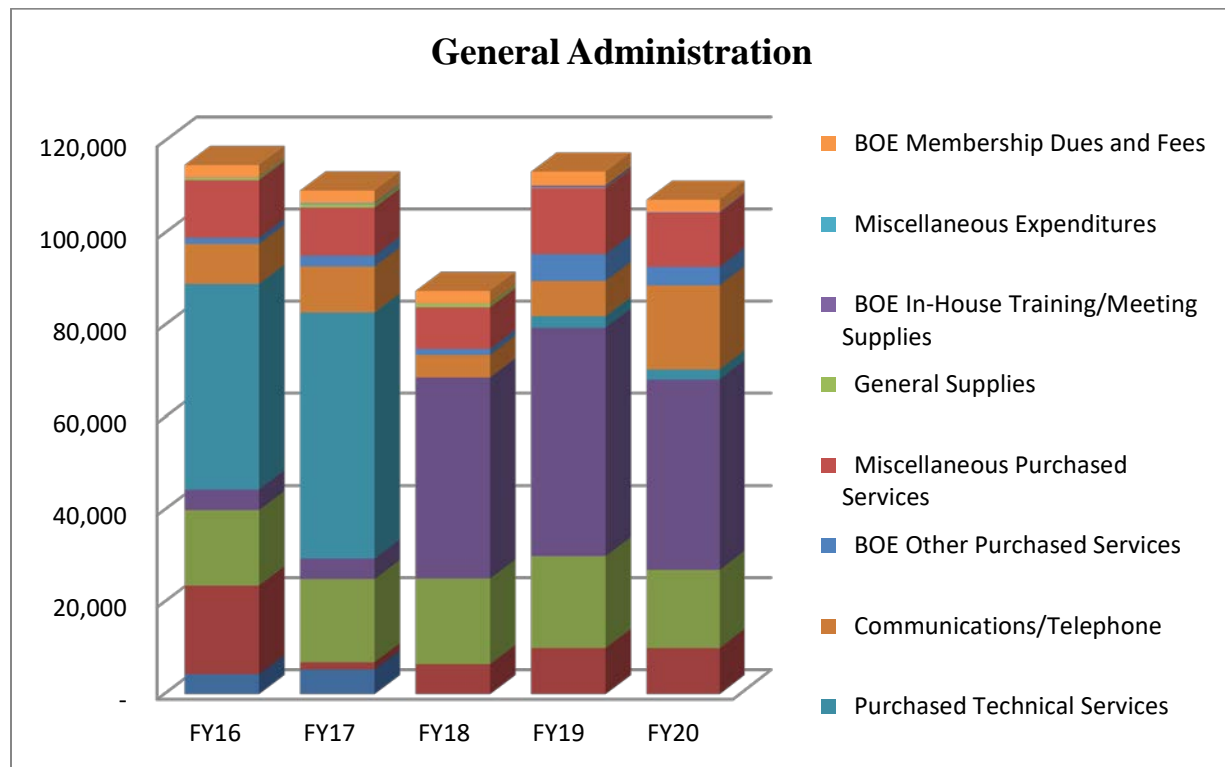


2019-2020 Budget

General Administration (11-000-230-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	4,334	5,331	-	-	-
Legal Services	19,245	1,581	6,507	10,000	10,000
Audit Fees	16,425	18,115	18,615	20,000	17,000
Other Purchased Professional Services	4,435	4,435	43,575	49,500	41,220
Purchased Technical Services	44,575	53,340	-	2,500	2,200
Communications/Telephone	8,692	10,002	4,899	7,670	18,300
BOE Other Purchased Services	1,341	2,359	1,301	5,830	4,000
Miscellaneous Purchased Services	12,537	10,457	9,061	14,300	11,640
General Supplies	524	737	816	140	-
BOE In-House Training/Meeting Supplies	28	65	38	500	250
Miscellaneous Expenditures	48	211	-	-	-
BOE Membership Dues and Fees	2,689	2,689	2,689	3,000	2,700
	114,873	109,322	87,501	113,440	107,310

General Administration (11-000-230-XXX) is used to record the costs associated with activities concerned with the establishing and administering of policy for operating the district. These include Board of Education (BOE) and executive administration services (Superintendent.)

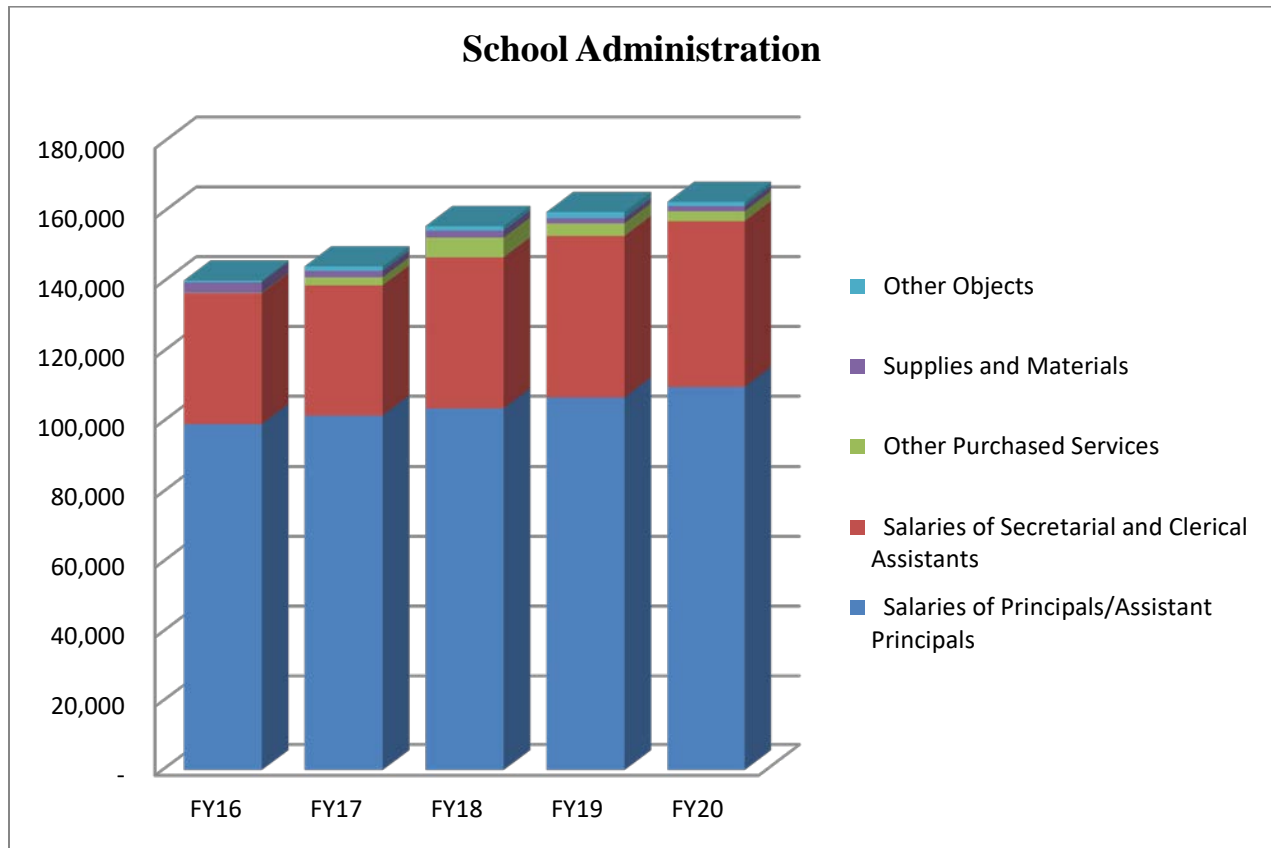


2019-2020 Budget

School Administration (11-000-240-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Principals/Assistant Principals	99,323	101,806	103,841	107,000	110,000
Salaries of Secretarial and Clerical Assistants	37,524	37,314	43,309	46,274	47,541
Other Purchased Services	155	2,338	5,689	3,620	2,825
Supplies and Materials	3,006	1,807	1,960	1,500	1,500
Other Objects	500	1,319	1,319	1,750	1,200
	140,508	144,584	156,118	160,144	163,066

School Administration (11-000-240-XXX) is used to record the costs associated with the overall administrative responsibility for a school. It includes the activities performed by the Principal, Assistant Principals, and other assistants while they supervise the operation of the school, evaluate staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the district.

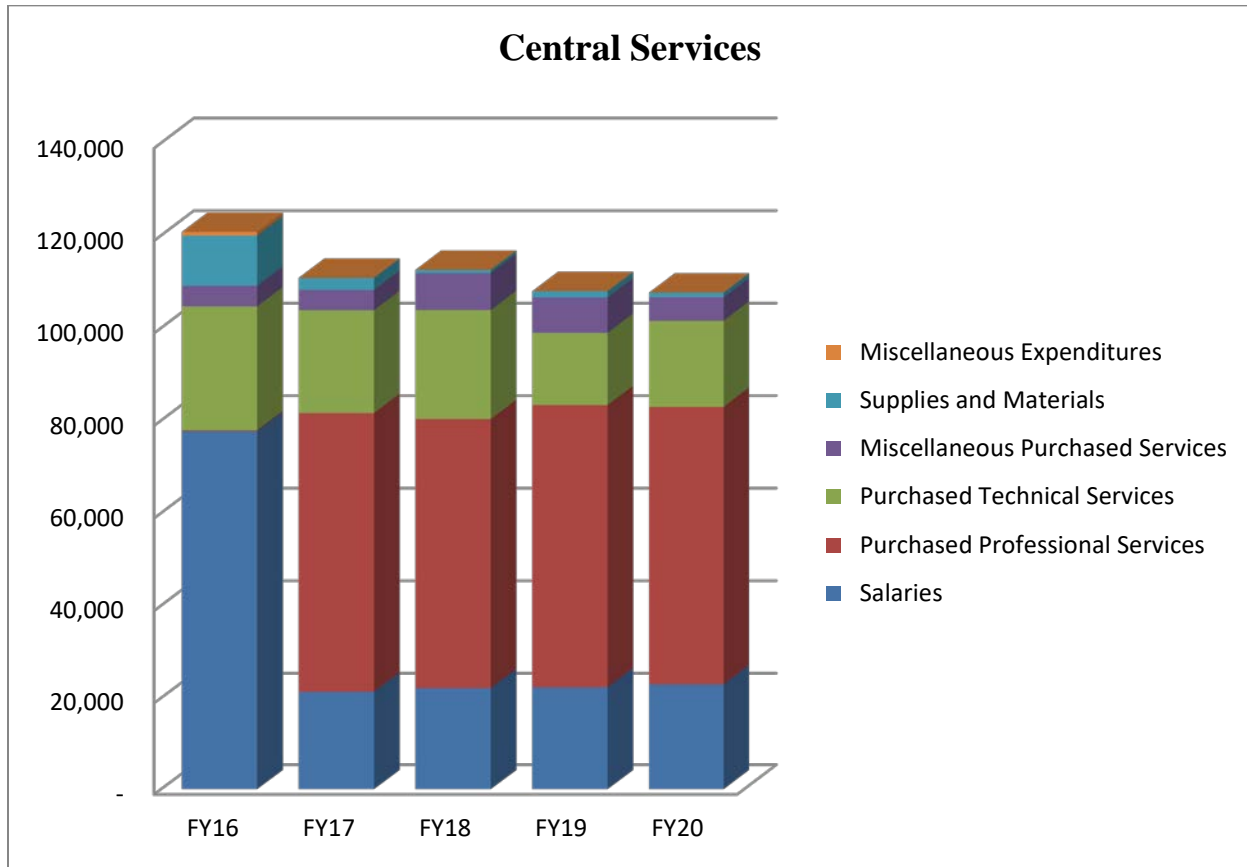


2019-2020 Budget

Central Services (11-000-251-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	77,674	21,322	22,119	22,318	22,946
Purchased Professional Services	230	60,263	58,183	61,000	60,000
Purchased Technical Services	26,742	22,234	23,553	15,600	18,600
Miscellaneous Purchased Services	4,474	4,395	8,004	7,675	5,075
Supplies and Materials	10,826	2,600	685	1,340	1,000
Miscellaneous Expenditures	810	-	-	-	-
	120,756	110,814	112,544	107,933	107,621

