

# **SOUTH HARRISON TOWNSHIP ELEMENTARY SCHOOL DISTRICT**

904 Mullica Hill Road  
Harrisonville, NJ 08039  
County of Gloucester

## **FISCAL YEAR 2018 BUDGET SUMMARY**



**“Committed to Excellence”**

# Fiscal Year 2018 Budget

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### **BOARD OF EDUCATION**

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Corinne Mesmer, Principal  
Dr. Shanna Hoffman, Director of Special Services  
Robert Iocona, Chief Technology Officer

# Fiscal Year 2018 Budget

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## **Introductory Section**

# Fiscal Year 2018 Budget

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## 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, 2017 through June 30, 2018.

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 2017-2018 School Budget is the fifth and final budget developed under the auspices of the District’s strategic plan. The South Harrison Township School District embarked on [Vision 2018, a strategic planning](#) initiative that engaged employees, parents, students, community members, business owners, and government leaders in the future planning of our school system in spring 2013. This collaborative planning process resulted in a five-year plan, which will focus the district’s efforts and financial resources on mutually determined goals that support the needs of our students and the district as a whole.

## Board of Education Goals

The South Harrison Township Board of Education has adopted the mantra “Committed to Excellence” and a mission to develop and maintain a comprehensive education program that will foster the academic, social, and personal growth of all students. The Board is also committed to providing high quality resources to challenge and empower each individual to pursue his/her potential, to develop a passion for learning in a diverse and challenging world, to encourage citizenship, and to reach a high standard of achievement at all grade levels as defined by the Common Core Standards and NJ Core Curriculum Content Standards. The 2017-18 budget considered specific goals and action items adopted by the Board of Education on October 17, 2016. This collaborative process sets the tone and direction for the district and the [Board’s Goals](#) influenced the development of the 2017-18 school budget.

## 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

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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 \$260,000 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.

### Financial Summary

The fiscal year 2018 operating budget (General Fund) totals \$5,216,129, an increase of \$29,912, or 0.58% from current year. The budget was developed with a 2.98%, or \$92,988 increase in the general fund tax levy. The District was able to utilize banked cap in the amount of \$30,652 to exceed the two percent annual tax levy cap. The banked cap was generated in the 2016-17 fiscal year as a result of not utilizing the cap waiver for health benefit cost increases. State aid will remain flat at current fiscal year levels and totals \$1,634,459 for fiscal year 2018. The special revenue fund totals \$140,279, a projected increase of \$818 from current year. The debt service fund totals \$872,550, which equates to an increase of \$5,900.

	2016-17	2017-18	Variance
Total Operating Budget	\$5,186,217	\$5,216,129	\$29,912
Total Special Revenue	\$139,461	\$140,279	\$818
Total Debt Service	\$866,650	\$872,550	\$5,900
Total Budget	\$6,192,328	\$6,228,958	\$36,630

### Personnel

The 2017-18 tentative budget reduces certificated staff by 0.3 FTE and maintains the same number of non-certified staff positions from current year. Therefore, this budget supports the following:

- **Special Education Teacher.** The 2017-18 budget supports the increase of a part-time (.50 FTE) special education teacher to full-time (1.0 FTE) to provide one-on-one instruction pursuant to a child's individual education plan (IEP). (*Strategic Plan Alignment: Goal II: 6*)
- **Instructional Coach/Interventionist.** Through the use of the District's available Rural Education Achievement Program (REAP) grant, South Harrison will hire a part-time (0.6 FTE) Instructional Coach/Interventionist. This individual will work to improve students' academic achievement by providing targeted supports to students in the classroom and during RTI, with a specific focus on math. Additionally, the Instructional Coach will assist teachers in the classroom to increase their capacity and confidence in using evidenced-based practices related to instruction. (*Strategic Plan Alignment: Goal I: 3, 4, 6, 8*)
- **Faculty.** With the increase of a part-time special education teacher to full-time (0.5 FTE), a part-time instructional coach/interventionist (0.6 FTE), the reduction of the music teacher to part time (-0.4 FTE) and the reduction of one classroom teacher (-1.0 FTE), the 2017-18 budget supports 31.8 certificated faculty members to discharge the instructional program. This represents a reduction of 0.3 FTE for the 2017-18 school year. Faculty is comprised of twenty (20) classroom teachers, six (6.0) special education teachers and 5.8 special area teachers. (*Strategic Plan Alignment: Goal II: 6*)
- **Paraprofessional.** Paraprofessionals are used to support students with individual education plans (IEPs). With the exception of one (1) paraprofessional employed by the District, paraprofessionals will continue to be contracted through MissionOne during the 2017-18 School Year. (*Strategic Plan Alignment: Goal II: 3*)

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### *Curriculum & Instruction*

At present, the District will be entering its fifth year under contract with the Kingsway Regional School District to provide curricular articulation and guidance. The cost is \$60,000 and includes the support of the Chief Academic Officer as well as a dedicated Elementary Supervisor and Data/Assessment Supervisor. The goal of this shared endeavor continues to be vertical and horizontal alignment of curriculum as well as development of teachers' classroom practice. Curriculum and instruction remains a priority in the 2017-18 school year. (*Strategic Plan Alignment: Goal I*)

The 2017-18 budget also supports the following curricular initiatives:

- **Curriculum Writing.** This budget will support the development and alignment of the K-6 science curricula as we implement the New Jersey Student Learning Standards for Science (NJSLS-S) beginning September 2017. Curriculum will be written during the summer months with strategic revisions throughout the school year. \$14,420 has been appropriated for curriculum writing in 2017-18. (*Strategic Plan Alignment: Goal I: 3, 4, 6, 8*)
- **Reading Series Adoption:** This budget will support the adoption of a new reading series, SchoolWide (\$55,000.) During the 2016-2017 school year, teachers and administrators engaged in a review of several reading series and selected SchoolWide due to its balanced literacy framework. Within this framework, there are opportunities to read to students (mentor texts), to read with students (shared texts), and to have students read independently (books and other texts at their independent reading levels). This reading series also aligns with Calkins writing units, currently used in grades K-2 and implemented 3-5 in the 2017-18 school year. (*Strategic Plan Alignment: Goal I: 3, 4, 6, 8*)
- **Professional Development for Staff.** During the 2017-18 school year, voluntary summer workshops and afterschool professional learning workshops (PLWs) for teachers will provide trainings on a variety of instructional topics. The District will also support out-of-district workshops that align with the professional development goals outlined in the District's annual Professional Development Plan (PDP). Focus will remain on balanced literacy and data-driven decision making as well as differentiated instruction, a concept reinforced through RTI. Additional professional development topics for staff will include: New Jersey Student Learning Standards (NJSLS), inclusion of students with special needs, assessment literacy, the use of technology to support instruction, and applicable special area content workshops. (*Strategic Plan Alignment: Goal I: 3, 4, 5, 6, 7, 8, 9*)

### *Special Education Services*

This budget supports the shared child study team supervisory services and allocates \$16,000 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. (*Strategic Plan Alignment: Goal II: 3*).

