

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	311.0	303.0	318.0
On Roll Special Ed Full-Time	43.0	46.0	51.0
On Roll Subtotal	354.0	349.0	369.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Special Ed	1.0	1.0	2.0
Received		1.0	2.0

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	3,644,995	4,005,850	4,651,084
	Total Tax Levy	10-121x	3,644,995	4,005,850	4,651,084
	Total Tuition	10-1300	16,512	0	15,000
	Rents and Royalties	10-1910	0	5,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	66,520	60,552	10,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		3,728,027	4,071,502	4,676,184
General Fund Revenues from State Sources	School Choice Aid	10-3116	313,640	388,024	428,324
	Categorical Transportation Aid	10-3121	140,825	140,825	144,609
	Extraordinary Aid	10-3131	32,366	25,000	30,000
	Categorical Special Education Aid	10-3132	302,902	302,902	352,246
	Equalization Aid	10-3176	465,483	41,632	0
	Categorical Security Aid	10-3177	34,238	34,238	49,462
	Other State Aids	10-3XXX	14,105	157,260	25,000
	Total Revenues from State Sources		1,303,559	1,089,881	1,029,641
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	181,853	402,742
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	200,000	0
	Withdrawal from Maintenance Reserve	10-310	0	200,000	0
	Adjustment for Prior Year Encumbrances		0	40,192	0
	Actual Revenues (Over)/Under Expenditures		97,106	0	0
General Fund Revenues	Total Operating Budget		5,128,692	5,783,428	6,108,567
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	24,237	30,000	30,000
	Total Revenues from Local Sources	20-1XXX	24,237	30,000	30,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	20,000	0
	Preschool Education Aid	20-3218	1,016,333	1,044,039	1,081,299
	Other Restricted Entitlements	20-32XX	0	30,000	0
	Total Revenues from State Sources		1,016,333	1,094,039	1,081,299

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	19,778	26,401	20,000
	Title II	20-4451-4455	1,530	9,193	5,000
	IDEA Part B (Handicapped)	20-4420-4429	74,681	75,538	50,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	26,437	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	11,792	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	12,543	0	0
	ARP-ESSER	20-4540	68,825	0	0
	CRRSA Act-ESSER II	20-4534	436	0	0
	Other	20-4XXX	84,928	43,257	30,000
	Total Revenues from Federal Sources		300,950	154,389	105,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	57,200	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	90,786	94,026
Special Revenue Fund Revenues	Total Grants and Entitlements		1,404,652	1,369,214	1,310,325
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	722,340	721,533	727,992
	Total Revenues from Local Sources		722,340	721,533	727,992
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	172,260	172,067	173,608
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		894,600	893,600	901,600
Debt Service Fund Revenues	Total Repayment of Debt		894,600	893,600	901,600
All Fund Revenues	Total Revenues/Sources		7,427,944	8,046,242	8,320,492
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	57,200	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	90,786	94,026
	Total Revenues/Sources Net of Transfers		7,370,744	7,955,456	8,226,466

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	1,593,778	1,706,410	1,699,009	
	Special Education-Instruction	11-2XX-100-XXX	390,762	344,008	534,767	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	86,622	58,904	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,906	7,577	15,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	53,434	270,015	224,528	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,116	10,300	10,910	
	Undistributed Expenditures-Health Services	11-000-213-XXX	95,663	82,296	79,565	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	318,777	203,400	267,346	
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	74,780	130,967	180,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	49,323	53,479	54,193	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	136,241	137,042	210,005	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	13,375	44,924	131,008	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,872	2,200	2,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,000	6,000	6,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	156,828	223,940	234,034	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	138,374	111,492	52,575	
	Undistributed Expenditures-Central Services	11-000-251-XXX	111,541	150,580	143,733	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	167,990	118,128	109,260	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	586,623	560,505	530,014	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	551,095	589,812	671,240	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	626,310	688,831	852,191	
	Total Undistributed Expenditures		3,094,342	3,383,911	3,758,602	
	General Fund Current Expenses	Total General Current Expense		5,084,788	5,528,528	6,066,782
	Capital Outlay	Equipment	12-XXX-XXX-730	0	5,815	0
Facilities Acquisition and Construction Services		12-000-400-XXX	8,133	221,133	8,133	
Interest Deposit to Capital Reserve		10-604	0	100	100	
Total Capital Outlay			8,133	227,048	8,233	