Central services (11-000-251-XXX) is used to record the business function and costs that support other administrative and instructional functions. The business function includes fiscal services, human resources, and purchasing. The salary for the chief business official and related expenditures are also included here.

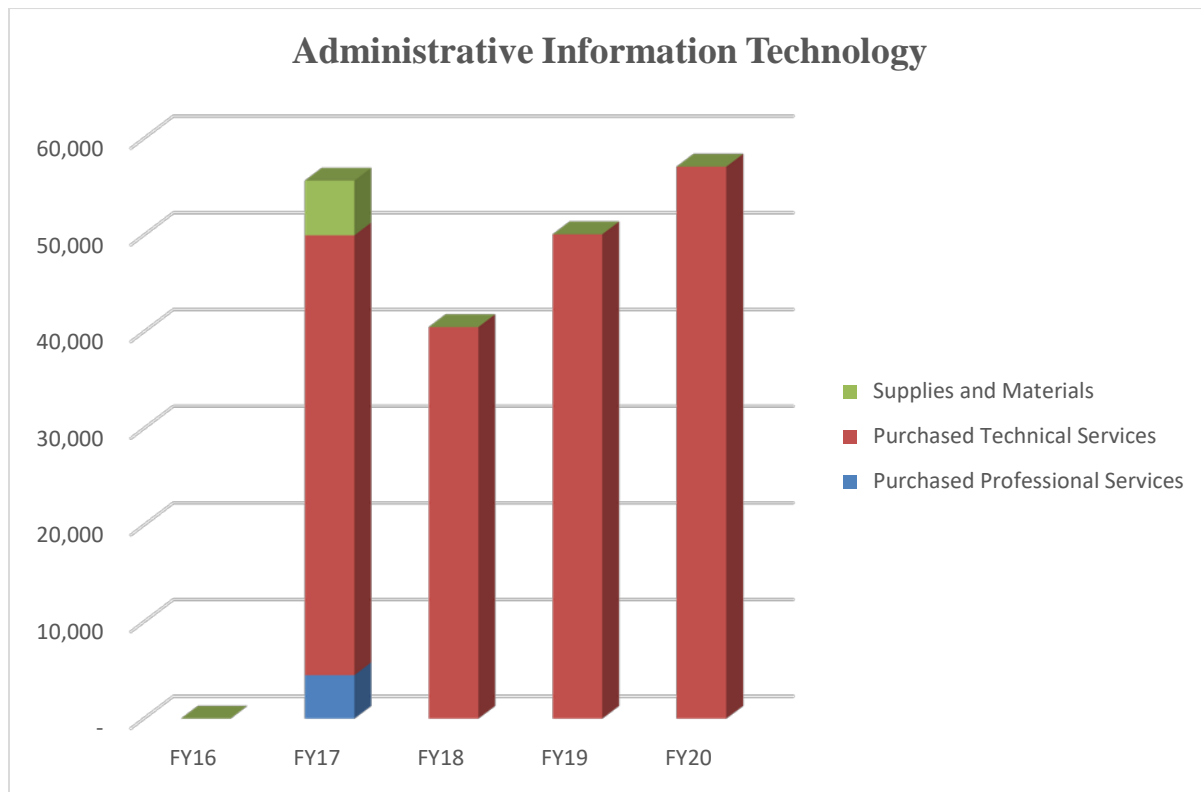


2019-2020 Budget

Administrative Information Technology (11-000-252-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Purchased Professional Services	-	4,500	-	-	-
Purchased Technical Services	-	45,486	40,505	50,100	57,095
Supplies and Materials	-	5,661	-	-	-
	-	55,647	40,505	50,100	57,095

Administrative Information Technology (11-000-252-XXX) is used to record activities that support the school District's information technology systems, including maintaining and supporting administrative networks and information systems, and processing data for administrative and managerial purposes. These activities include costs associated with the supervision of technology personnel, systems planning and analysis, systems application development, systems operation, network support services, and hardware and software maintenance and support.

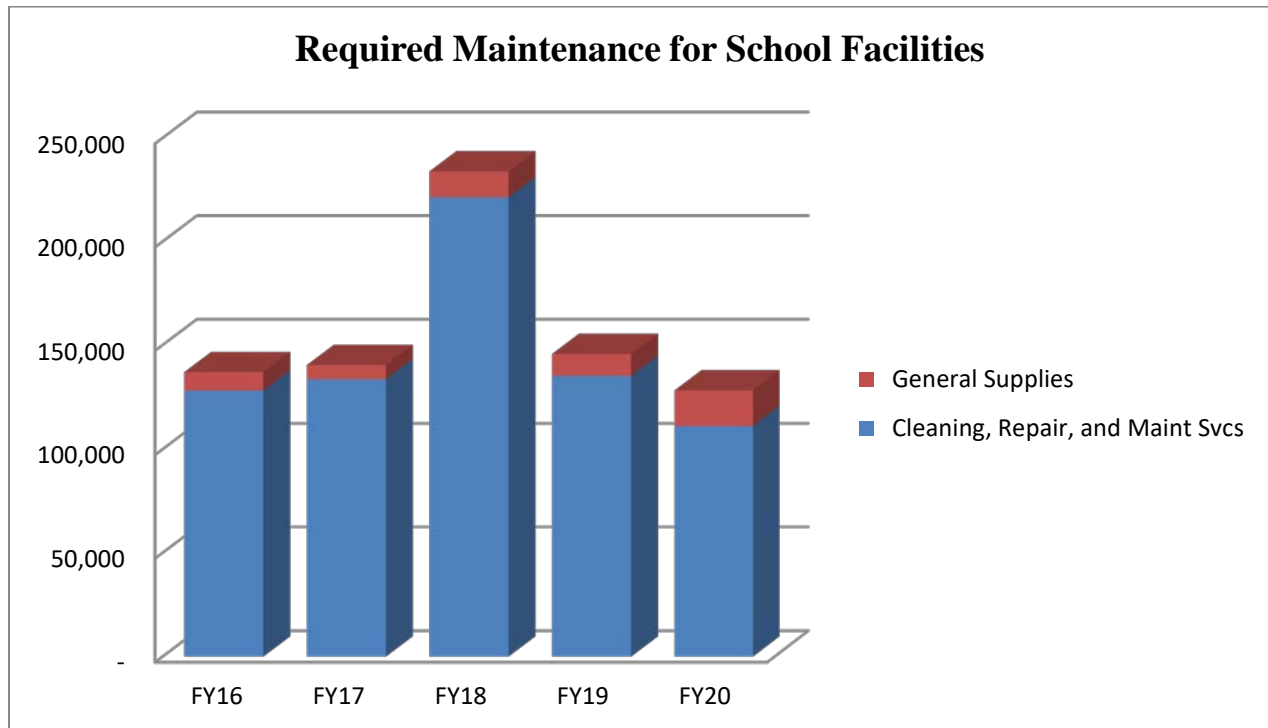


2019-2020 Budget

Required Maintenance for School Facilities (11-000-261-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Cleaning, Repair, and Maint Svcs	128,055	133,532	221,412	135,160	111,204
General Supplies	8,879	6,829	12,493	10,558	16,950
	136,934	140,361	233,905	145,718	128,154

Required Maintenance for School Facilities (11-000-261-XXX) is used to report the detailed appropriations for required maintenance of our District facilities and building systems. Required maintenance is defined as expenditures for specific maintenance activities required for system warranty purposes that are approved for repairs and replacements to keep a school facility open and safe for use or in its original condition.