This budget supports the following special services initiatives:

- **Special Education Programming.** The transition of the part-time special education teacher to full-time will allow South Harrison to better meet the individual learning needs of students who may otherwise be placed out-of-district. Funds have also been allocated to continue with popular programs that support student achievement such as FUREver as Friends literacy program. Additionally, we will operate an expanded academically enriching, cost-effective extended school year program for our pre-school disabled students during July and August. ESY permits disabled youngsters to work towards their IEP goals in the summer months in a fun and stimulating environment. (*Strategic Plan Alignment: Goal II: 5*)



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### Extra-Curricular Activities

After Governor Christie's cuts in the 2010-11 SY, reducing South Harrison's budget by \$205,000, extracurricular programs were eliminated from the operating budget. Clubs were returned in the 2013-14 School Year and have continuously been increased in successive budgets. Therefore, extracurricular programs will remain a priority in this budget, appropriating \$11,854 for FY18.

**Clubs & Activities.** The 2017-18 budget will support the following clubs/activities: Chorus, Newspaper, Stokes Coordinators, Student Council, Fuel up to Play 60, art club, battle of the books, and the school play. (*Strategic Plan Alignment: Goal I: 10*)

	Actual	Actual	Actual	Actual	Budget	Proposed
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Allocation	\$ -	\$ 4,400	\$ 7,200	\$ 8,244	\$ 9,543	\$ 11,854
Percent Change		0%	64%	15%	16%	24%

### Information Technology

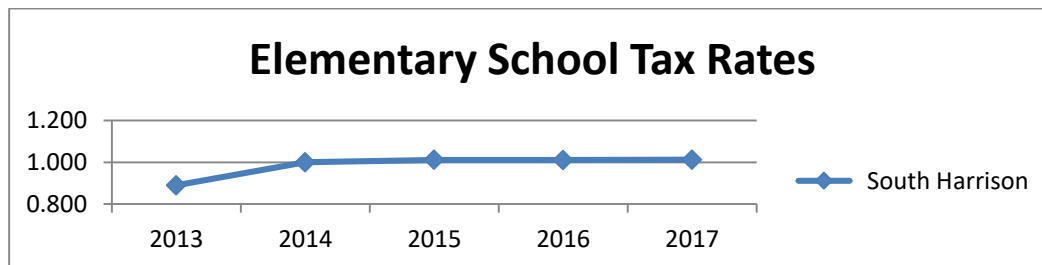
The District is completing the third year of a shared services arrangement with the Kingsway Regional School District for the provision of technology services. Technology remains a priority in this budget and \$35,000 has been re-appropriated for the shared service arrangement. The total technology budget for FY18 totals \$104,150. Included within the technology budget is the replacement of SMART boards, wireless access points, Chromebook cart, and additional classroom computers and iPads. (*Strategic Plan Alignment: Goal V: 1, 2, 3, 6*).

### Required Maintenance of Facility

At present the District is under contract with the Kingsway Regional School District to provide maintenance services. The cost of the fourth year of the contract is \$60,000. With the help and expertise of Kingsway's Maintenance staff, the building is getting some much-needed attention. The maintenance staff has spent a significant amount of time in the building 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 funds for the upgrade of HVAC controls in the B, C, D, E & F wings. This will complete the conversion of the buildings automated HVAC controls over to Reliable. Also included within the budget are funds to make permanent repairs to the gymnasium roof. (*Strategic Plan Alignment: Goal III: 1, 2, 3*).

### Informational Summary

The FY18 general fund is supported by \$3,209,771 in local property taxes. This represents an increase of \$92,988 or 2.98%. It is important to note that this increase does not include debt service, which will decrease by \$75,370. This decrease in debt service is primarily due to the refunding of existing bonds that were issued in 2006. For FY18, the District has elected to utilize banked cap in the amount of \$30,652 to exceed the 2% tax levy cap.



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District enrollment is expected to decrease for the 2017-18 School Year when compared to actual enrollment for the 2016-17 School Year. Available school choice seats will be held to the District maximum of 27 students in September 2017. In total, the District projects an enrollment decrease of 5.46% to 363 Pre-School to 6<sup>th</sup> grade students for the 2017-18 school year.

	<b>Current Enrollment 2016-2017</b>	<b>No. of Teachers 2016-2017</b>	<b>Avg. Class Size</b>	<b>Projected Enrollmen t2017-18</b>	<b>No. of Teachers 2017-18</b>	<b>Avg. Class Size</b>	<b>Percent (Dec)/ Inc.</b>
PS-3	10	1	-	7	1	-	
PS-4	10	-	-	10	-	-	
K	44	2	22	38	2	19	
1 <sup>st</sup>	55	3	18	44	2	22	
2 <sup>nd</sup>	45	2	23	56	3	18	
3 <sup>rd</sup>	53	3	18	46	3	15	
4 <sup>th</sup>	52	3	17	53	3	17	
5 <sup>th</sup>	57	3	19	52	3	17	
6 <sup>th</sup>	58	3	19	57	3	19	
District Total	384	20	19.2	363	20	18.2	-5.46%
Resident Students	358			336			
Choice Students	26			27			

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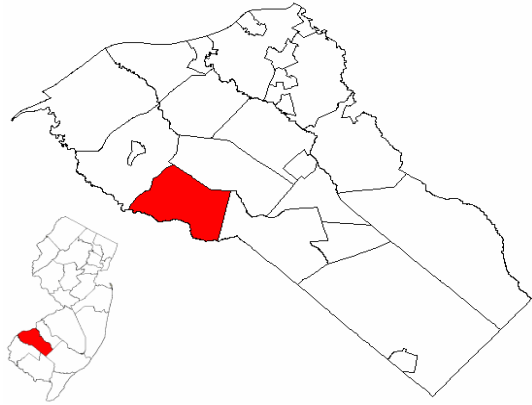
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### **Organizational Section**

## Fiscal Year 2018 Budget

### 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 3,400 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. These include regular, as well as special education for gifted and handicapped students. In doing so, the District continues to prioritize a standard-based approach to educational programming that infuses the New Jersey Core Curriculum Content Standards (NJCCCS), Core Curriculum Content Standards (CCCS), and 21<sup>st</sup> century skills into its curriculum and programs.