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	35,771	27,852	33,552
	General Fund Grand Total		5,128,692	5,783,428	6,108,567
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	387,457	536,566	608,264
	Support Services	20-218-200-XXX	433,643	579,342	557,061
	Facility Acquisition and Construction Services	20-218-400-XXX	252,433	38,917	10,000
	Total Preschool Education Aid	20-218-XXX-XXX	1,073,533	1,154,825	1,175,325
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	30,000	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,073,533	1,184,825	1,175,325
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	19,778	26,401	20,000
	Title II	20-XXX-XXX-XXX	1,530	9,193	5,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	74,681	75,538	50,000
	Other	20-XXX-XXX-XXX	84,928	43,257	30,000
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	436	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	68,825	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	26,437	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	11,792	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	12,543	0	0
	Total Federal Projects	20-XXX-XXX-XXX	300,950	154,389	105,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,404,652	1,369,214	1,310,325
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	894,600	893,600	901,600
	Total Debt Service Funds		894,600	893,600	901,600
All Fund Expenses	Total Expenditures/Appropriations		7,427,944	8,046,242	8,320,492
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	57,200	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	90,786	94,026
	Total Expenditures Net of Transfers		7,370,744	7,955,456	8,226,466

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	402,893	357,004	435,445	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	233,789	233,789	33,889	33,989
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	200,000	0	0
	Legal Reserve	430,026	338,617	217,297	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	41,034	35,102	35,102	35,102
	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	\$12,717	\$15,069	\$14,941	\$16,456	\$17,056
Total Classroom Instruction	\$7,598	\$8,189	\$8,717	\$9,398	\$9,660
Classroom-Salaries and Benefits	\$6,474	\$6,844	\$7,432	\$7,993	\$7,827
Classroom-General Supplies and Textbooks	\$189	\$155	\$193	\$211	\$415
Classroom-Purchased Services	\$935	\$1,191	\$1,091	\$1,194	\$1,417
Total Support Services	\$1,973	\$3,314	\$3,009	\$3,415	\$4,161
Support Services-Salaries and Benefits	\$545	\$1,012	\$1,383	\$1,511	\$2,134
Total Administrative Costs	\$1,652	\$1,829	\$1,721	\$1,995	\$1,683
Administration Salaries and Benefits	\$871	\$789	\$914	\$1,031	\$819
Total Operations and Maintenance of Plant	\$1,433	\$1,717	\$1,451	\$1,620	\$1,498
Operations and Maintenance-Salaries and Benefits	\$45	\$139	\$0	\$0	\$196
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$61	\$20	\$43	\$27	\$54
Total Equipment Costs	\$126	\$725	\$103	\$129	\$27
Legal Costs	\$42	\$7	\$26	\$57	\$27
Employee Benefits as a percentage of salaries*	32.08%	28.97%	31.16%	31.91%	34.10%

*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 Office Services	104,871
Curriculum Services	Curriculum Administration	35,670
Custodial and Maintenance Services	Facility Manager	35,000
Special Education Services	Child Study Team	33,938
Technology Services	Technology Manager, and Data Support	105,106

Estimated Tax Rates

Municipality	Category	Amount
South Harrison	(A) General Fund School Levy	4,651,084
	(D) Total School Levy	5,494,583
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	411,191,900
	(H) Estimated Equalized Valuation (as of 10/01/24)	662,464,798
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.1311
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.3363
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.7021
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.8294

Employee Contract List for District

Name	Category	Measure
Elizabeth Winterburn	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$128,000
	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	07/01/24
	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	\$15,230
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,769
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem up to 30 Days Max
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converts to Sick Time
	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
Elizabeth Winterburn	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
Katie Sachs	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$93,000
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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

Employee Contract List for District

Name	Category	Measure
Katie Sachs	Total Allowances Amount	\$0
	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	\$0
	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 Personal days	Converts to Sick Days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	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