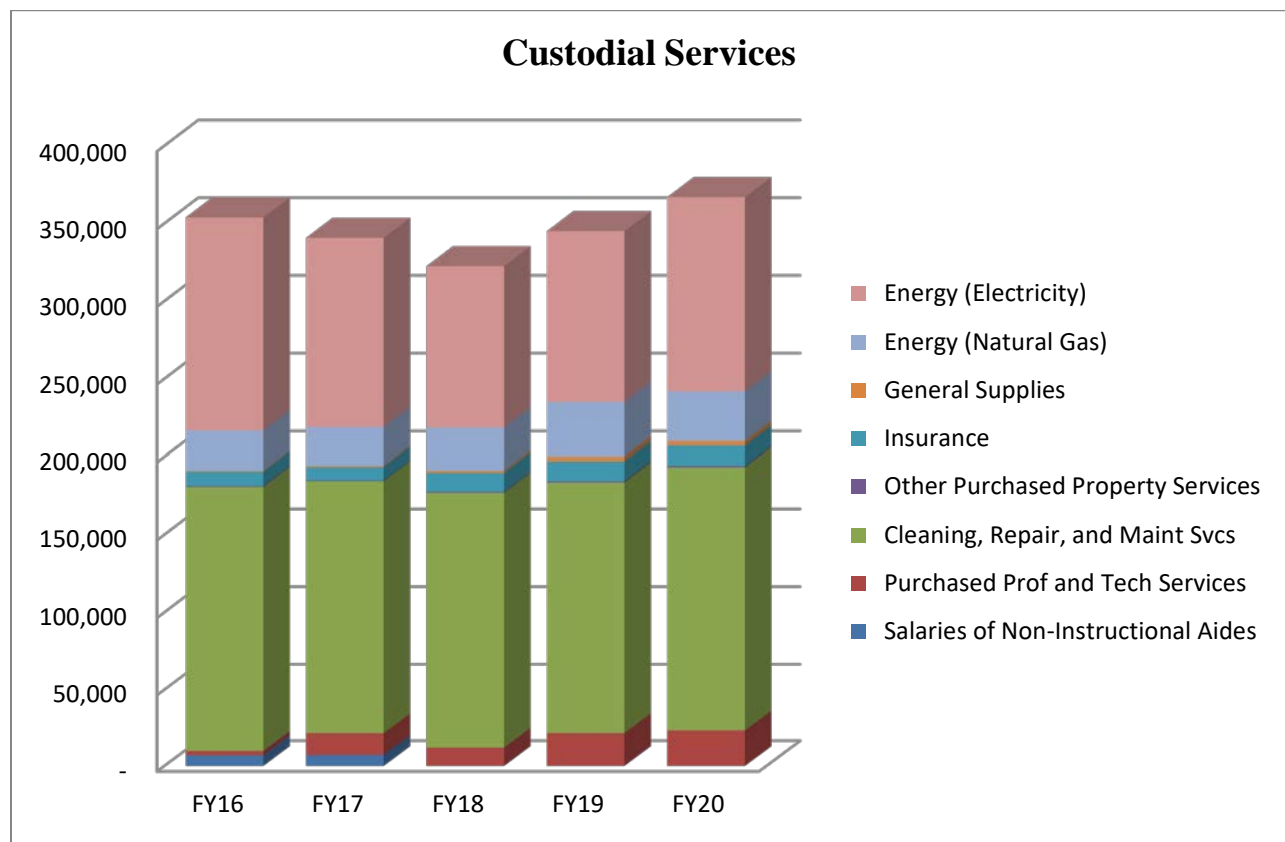


2019-2020 Budget

Custodial Services (11-000-262-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Non-Instructional Aides	6,968	7,159	-	-	-
Purchased Prof and Tech Services	2,866	14,345	12,006	21,585	23,275
Cleaning, Repair, and Maint Svcs	170,910	162,901	164,938	162,000	170,000
Other Purchased Property Services	600	512	681	720	900
Insurance	9,150	8,560	12,136	12,700	13,000
General Supplies	538	723	1,257	2,997	2,715
Energy (Natural Gas)	25,639	24,797	27,625	35,000	32,000
Energy (Electricity)	137,160	121,721	103,799	110,000	125,000
	353,831	340,718	322,442	345,002	366,890

Custodial services (11-000-262-XXX) is used for expenditures for the daily upkeep of the facilities that would not otherwise be required to maintain its original condition over its useful life. This includes custodial services, routine maintenance and other operational costs. Custodial services include expenditures for the cleaning of a school facility and the cleaning or repair of movable furnishings or equipment.

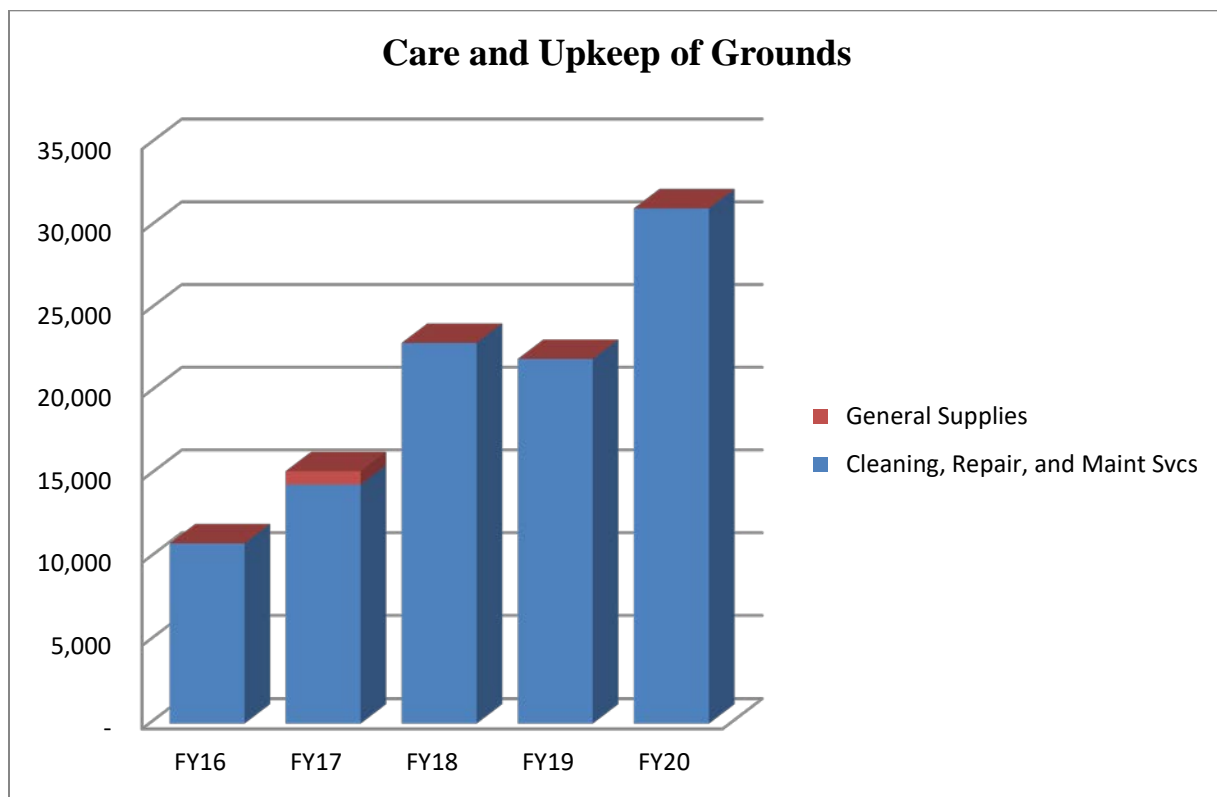


2019-2020 Budget

Care and Upkeep of Grounds (11-000-263-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Cleaning, Repair, and Maint Svcs	10,853	14,405	22,968	22,000	31,100
General Supplies	-	813	-	-	-
	10,853	15,218	22,968	22,000	31,100

Care and Upkeep of Grounds (11-000-263-XXX) is used to record the activities of maintaining and improving the land, but not the buildings. These include snow removal, landscaping, and athletic field preparation and maintenance.

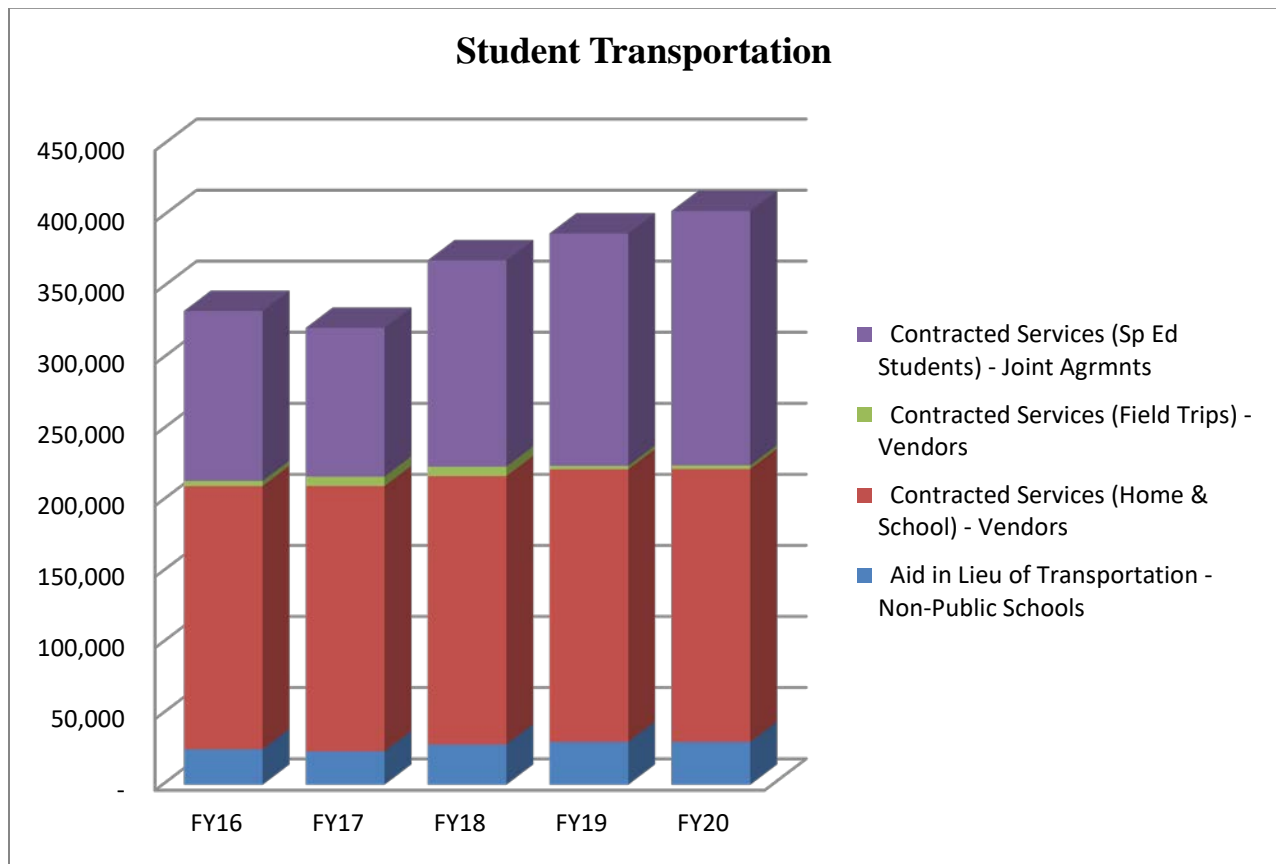


2019-2020 Budget

Student Transportation (11-000-270-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Aid in Lieu of Transportation - Non-Public Schools	24,820	23,331	28,139	30,000	30,000
Contracted Services (Home & School) - Vendors	185,079	186,641	188,825	191,700	192,000
Contracted Services (Field Trips) - Vendors	3,680	6,613	6,625	2,500	2,500
Contracted Services (Sp Ed Students) - Joint Agrmnts	119,568	104,714	145,198	163,545	179,000
	333,147	321,299	368,787	387,745	403,500

Student Transportation services (11-000-270-XXX) is used to record the costs associated with conveying students between home and school, and from school to other school related activities. This function includes the supervision of student transportation services as well as vehicle servicing and maintenance.