### Overview of Instructional Program

#### *Math (New Jersey Student Learning Standards)*

Throughout the 2016-17 school year, teachers worked within their professional learning teams (PLTs) to revise and align the math curricula to the New Jersey Student Learning Standards (NJSLS). In addition, district report cards were adjusted to reflect adoption of the NJ SLS. Grade level teams worked with curriculum and instruction team members to adjust expectations on rubrics reflecting changes as a consequence of these revisions. Locally developed common summative assessments (CSAs), have been revised locally to benchmark progress at the local level and are used alongside various standardized tests for comparative purposes (i.e. MAP, AIMSweb, PARCC, etc.). CSAs are used in the classroom and at the district level for both formative and summative purposes to track student progress, inform instruction, and provide feedback relative to the pacing and effectiveness of the curriculum. Results from the 2017 PARCC assessments will be assessed to identify trends in student performance and will provide assistance in the analysis of curriculum and instruction to ensure proper alignment to the NJSLS. During the summer of 2017, teachers will work collaboratively with the curriculum and instruction team to continue additional revisions with an emphasis on the infusion of the following four (4) elements: *differentiated instructional methods for at-risk groups, integration of technology to enhance and transform learning, infusion of career readiness standards, and application of inter-disciplinary standards*. During the 2017-2018 SY, the district will also welcome an instructional coach who will assist teachers in the classroom in the use of Tier I instructional strategies as well as focus on math interventions for students. This individual will also work alongside the curriculum supervisor to assess the current My Math program as it enters its final year of a 5-year purchase.

#### *Science (New Jersey Student Learning Standards)*

To ensure quality science education based on standards that are rich in content and that practice and that reflect the major advances in science, South Harrison has engaged in the study and integration of the New Jersey Student Learning Standards for Science during the 2016-17 SY. As part of this process, select

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teachers received professional learning relative to the standards to secure an accurate understanding of the changes these standards will bring to classroom instruction and student learning. During the summer of 2017, district science curricula K-5 will be rewritten to reflect the adoption and integration of the NJSLS for science under the leadership of the curriculum and instruction team. Emphasis on the infusion of the following four (4) elements will also be incorporated: *differentiated instructional methods for at-risk groups, integration of technology to enhance and transform learning, infusion of career readiness standards, and application of inter-disciplinary standards*. Curricular resources will continue to be evaluated during the 2017-2018 SY in an effort to secure those that best support science education at the elementary level. Attention to district literacy goals will be reflected as a focus to integrate NJ SLS Literacy standards into the content area. In 2017-2018 SY district report cards will be adjusted to reflect adoption of the NJ SLS Science standards. Grade level teams will work with curriculum and instruction team members to adjust expectations on rubrics reflecting changes as a consequence of these revisions. In the 2017-18 school year budget the following resources are included: “Mystery Science” science and “Gizmos” program. These additions to current resources are intended to give teaching staff more resources to provide the lab focused experiences described in the NJSLS.

### *English/Language Arts (New Jersey Student Learning Standards)*

Throughout the school year, teachers worked within their professional learning teams (PLTs) to revise and align the English/language arts (ELA) curricula to the New Jersey Student Learning Standards (NJSLS). In addition, district report cards were adjusted to reflect adoption of the NJ SLS. Grade level teams worked with curriculum and instruction team members to adjust expectations on rubrics reflecting changes as a consequence of these revisions. Locally developed common summative assessments (CSAs) have been revised locally to benchmark progress at the local level and are used alongside various standardized tests for comparative purposes (i.e. MAP, AIMSweb, PARCC, etc.). CSAs are used in the classroom and at the district level for both formative and summative purposes to track student progress, inform instruction, and provide feedback relative to the pacing and effectiveness of the curriculum. Results from the 2017 PARCC assessments will be assessed to identify trends in student performance and will provide assistance in the analysis of curriculum and instruction to ensure proper alignment to the NJSLS. In addition, the District’s Reading Specialist will continue to work to support instruction in the classroom through job embedded professional learning. During the summer of 2017, teachers will work collaboratively with the curriculum and instruction team to continue additional revisions with an emphasis on the infusion of the following four (4) elements: *differentiated instructional methods for at-risk groups, integration of technology to enhance and transform learning, infusion of career readiness standards, and application of inter-disciplinary standards*. The District will also be adopting SchoolWide as its literacy program to support the curriculum in the 2017-2018 SY.

### *Social Studies (New Jersey Student Learning Standards)*

During the 2016-17SY, social studies teachers began to explore resources available to them beyond their current series. In the 2017-18SY, social studies teachers will engage in an “official” “program evaluation” phase of the curriculum writing cycle. As part of this phase, all district social studies curricula and resources will be assessed and explored for alignment with revised NJSLS standards, alignment with best practices, and national/state trends in the content area. This needs assessment will prepare the District for social studies curriculum writing that will take place during the summer of 2018. In 2017-2018 SY district report cards will be adjusted to reflect adoption of the NJSLS Social Studies standards. Content area teachers will work with curriculum team members to understand and use standards based grading practices in grades K-5. Attention to district literacy goals will be reflected as a focus to integrate NJ SLS Literacy standards into the content area. standards into the content area.

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

The 21<sup>st</sup> century life and careers skills and concepts outlined in the NJCCCS are embedded throughout the curriculum at the South Harrison Twp. Elementary School District in grades K-6. During the 2016-17SY, these continued to be implemented in a cross-curricular fashion. 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. Staff will continue to be provided with opportunities relevant to the content standards and instructional strategies to support student interest and improve student achievement. Additionally, students are further exposed to these standards through structured enrichment cycles that occur within the daily schedule. In 2017-2018 SY district report cards were adjusted to report on student growth on NJ SLS 21<sup>st</sup> Century Life and Careers. In this section of the Grade 3 & 4 report card cross curricular connections are reflected inclusive of NJ SLS Speaking and Listening and 21 Century Skills. In 2017- 18SY teachers will work with curriculum team members to understand and use standards based grading practices in grades K-5.

### *Visual and Performing Arts (New Jersey Student Learning Standards)*

Throughout the school year, teachers worked within their professional learning teams (PLTs) to revise and align the Visual and Performing Arts curricula to the New Jersey Student Learning Standards (NJSLS). Throughout the revision process, primary and supplemental materials were evaluated for appropriate association with the standards. Staff will continue to be provided with opportunities relevant to the content standards and instructional strategies to support student interest and improve student achievement. Attention to district literacy goals will be reflected as a focus to integrate NJ SLS Literacy standards into the content area.