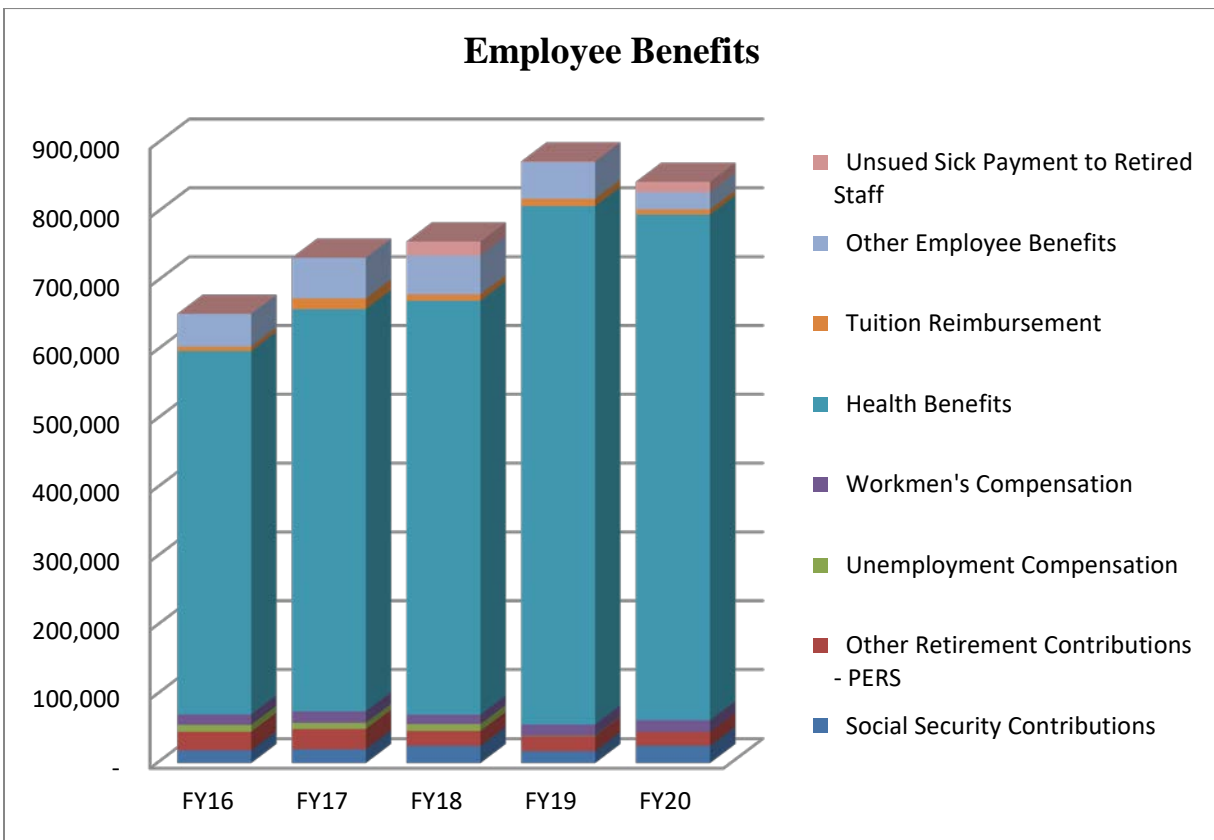


2019-2020 Budget

Employee Benefits (11-000-291-2xx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Social Security Contributions	18,298	19,769	24,851	17,090	25,000
Other Retirement Contributions - PERS	26,972	29,569	21,621	21,983	20,000
Unemployment Compensation	10,066	8,754	10,000	583	-
Workmen's Compensation	15,090	16,888	13,700	16,161	17,000
Health Benefits	527,843	584,186	601,263	753,000	734,632
Tuition Reimbursement	6,526	15,740	9,232	10,788	7,500
Other Employee Benefits	47,541	59,079	56,271	53,500	25,000
Unused Sick Payment to Retired Staff	-	-	20,497	704	15,000
	652,336	733,985	757,435	873,809	844,132

Personal services – Employee Benefits (11-XXX-XXX-2XX) is used to report the employee benefits for district staff whose salaries are reported in the general fund.

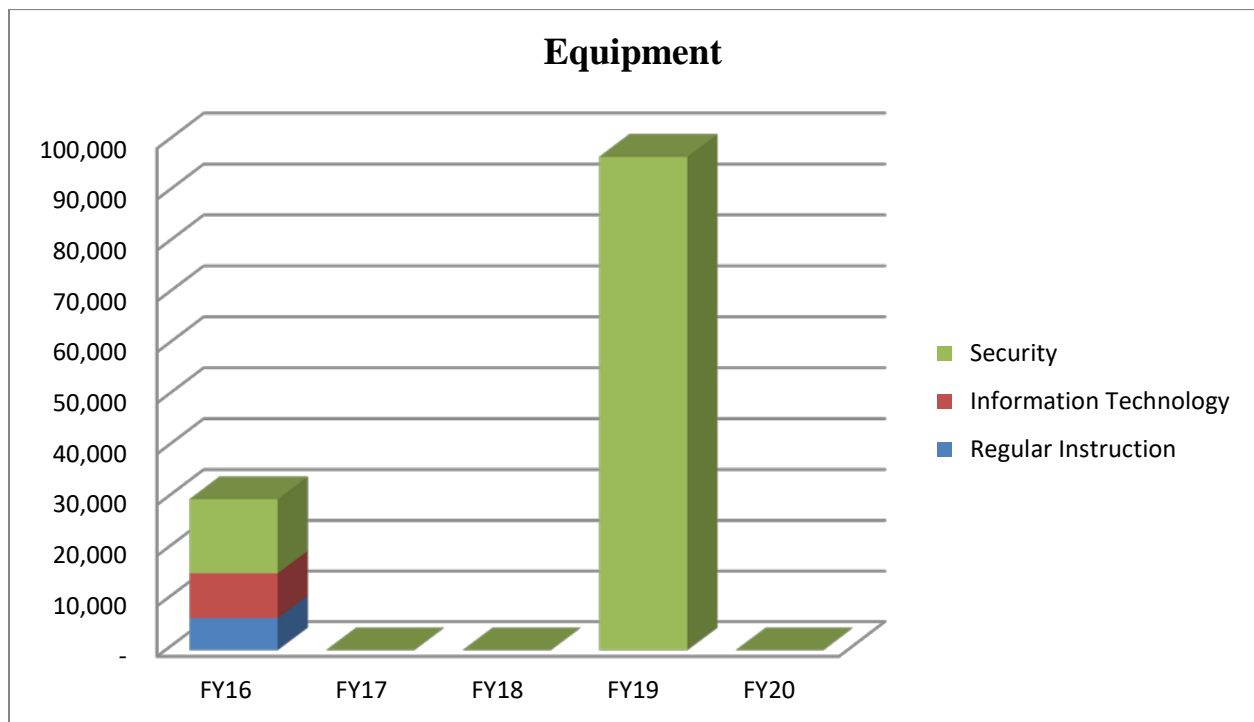


2019-2020 Budget

Capital Outlay – Equipment (12-xxx-xxx-73x)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Regular Instruction	6,377	-	-	-	-
Information Technology	8,889	-	-	-	-
Security	14,598	-	-	97,100	-
	29,864	-	-	97,100	-

Equipment (12-XXX-XXX-73X) items are any instrument, machine, apparatus, or set of articles (including software) which meets all of the following criteria: Retains its original shape, appearance, and character with use; does not lose its identity through fabrication or incorporation into a more complex unit; it is non-expendable, that is, if the item is damaged it is more feasible to repair the item than replace it; under normal conditions of use it can be expected to serve its purpose for at least one year. The capitalization threshold has been set at \$2,000 for financial reporting purposes.

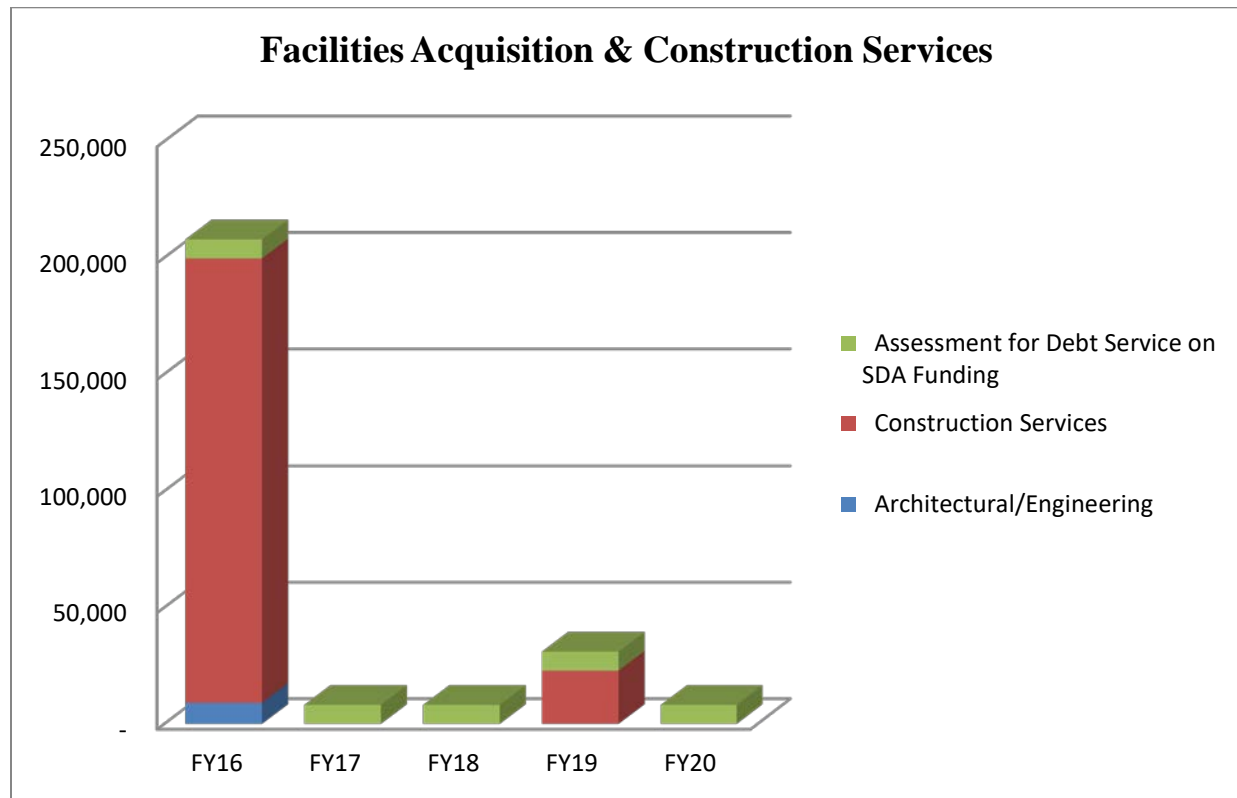


2019-2020 Budget

Capital Outlay – Facilities Acquisition and Construction Services (12-000-400-xxx)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Architectural/Engineering	9,000	-	-	-	-
Construction Services	190,683	-	-	22,900	-
Assessment for Debt Service on SDA Funding	8,133	8,133	8,133	8,133	8,133
	207,816	8,133	8,133	31,033	8,133

Facilities Acquisition and Construction services (12-000-400-XXX) is used to record activities funded by current revenues concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions, and improving sites. The capital projects fund (Fund 30) accounts for major capital facility improvements where the source of revenue would be the sale of bonds, grants, or transfers from the general fund to augment the grant.