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

District PE curriculum for grades K-6 was written during the 2014-2015 school year and health curriculum during the summer of 2015. In 2015-16 the P.E. Health schedule was adjusted and featured in grade 4-6 with dedicated Health periods. During the 2016-17SY, the teacher in this content area revised the curriculum under the direction of the curriculum and instruction team to ensure revision from NJCCCS to the appropriate NJ SLS. Annual revisions continue to be made to ensure proper alignment, pacing, and rigor as well as strong integration of 21<sup>st</sup> century skills. Throughout the revision process, primary and supplemental materials in grade 5 & 6 were evaluated for appropriate association with the standards. In grade K-4 revisions were made to ensure appropriate use of standards per trimester for reporting on a standards based report card. Staff will continue to be provided with opportunities relevant to the content standards and instructional strategies to support student interest and improve student achievement. In 2017-2018 SY district report cards will be adjusted to reflect adoption of the NJ SLS Comprehensive Health & P.E. standards. Content area teachers will work with curriculum team members to understand and use standards based grading practices in grades K-5. Attention to district literacy goals will be reflected as a focus to integrate NJSLS Literacy standards into the content area.

### *World Language (New Jersey Student Learning Standards)*

All students receive exposure to world language through a Spanish elective throughout the year. During the 2016-17 SY, revisions to the World Language curriculum to ensure alignment to the NJSLS as well as to support appropriate pacing as the new curriculum were made. Annual revisions will continue to be made to secure effective pacing and rigor during the 2017-2018 SY. As part of the curriculum writing cycle, the district's focus includes (1) alignment to the standards (2) vertical and horizontal alignment within the district (3) and, development of essential questions and enduring understandings (4) the integration of 21<sup>st</sup> century skills, and (5) cross-curricular incorporation. Annual revisions will continue to be made to secure effective pacing and rigor. In 2016-2017 SY the World Language teacher piloted the



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“Voces” digital program as a language resource using authentic materials and student reinforcement using games. This year the program is included in the World Language budget. In 2017-2018 SY district report cards were adjusted to reflect adoption of the NJ SLS World Language standards. Content area teachers worked with curriculum team members to understand and use standards based grading practices in grades K-4.

### *Technology & Media Studies (New Jersey Student Learning Standards)*

In 2014-15 the schedule for grade 4-6 students was adjusted and students in library and technology combined into a new “Media” course. During the 2016-17SY, the teacher in this content area revised the curriculum under the direction of the curriculum and instruction team to ensure revision from NJCCCS to the appropriate NJSLS. Annual revisions continue to be made to ensure proper alignment, pacing, and rigor as well as strong integration of 21<sup>st</sup> century skills. Throughout the revision process, primary and supplemental materials were evaluated for appropriate association with the standards. Staff will continue to be provided with opportunities relevant to the content standards and instructional strategies to support student interest and improve student achievement. Technology continues to be integrated in a cross-curricular fashion across grades K-6 as the ever-increasing demand for technology literacy remains a top priority. In 2017-2018 SY district report cards will be adjusted to reflect adoption of the NJ SLS Technology standards. Content area teachers will work with curriculum team members to understand and use standards based grading practices in grades K-5. Attention to district literacy goals will be reflected as a focus to integrate NJ SLS Literacy standards into the content area. Literacy standards into the content area.

### **Budget Process**

The South Harrison Township Elementary School District employed a zero-based budgeting approach, with an emphasis on results and outcomes, for the preparation of the fiscal year 2018 budget. This approach is a departure from the incremental budgeting practices of the past. Budgeting for results and outcomes links strategic planning (Vision 2018), long-range financial planning, performance measures, budgeting, and evaluation. It also links resources to goals and objectives at the beginning of the budgetary process so that the primary focus is on outcomes rather than historical spending practices. This practice has allowed District officials to integrate performance into the budgetary process.

Following the Governor’s budget address on February 28, 2017, in which state aid estimates were disclosed, revenue projections are then finalized and compared to appropriation requests to determine the budgetary gap between proposed revenues and expenditures. Initial budgetary requests exceeded projected revenues by \$200,000. The appropriations were then brought in line with finalized revenue projections at the administrative cabinet level and submitted to the Board of Education for review, comment and tentative adoption on March 13, 2017. Pursuant to state statute, the Board of Education approved tentative budget was submitted to the Executive Regional Superintendent of Schools for approval. Once the District received approval from the Executive Regional Superintendent, the tentative budget was presented to the Board of Education for final adoption during a public hearing on April 24, 2017 pursuant to P.L. 2013, c.280.

### **Planning for the Future**

In the spring of 2013, the District embarked upon a strategic planning initiative with the intention of engaging the community in serious dialogue about the District’s future and with the purpose of defining the decisions and actions that would guide and shape the direction of the District. The planning process included targeted and prioritized action steps that would move the District forward. The District continues to work toward accomplishing the goals outlined in its strategic plan, Vision 2018.

South Harrison Township is primarily a residential community, with very few commercial ratables; thus the majority of the financial burden of the school district is placed on the local homeowners. A successful

## Fiscal Year 2018 Budget

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bond referendum in 2006 and the subsequent construction of building additions was able to address several years of substantial student growth. Enrollment has since stabilized. The District was able to replenish unassigned fund balance over the last few budget cycles and dedicated those funds to various capital projects, technology upgrades and much needed building maintenance.

With that being said, the District will continue to have to make tough budgetary decisions as state aid remains relatively flat and expenditures continue to grow. Shared service endeavors with Kingsway Regional have also provided much needed resources and financial relief that have allowed for program expansion and the hiring of much needed additional staff members.



## Fiscal Year 2018 Budget

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### **Financial Section**

## Fiscal Year 2018 Budget

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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.** The general fund is the main operating fund of the 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 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.** 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 No Child Left Behind.