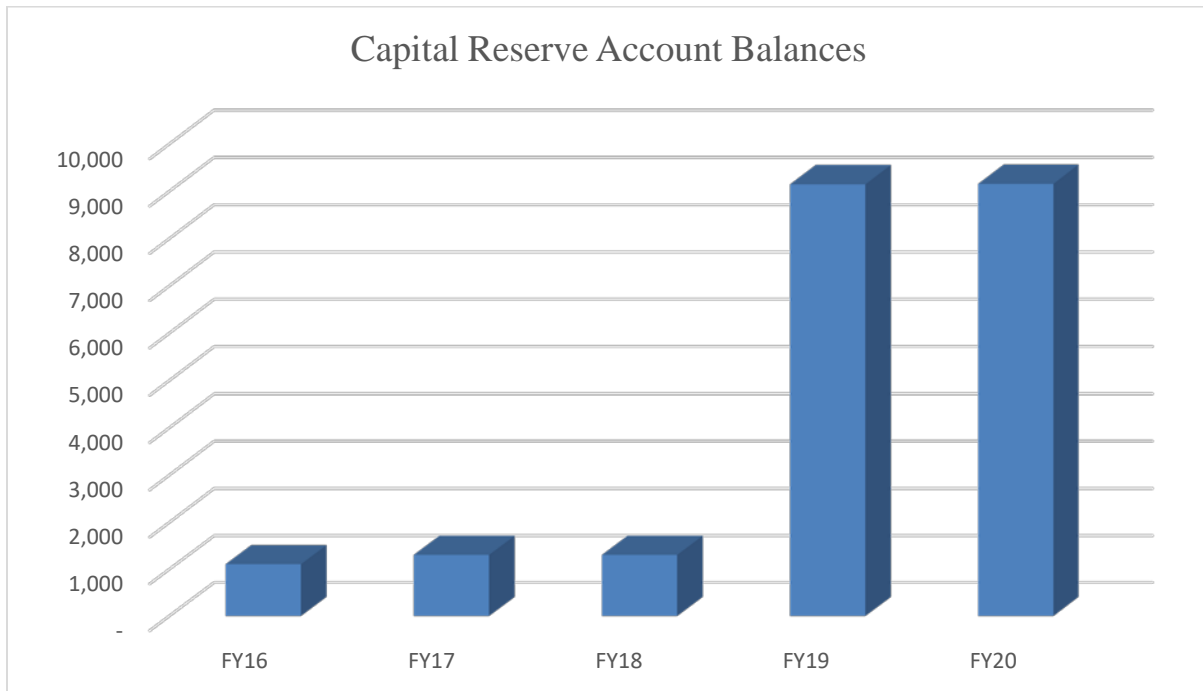
2019-2020 Budget

Capital Outlay – Increase in Capital Reserve

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Interest Deposit to Capital Reserve	-	200	-	10	10
Deposit to Capital Reserve	-	-	-	7,830	-
	-	200	-	7,840	10

	Actual			Revised	Anticipated
	FY16	FY17	FY18	FY19	FY20
Capital Reserve Account Balances	1,109	1,309	1,309	9,149	9,159
	1,109	1,309	1,309	9,149	9,159

Increase in Capital Reserve (10-604) is used to record a budgeted increase in the capital reserve account to help finance the local share of the District's Long Range Facilities Plan (LRFP). Investment income is listed separately at the object level.

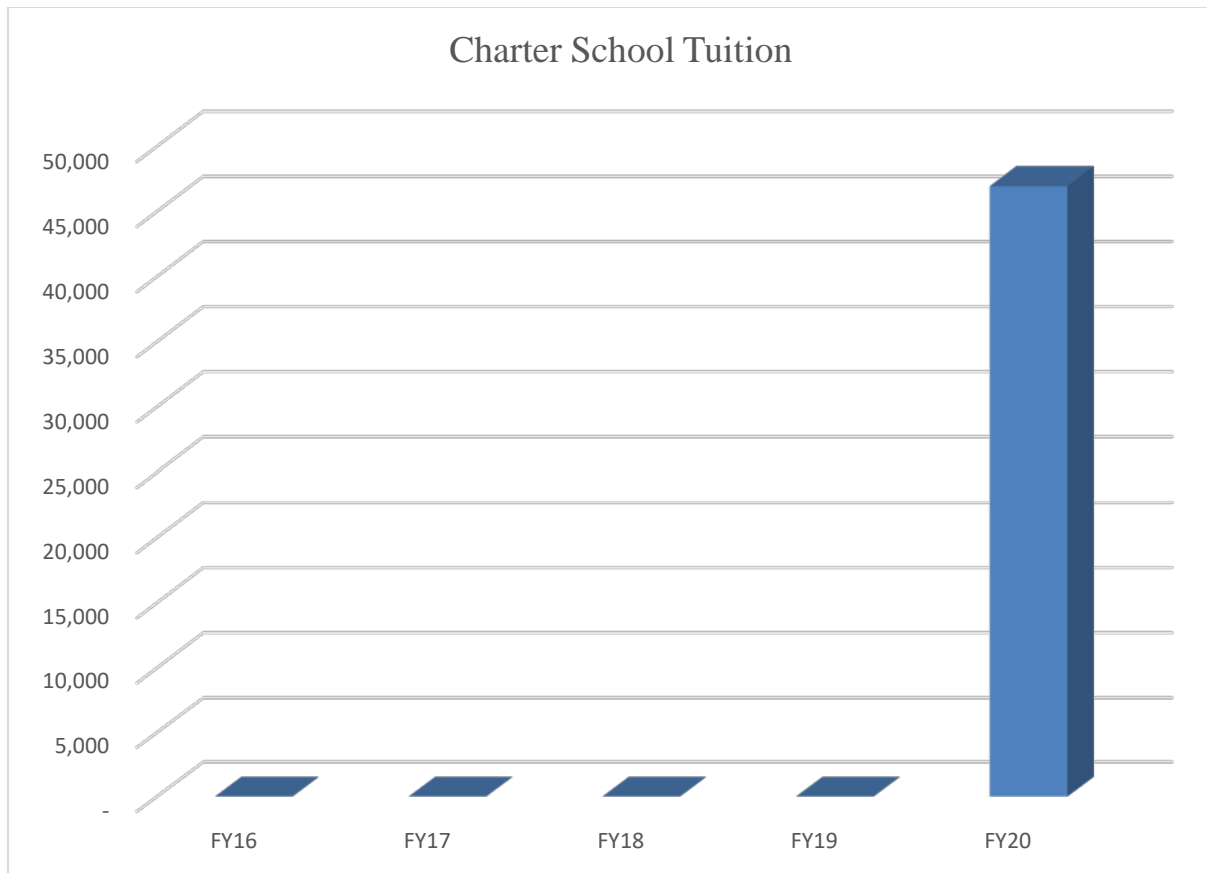


2019-2020 Budget

Transfer of Funds to Charter Schools (10-000-100-56x)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Charter School Tuition	-	-	-	-	46,946
	-	-	-	-	46,946

Transfer of Funds to Charter Schools (10-000-100-56X) is used to record the estimated payment of district general fund revenues related to resident students projected to attend a charter school. The amount recorded is provided by the Department of Education and includes the projected per pupil regular education spending and special education amounts for those pupils.

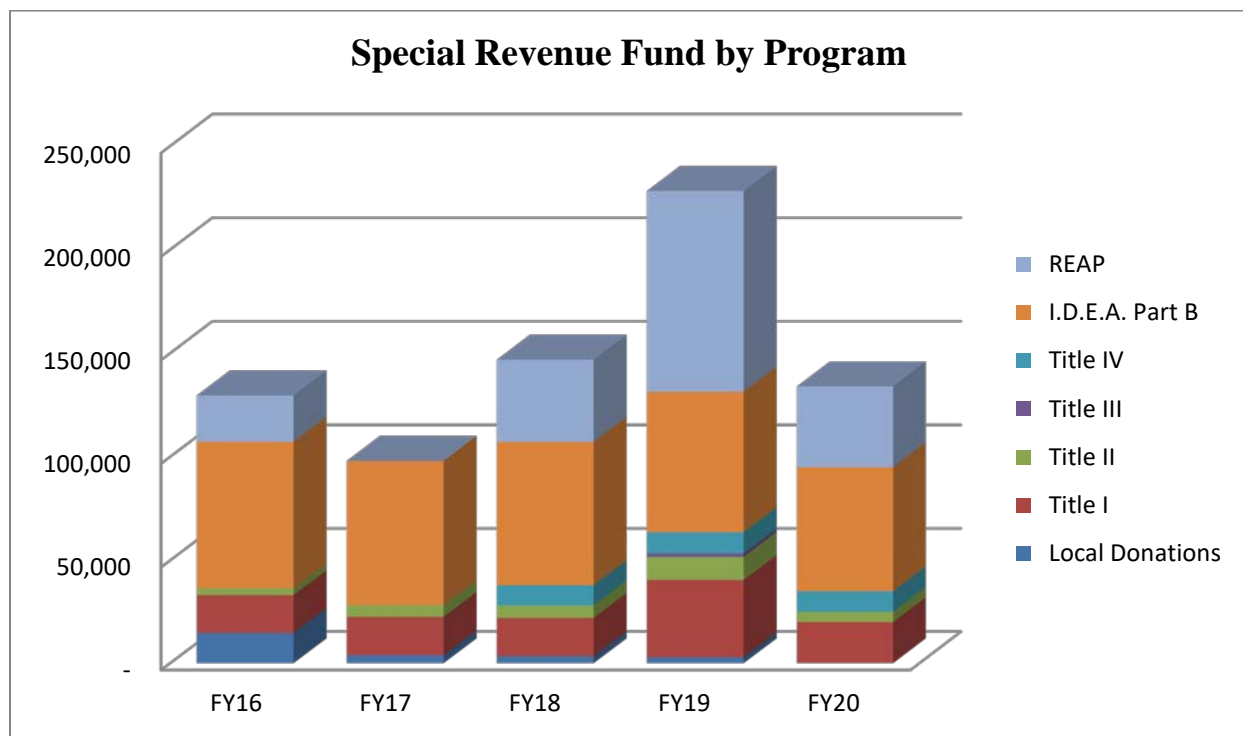


2019-2020 Budget

Special Revenue Fund Appropriations by Program

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Local Donations	14,694	3,808	3,427	2,898	-
Title I	18,465	18,749	18,635	37,638	20,000
Title II	3,310	5,715	6,045	11,171	5,000
Title III	-	-	-	1,725	-
Title IV	-	-	9,820	10,180	10,000
I.D.E.A. Part B	70,821	69,768	69,304	67,809	60,000
REAP	22,330	-	39,661	96,883	39,000
	129,620	98,040	146,892	228,304	134,000

The Special Revenue Fund (20-XXX-XXX-XXX) accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some examples of special revenue funds might include restricted federal grants in aid and local donations. These funds are additionally grouped by local, state and federal sources.