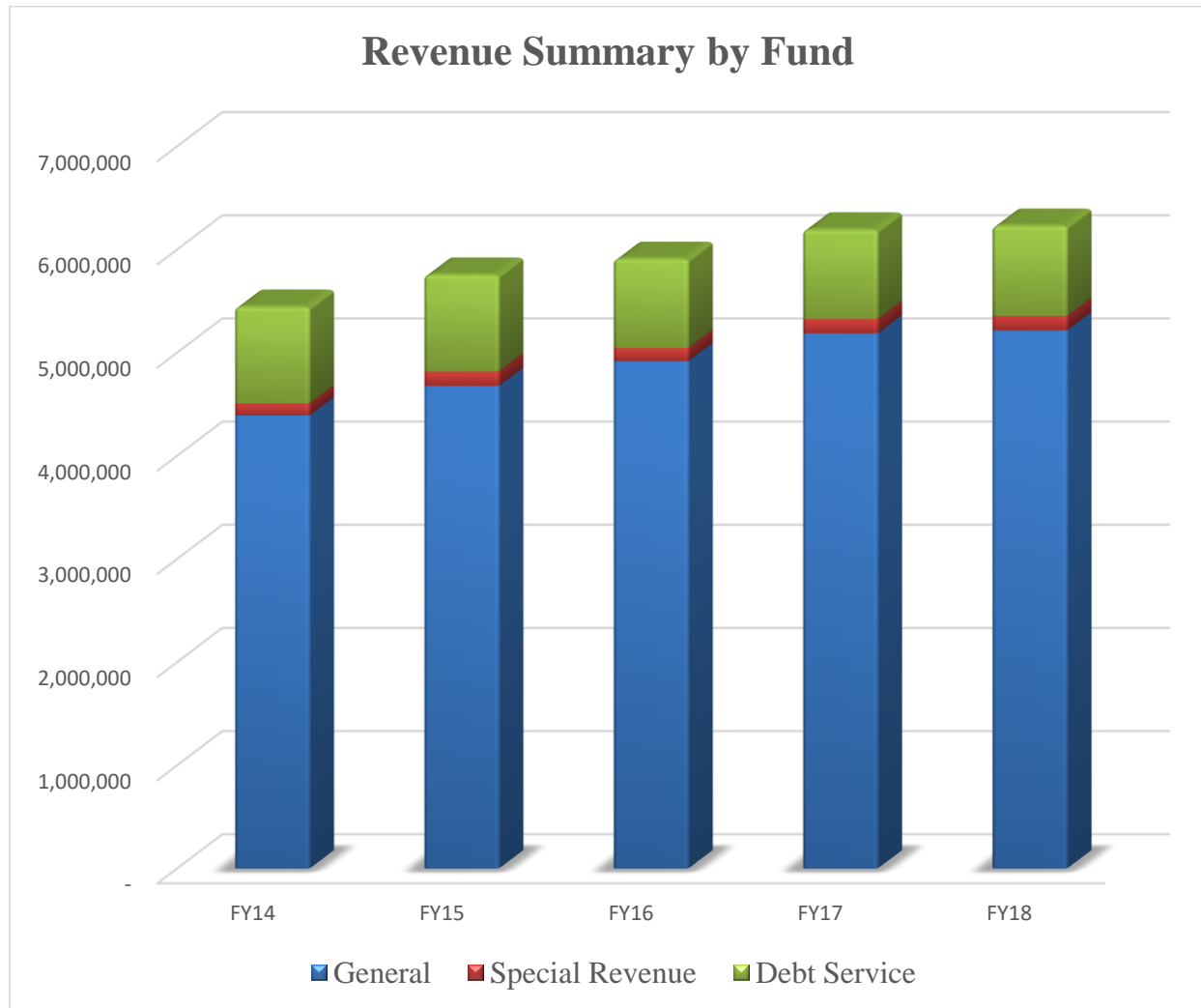
**Capital Projects Fund.** Accounts for resources used to acquire or construct major capital facilities. The source of revenue in this fund would be the sale of bonds, grants, or transfer from a capital reserve account. Separate accounting is used for each capital project within the capital projects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

**Debt Service Fund.** 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.

## Fiscal Year 2018 Budget

### Revenue Summary by Fund

Fund Summary	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
General	4,392,075	4,678,083	4,917,369	5,186,217	5,216,129
Special Revenue	116,665	140,409	129,620	139,461	140,279
Debt Service	935,316	936,505	861,328	866,650	872,550
	<u>5,444,056</u>	<u>5,754,997</u>	<u>5,908,317</u>	<u>6,192,328</u>	<u>6,228,958</u>

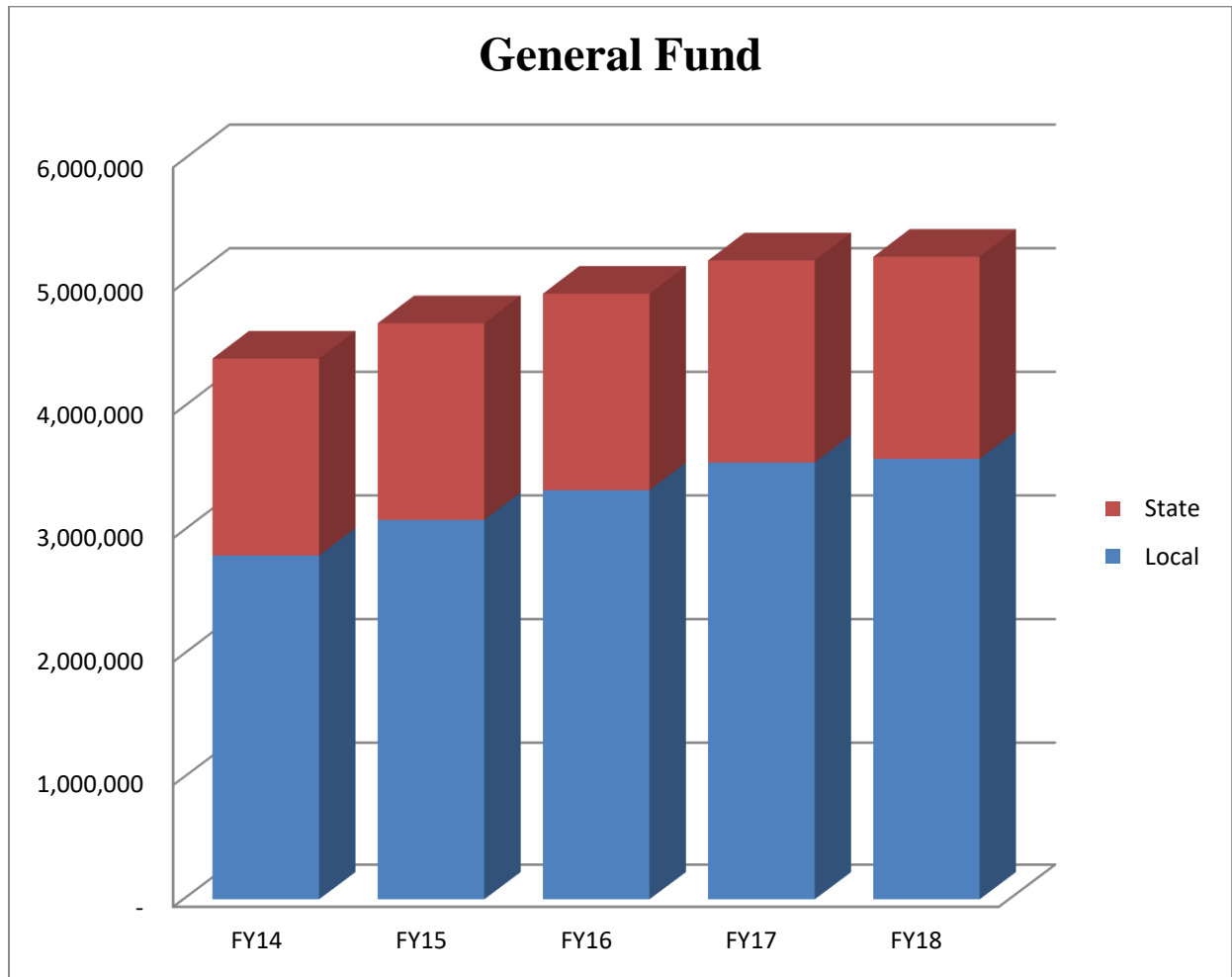


## Fiscal Year 2018 Budget

### Sources of Revenue by Fund – Actual and Proposed

General Fund	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Local	2,799,371	3,087,630	3,327,612	3,551,758	3,581,670
State	1,592,704	1,590,453	1,589,757	1,634,459	1,634,459
Total	4,392,075	4,678,083	4,917,369	5,186,217	5,216,129

The South Harrison Township Elementary School District's operating budget (general fund) totals \$5,216,129 for fiscal year 2018. 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, E-Rate reimbursements, etc.)

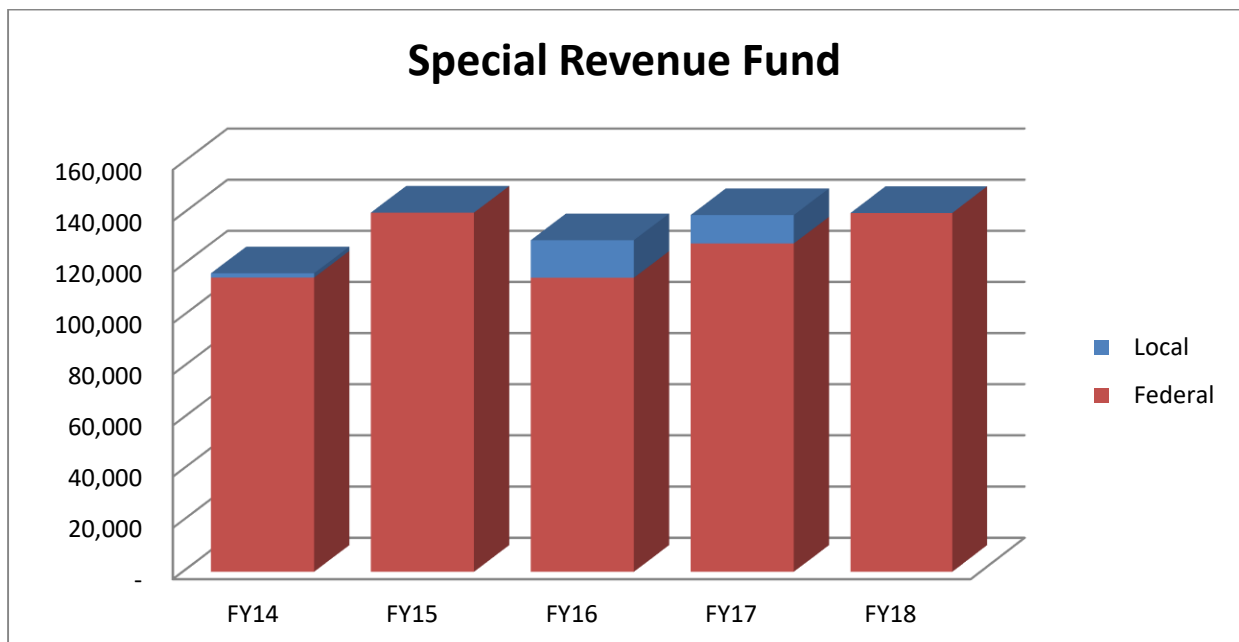


## Fiscal Year 2018 Budget

Special Revenue	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Local	1,675	-	14,694	11,115	-
Federal	114,990	140,409	114,926	128,346	140,279
Total	116,665	140,409	129,620	139,461	140,279

The special revenue fund accounts for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The special revenue fund totals \$140,279 for FY18. This is a projected increase of \$818 from FY17.

- **NCLB Title I.** Title I funds are federal dollars dedicated specifically to our at-risk students. Anticipated revenue for FY18 is \$18,565.
- **NCLB Title IIA.** Title IIA funds are federal dollars dedicated to the recruitment and training of teachers and principals. Anticipated revenue for FY18 is \$4,892.
- **IDEA.** IDEA funds are federal dollars dedicated to our students with special needs. We anticipate \$60,000 for FY18, which have historically been used to offset our costly out of district tuition placements, as well as to support related services for our preschool students.
- **REAP.** REAP (Rural Education Achievement Program) funds are federal dollars designed to assist rural districts that may lack the personnel and resources to compete effectively for Federal competitive grants. We anticipate REAP funds in the amount of \$56,822 for the 2017-18 school year.