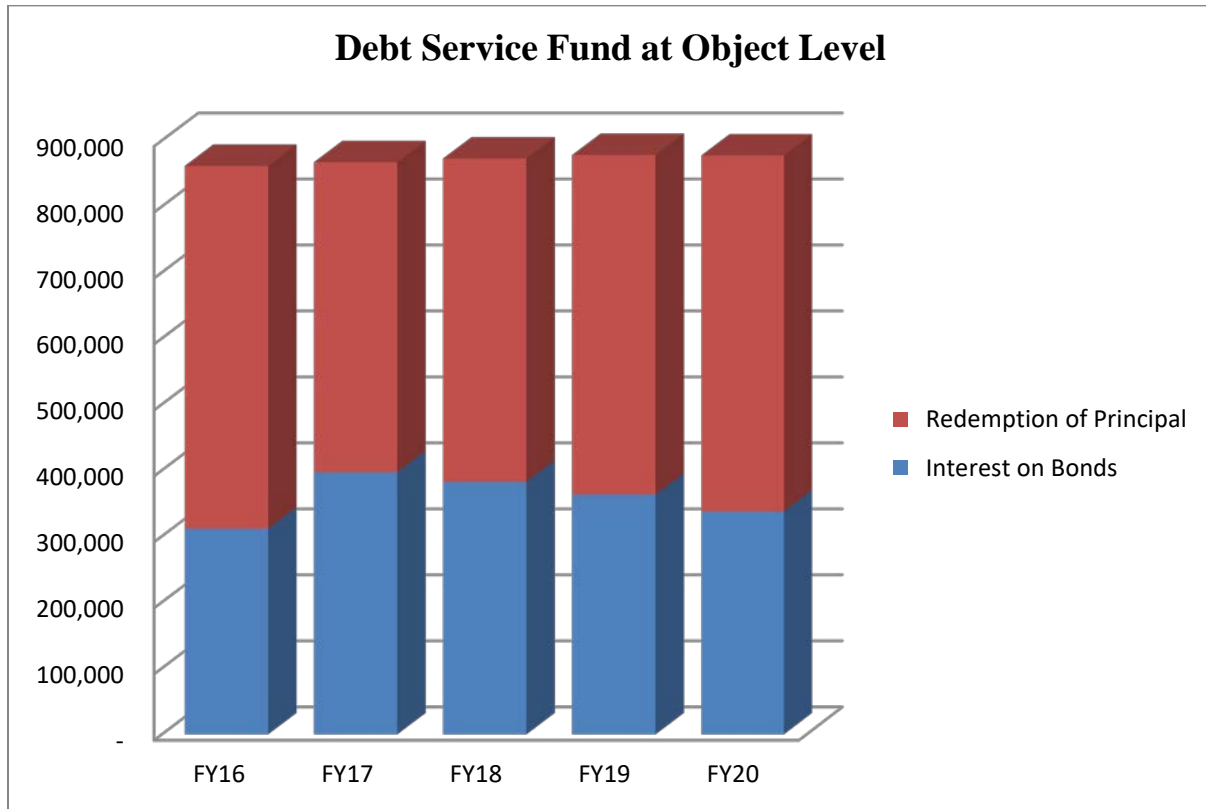


2019-2020 Budget

Debt Service Fund Appropriations at Object Level

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Interest on Bonds	311,328	396,950	382,550	362,950	337,200
Redemption of Principal	550,000	470,000	490,000	515,000	540,000
	861,328	866,950	872,550	877,950	877,200

The Debt Service Fund (40-XXX-XXX-XXX) accounts for the principal and interest payments on outstanding long-term debt. The source of revenue in this fund would be state aid, debt service tax levy, and transfers from capital projects after completion of the original purpose or transfers from general fund capital reserve.



2019-2020 Budget

Informational Section

2019-2020 Budget

State Aid Analysis

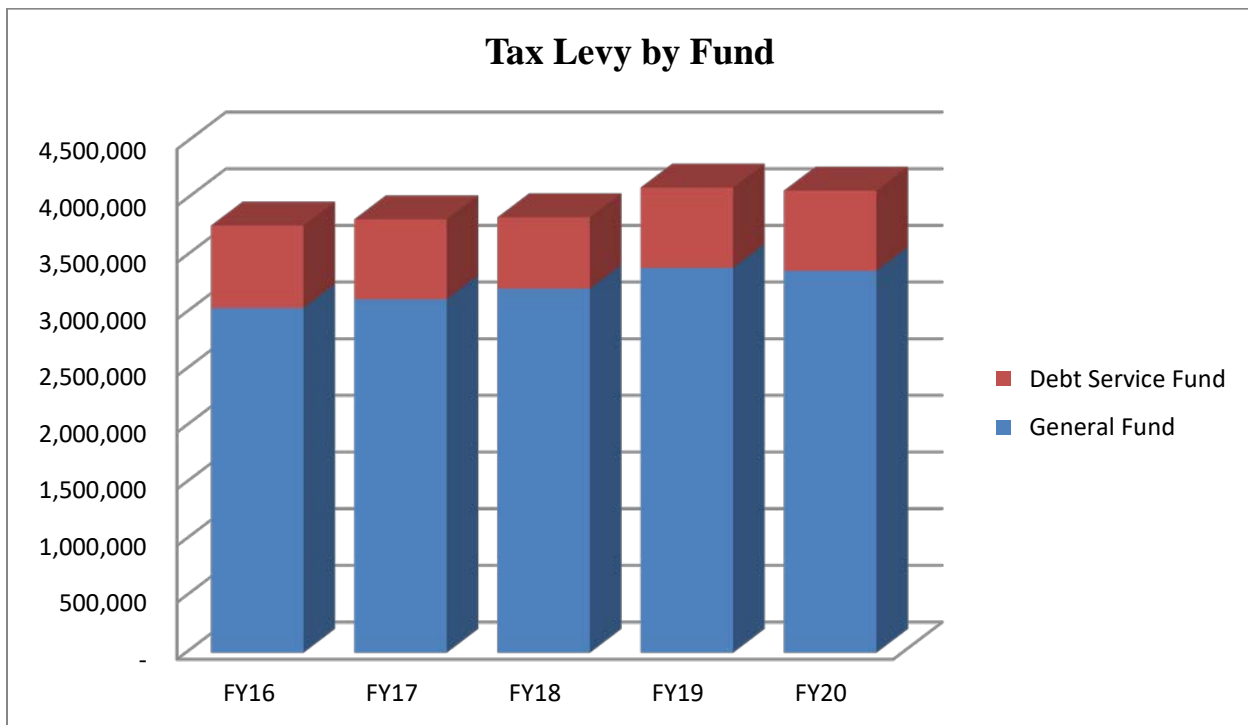
	FY16	Actual FY17	FY18	Revised FY19	Proposed FY20
Equalized Aid	888,987	898,191	921,710	992,141	992,141
Transportation Aid	31,891	35,253	35,253	140,825	140,825
Special Education Aid	207,121	210,863	210,863	302,902	302,902
Security Aid	26,008	26,269	26,269	34,238	34,238
School Choice Aid	229,224	257,877	257,877	222,822	247,431
Adjustment Aid	38,204	38,204	38,204		
Supplemental Enrollment Growth Aid	149,760	149,760	149,760		
Under Adequacy Aid	6,832	6,832	6,832		
PARCC Readiness Aid	3,690	3,690	3,690		
Per Pupil Growth Aid	3,690	3,690	3,690		
Professional Learning Community Aid		3,830	3,830		
Total Aid	1,585,407	1,634,459	1,657,978	1,692,928	1,717,537
Total Aid without Choice	1,356,183	1,376,582	1,400,101	1,470,106	1,470,106
One Year Aid Change	38,204	20,399	23,519	70,005	-
% Aid Change from Prior Year	2.9%	1.5%	1.7%	5.0%	0.0%
% Aid Change since FY09 (SFRA)	18.3%	20.0%	22.1%	28.2%	28.2%
Adequacy Budget	4,906,024	4,993,084	5,083,382	4,843,475	4,997,658
District Spending	3,928,617	4,014,974	4,131,481	4,266,107	4,359,554
Above/(Below) Adequacy	(977,407)	(978,110)	(951,901)	(577,368)	(638,104)
Total SFRA Due to District	1,579,907	1,670,554	2,012,324	1,702,032	1,349,851
Variance from Actual	223,724	293,972	612,223	231,926	(120,255)
% of Actual versus Due	85.84%	82.40%	69.58%	86.37%	108.91%
Local General Fund Tax Levy	3,039,630	3,116,783	3,209,771	3,273,966	3,367,413
One Year Change	112,319	77,153	92,988	64,195	93,447
% Levy Change	3.8%	2.5%	3.0%	2.0%	2.9%
Local Fair Share	3,783,121	3,797,993	3,587,352	3,619,408	4,159,857
% of Local Fair Share	80.35%	82.06%	89.47%	90.46%	80.95%
Resident Enrollment	377	380	380	360	353
One Year Change	10	3	0	-20	-7
% Change over prior year	2.7%	0.8%	0.0%	-5.3%	-1.9%
% Change since FY09 (SFRA)	12.9%	13.8%	13.8%	7.8%	5.7%

2019-2020 Budget

Tax Levy Analysis

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
General Fund	3,039,630	3,116,783	3,209,771	3,393,966	3,367,413
Debt Service Fund	727,824	705,764	630,394	708,896	708,291
Total Tax Levy	3,767,454	3,822,547	3,840,165	4,102,862	4,075,704

The district's budget was prepared with a -0.78%, or \$26,553 decrease in the general fund tax levy. The decrease is due to the expiration of the \$120,000 separate proposal that was approved by the voters in November of 2018. This was a one-time increase in the general fund tax levy. The general fund tax levy for FY20 is \$3,367,413. The district's local fair share (LFS) as calculated by the state of NJ is \$4,159,857. Therefore, the district's proposed levy for FY20 is \$792,444 under its LFS. Approximately 81% of what the state calculates the district can contribute towards its adequacy budget.