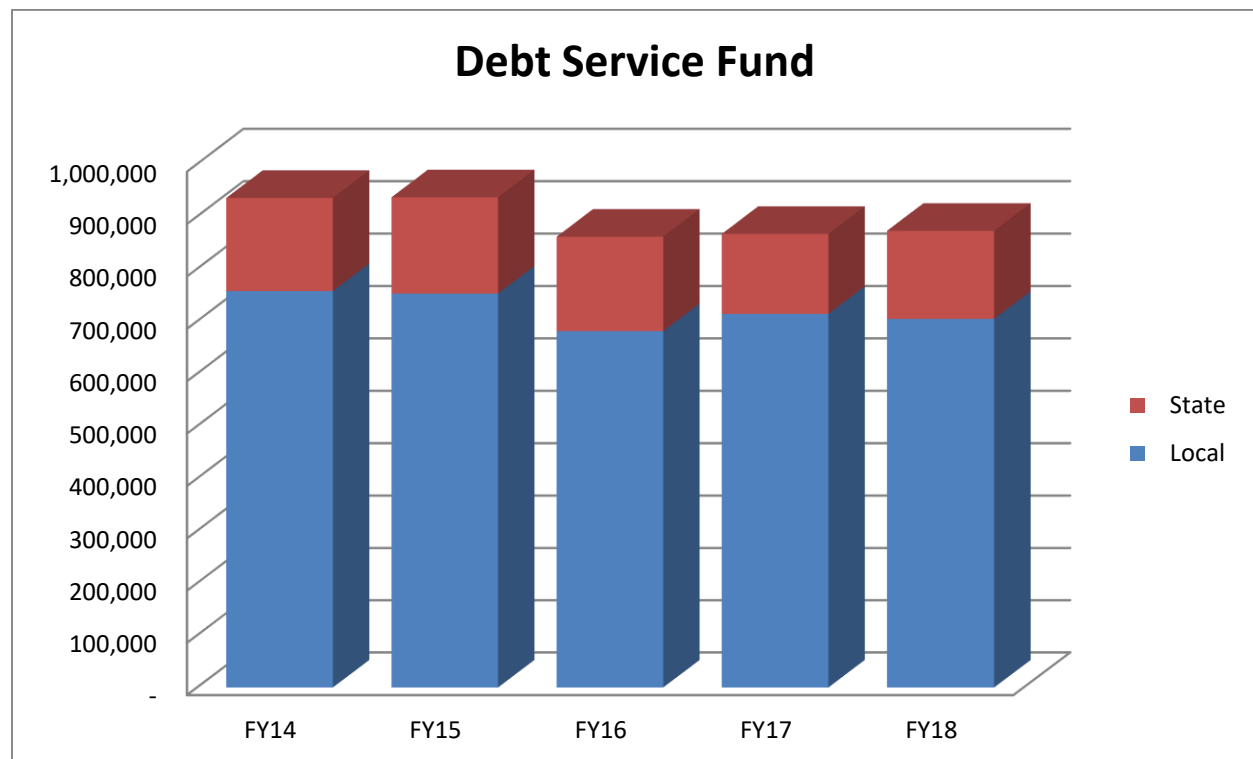


## Fiscal Year 2018 Budget

Debt Service	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Local	757,645	752,836	681,198	714,049	704,536
State	177,671	183,669	180,130	152,601	168,014
Total	935,316	936,505	861,328	866,650	872,550

The debt service fund accounts for the accumulation of resources for, and the payment of, long-term debt, principal and interest. The main sources of revenue in this fund are state aid and local tax levy.

- **Debt Service Aid.** The state share dedicated to the payment of our long-term debt stands at \$168,014 for FY18, which is an increase of \$15,413 from FY17.
- **Debt Service Tax Levy.** The total debt service tax levy for FY18 will be \$630,394. This equates to a reduction of the debt service tax levy in the amount of \$75,370 from FY17.
- **Debt Service Fund Balance.** The local share of the debt service fund also includes \$74,142 of fund balance, which was generated in FY16 after a bond refunding.



## Fiscal Year 2018 Budget

### Revenue Detail by Source – Actual and Proposed

General Fund	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Local Sources					
Local Tax Levy	2,849,053	2,927,311	3,039,630	3,116,783	3,209,771
Tuition	13,500	9,000	12,385	12,000	14,000
Miscellaneous	15,351	11,850	14,285	10,000	10,000
Total Local Sources	2,877,904	2,948,161	3,066,300	3,138,783	3,233,771
State Sources					
Transportation Aid	31,891	31,891	31,891	35,253	35,253
School Choice Aid	276,979	267,428	229,224	257,877	257,877
Special Education Aid	207,121	207,121	207,121	210,863	210,863
Under Adequacy Aid	6,832	6,832	6,832	6,832	6,832
Equalization Aid	888,987	888,987	888,987	898,191	898,191
Security Aid	26,008	26,008	26,008	26,269	26,269
Supplemental Enrollment Growth Aid	149,760	149,760	149,760	149,760	149,760
Adjustment Aid	-	-	38,204	38,204	38,204
PARCC Readiness Aid	-	3,690	3,690	3,690	3,690
Per Pupil Growth Aid	-	3,690	3,690	3,690	3,690
Professional Learning Community Aid	-	-	-	3,830	3,830
Non-Public Transportation Aid	5,126	5,046	4,350	-	-
Total State Sources	1,592,704	1,590,453	1,589,757	1,634,459	1,634,459
Budgeted Fund Balance	-	-	-	400,922	347,899
Withdraw from Capital Reserve	-	-	-	-	-
Adjustment for Prior Year Encumbrances				12,053	-
Actual Revenues (Over)/Under Expenditures	(78,533)	139,469	261,312	-	-
Total General Fund	4,392,075	4,678,083	4,917,369	5,186,217	5,216,129

## Fiscal Year 2018 Budget

Special Revenue	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Local Sources					
Miscellaneous	1,675	-	14,694	11,115	-
Total Local Sources	1,675	-	14,694	11,115	-
Federal Sources					
Title I	6,896	12,102	18,465	25,777	18,565
Title II	6,193	2,272	3,310	12,801	4,892
I.D.E.A. Part B	61,613	67,254	70,821	69,768	60,000
Other	40,288	58,781	22,330	20,000	56,822
Total Federal Sources	114,990	140,409	114,926	128,346	140,279
Total Special Revenue Fund	116,665	140,409	129,620	139,461	140,279

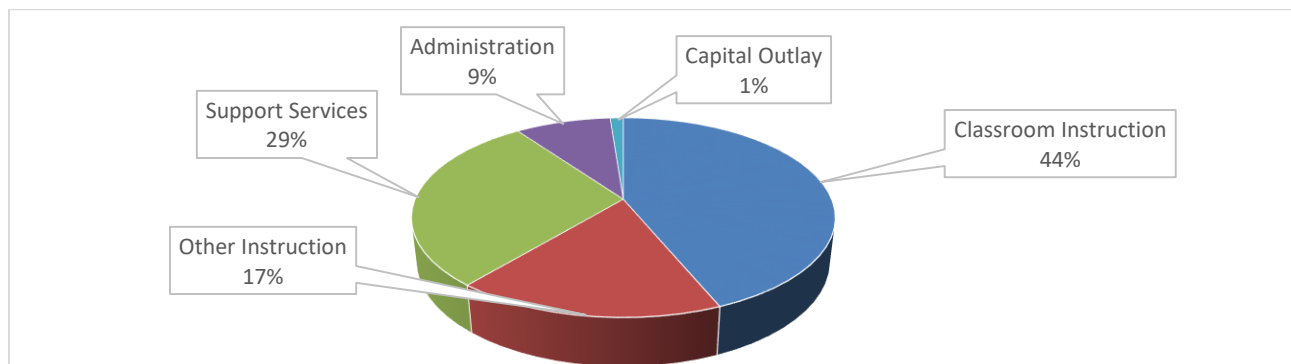
Debt Service Fund	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Local Sources					
Local Tax Levy	757,646	752,838	727,824	705,764	630,394
Miscellaneous	-	8,283	-	-	-
Budgeted Fund Balance	27,514	-	-	8,285	74,142
Total Local Sources	785,160	761,121	727,824	714,049	704,536
State Sources					
Debt Service Aid Type II	177,671	183,669	180,130	152,601	168,014
Total State Sources	177,671	183,669	180,130	152,601	168,014
Actual Revenues (Over)/Under Expenditures	(27,515)	(8,285)	(46,626)	-	-
Total Debt Service Fund	935,316	936,505	861,328	866,650	872,550