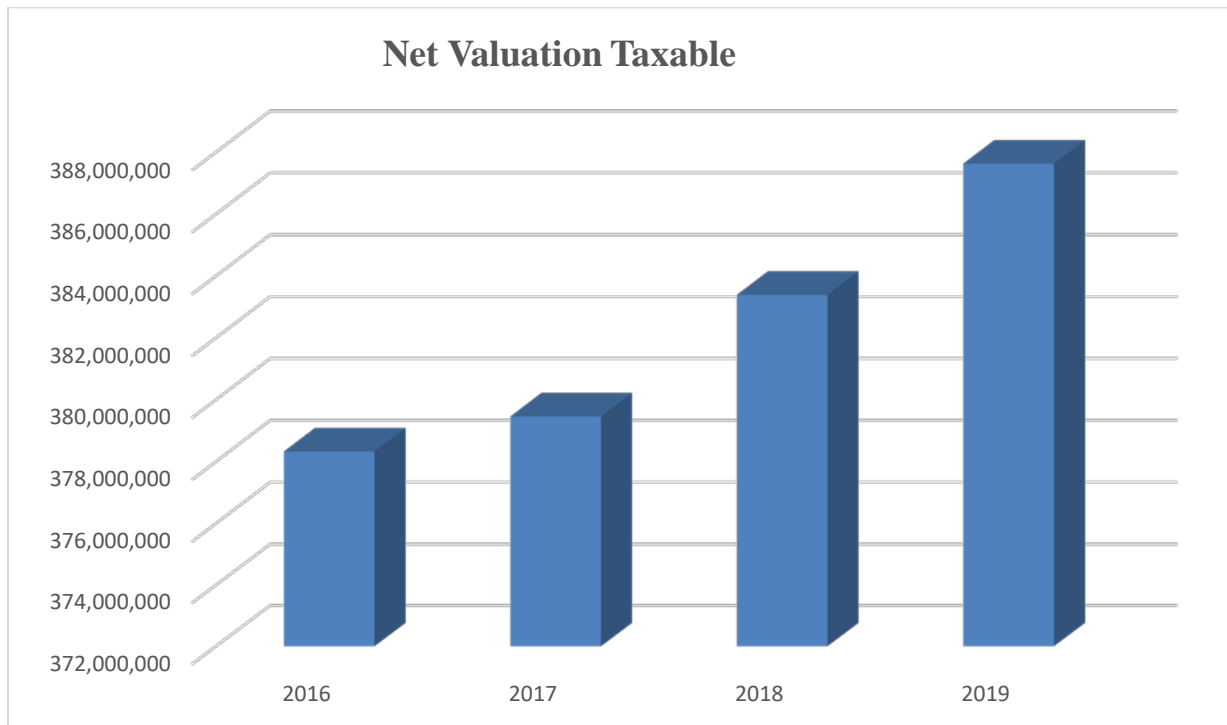


2019-2020 Budget

Net Valuation Taxable

	2015	2016	2017	2018	2019
South Harrison	372,384,525	378,324,352	379,454,625	383,385,700	387,628,200

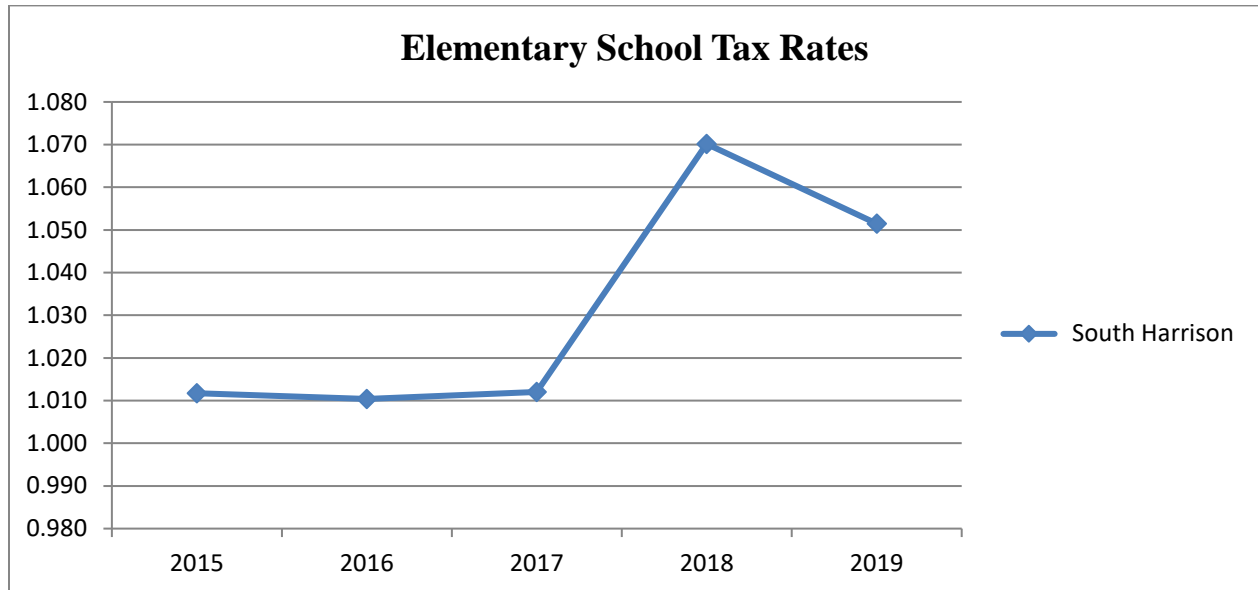
The net valuations taxable (NVT) of a town will have a direct impact on the individual town's school tax rates. It is important to note that a fluctuating NVT of the township can have as much of an impact on the individual homeowner's school tax bill as the District's tax levy itself. When the NVT increases the tax rate decreases and vice versa. The following charts depict the variances in NVT and tax rates for a five (5) year period:



2019-2020 Budget

Elementary School Tax Rates

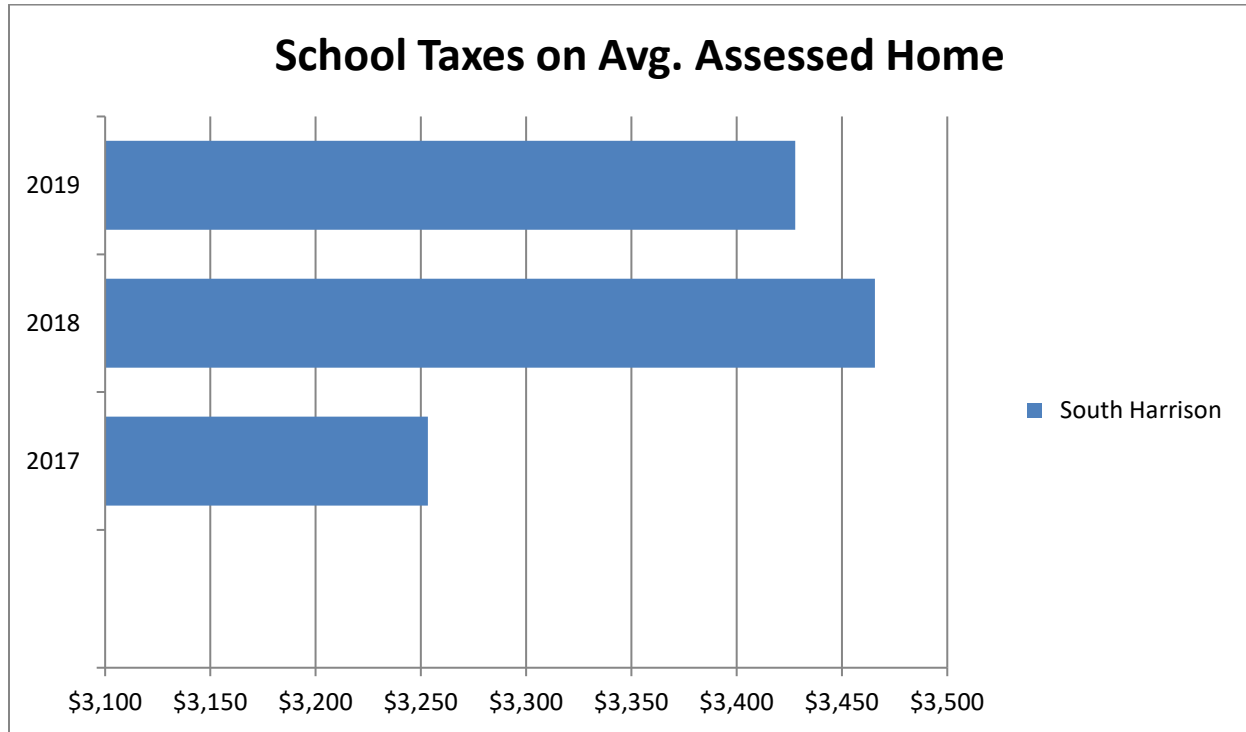
	2015	2016	2017	2018	2019
South Harrison	1.012	1.010	1.012	1.070	1.051



2019-2020 Budget

Annual Elementary Taxes on Average Assessed Home

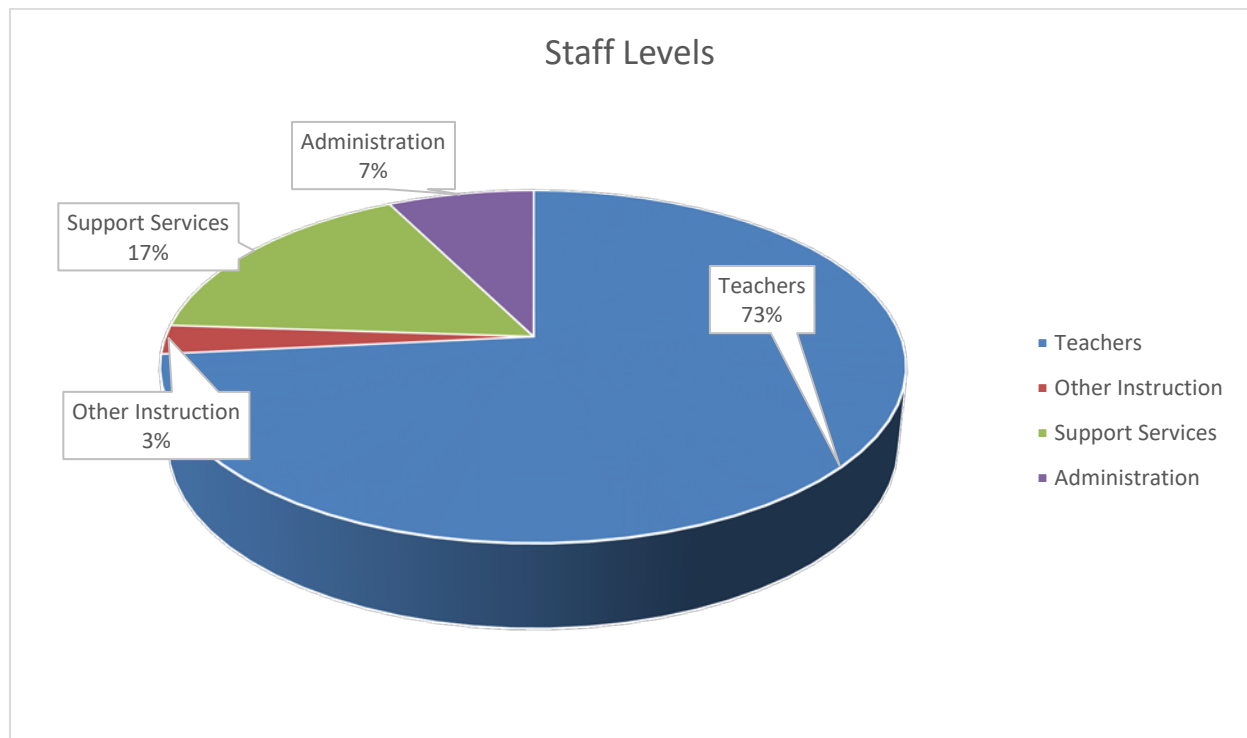
	2017	2018	2019
South Harrison	3,253	3,466	3,428



2019-2020 Budget

Staffing Levels

Full Time Equivalent Positions	Actual			Current FY19	Proposed FY20
	FY16	FY17	FY18		
Instruction:					
Regular	24.5	24.5	23.6	23.6	21.6
Special	5.0	5.5	6.0	6.0	6.0
Other Instruction	3.0	1.0	1.0	1.0	1.0
Support Services:					
Student & Instruction Related	6.2	6.2	6.8	6.8	6.2
General Administration	0.3	0.3	0.0	0.0	0.0
School Administration	2.5	2.5	2.2	2.2	2.2
Central Services	0.5	0.5	0.6	0.6	0.6
Plant Operations & Maintenance	0.0	0.0	0.0	0.0	0.0
Pupil Transportation	0.0	0.0	0.0	0.0	0.0
Other Support Services	0.0	0.0	0.0	0.0	0.0
	42.0	40.5	40.2	40.2	37.6

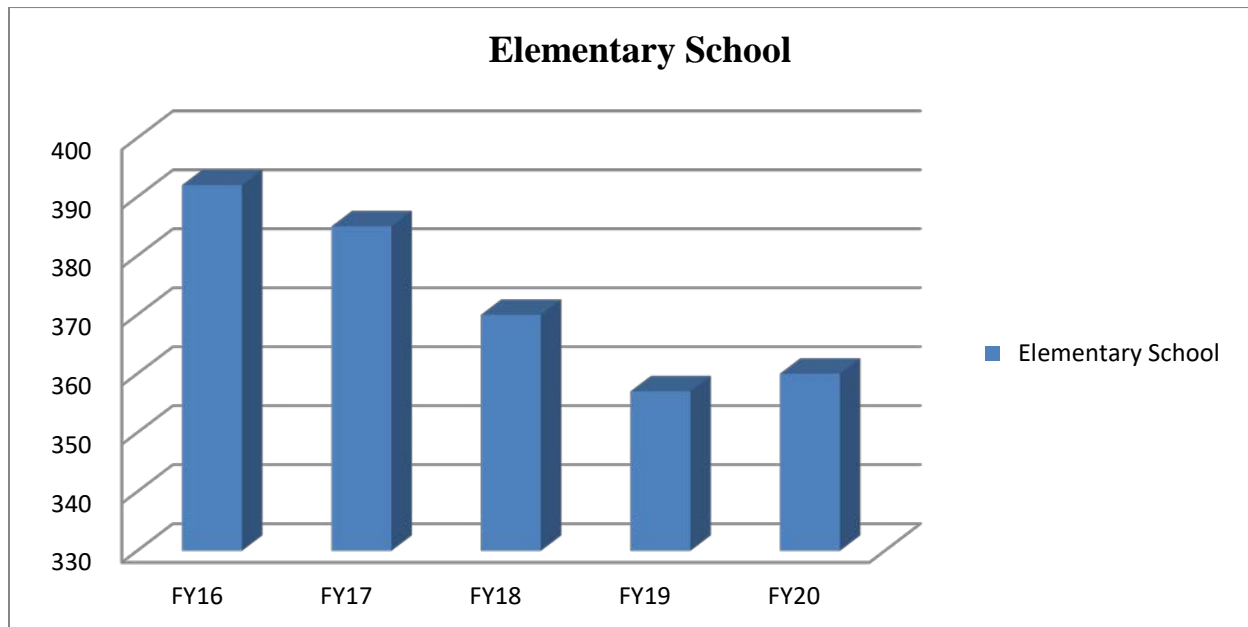


2019-2020 Budget

Enrollment

	<u>Actual</u>			<u>Current</u>	<u>Projected</u>
	FY16	FY17	FY18	FY19	FY20
Elementary School	392	385	370	357	360
	392	385	370	357	360

District enrollment is expected to increase for the 2019-20 school year when compared to actual enrollment for the 2018-19 School Year. Available school choice seats will be held to the district maximum of 27 students in September 2019. In total, the District projects an enrollment increase of less than 1% to 360 Pre-School to 6th grade students for the 2019-20 school year.

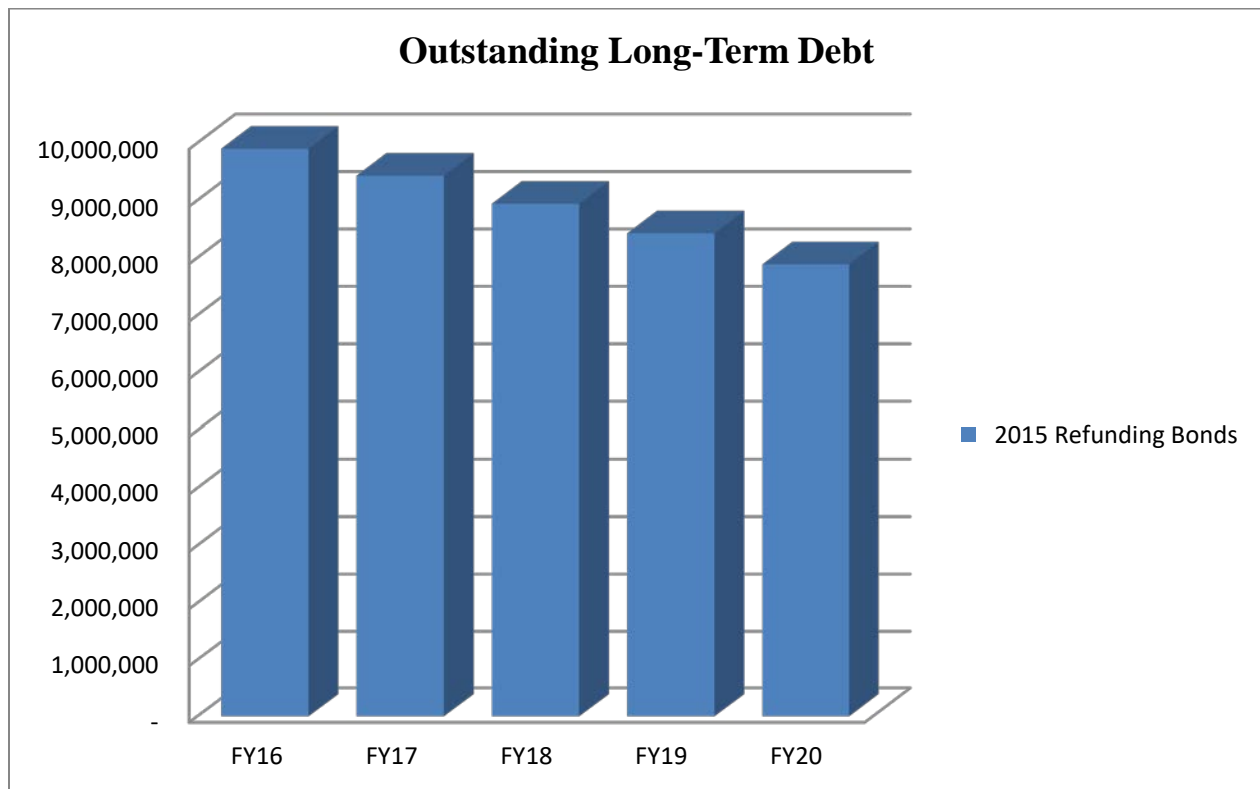


2019-2020 Budget

Long-Term Debt

	Actual			Current	Projected
	FY16	FY17	FY18	FY19	FY20
2015 Refunding Bonds	9,900,000	9,430,000	8,940,000	8,425,000	7,885,000
	9,900,000	9,430,000	8,940,000	8,425,000	7,885,000

The District currently has one (1) outstanding bond issue. The majority of the outstanding balance is attributed to the bonds issued in 2005 and 2006 for the construction of additions and renovations to the Elementary school building. The 2015 refunding bonds are set to retire in January of 2031 per the current amortization schedule.



2019-2020 Budget

Shared Service Summary

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Superintendent	43,575	43,575	43,575	37,360	38,039
Business Administration	58,183	58,183	58,183	59,347	60,534
Information Technology	35,000	35,000	35,000	35,000	36,050
Facility Maintenance	60,000	60,000	60,000	60,000	61,800
Curriculum & Instruction	60,000	60,000	60,000	60,000	61,800
Special Services	16,000	16,000	16,000	16,000	16,480
Total	272,758	272,758	272,758	267,707	274,703

Superintendent

Dr. Lavender has been serving as the Superintendent of both Kingsway Regional and South Harrison Elementary for the past seven years. As per his contract ratified in September of 2018, the cost of his services for FY20 will be \$38,039. This equates to 20% of his total compensation for FY20.

Curriculum & Instruction

The District will be entering its seventh year under contract with the Kingsway Regional School District to provide curricular articulation and guidance. The proposed cost is \$61,800 and includes the support of the Chief Academic Officer as well as a dedicated Elementary Supervisor. The goal of this shared endeavor continues to be vertical and horizontal alignment of curriculum as well as development of teachers' classroom practice.

Business Administration

The District will be entering its fifth year of shared business services with Kingsway. Kingsway provides support in the areas of business administration, payroll and accounts payable. The FY20 cost for these services is \$60,534.

Facility Maintenance

At present the District is under contract with the Kingsway Regional School District to provide maintenance services. The proposed cost of the seventh year of the contract is \$61,800. With the help and expertise of Kingsway's Maintenance staff, the building continues to get much-needed attention. The maintenance staff have spent a significant amount of time in the building again this year, and the maintenance supervisor has assisted administration by scheduling maintenance projects with KRSD staff, and has coordinated with vendors when needed, while overseeing their work. The maintenance budget includes continued preventative maintenance on our HVAC and other mechanical building systems.

Child Study Team Management

This budget continues to support the shared child study team supervisory services and allocates \$16,480 for this service. The savings generated through this shared service has been appropriated to the employment of a full-time learning disability teacher consultant (LDT/C) and a full-time secretary to assist with special services and data input.

2019-2020 Budget

Information Technology

The District is completing the sixth year of a shared services arrangement with the Kingsway Regional School District for the provision of technology services. Technology remains a priority in this budget and \$36,050 has been re-appropriated for the shared service arrangement.