## Fiscal Year 2018 Budget

### General Fund Appropriations – By Program/Function

General Fund	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Regular Programs	1,412,242	1,562,500	1,713,034	1,919,754	2,008,006
Special Education - Learning and/or Language Disabilities	248,798	243,182	269,290	145	-
Special Education - Pre-School Disabilities - Part Time	66,935	68,101	59,123	-	-
Special Education - Resource Room/Resource Center	-	-	-	304,172	323,301
Special Education - Home Instruction	-	-	1,488	500	500
Basic Skills/Remedial	91,837	82,929	58,523	43,206	55,626
School-Sponsored Extra Curricular Activities	800	5,332	3,999	9,543	11,854
Before/After School Programs	3,406	-	-	-	-
Undistributed Instruction - Tuition	141,772	150,868	113,710	97,000	68,740
Attendance	11,382	7,140	6,913	11,142	11,321
Health Services	62,951	70,315	67,397	70,290	72,803
Speech/OT/PT and Related Services	152,823	139,621	161,124	207,350	145,100
Extraordinary Services	62,434	36,983	36,490	23,358	52,855
Guidance	33,621	33,132	30,586	32,824	23,000
Child Study Team	148,836	150,456	158,234	168,009	183,285
Improvement of Instruction Services	32,773	58,914	72,194	68,500	77,620
Educational Media Services/Library	60,559	40,470	63,104	38,378	39,787
Instructional Staff Training Services	3,392	2,817	1,242	6,000	2,500
General Administration	142,800	138,999	114,873	137,707	117,825
School Administration	123,583	137,426	140,508	146,549	156,235
Central Services	129,059	124,784	120,756	111,186	106,195
Administrative Information Technology	-	-	-	55,990	43,000
Required Maintenance for School Facilities	104,162	89,378	136,934	136,507	195,395
Custodial Services	355,190	367,022	353,831	367,234	371,235
Care and Upkeep of Grounds	2,615	-	10,853	14,000	18,500
Student Transportation Services	368,569	335,198	333,147	360,040	358,300
Personal Services - Unallocated Employee Benefits	410,216	571,183	652,336	794,700	758,003
Transfer to Cover Deficit (Food Service Fund)	9,482	-	-	-	-
Equipment	15,705	-	29,864	14,000	7,000
Capital Reserve - Transfer to Capital Projects	-	133,200	-	-	-
Interest Deposit to Capital Reserve	-	-	-	-	10
Facilities Acquisition and Construction Services	196,133	128,133	207,816	48,133	8,133
	4,392,075	4,678,083	4,917,369	5,186,217	5,216,129



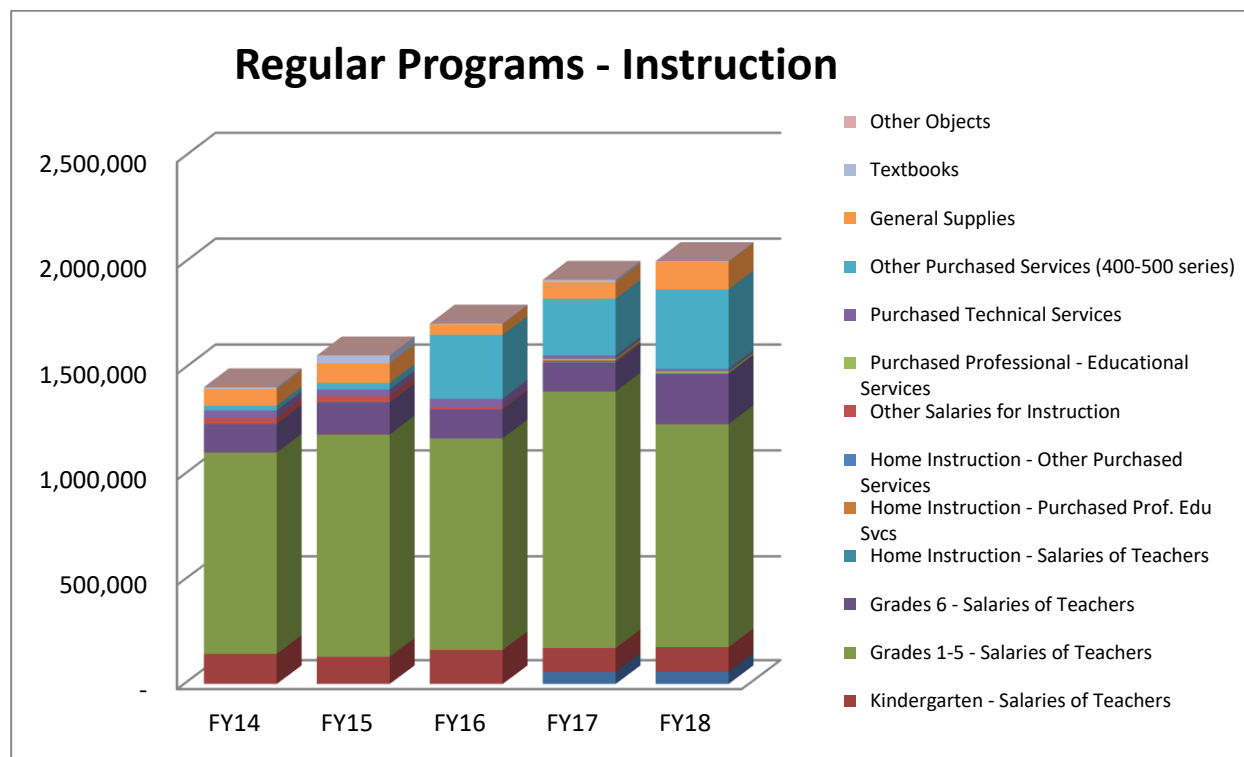
## Fiscal Year 2018 Budget

### General Fund Appropriations by Program at Object Level

#### Instruction - Regular Programs

Regular Programs	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Preschool - Salaries of Teachers			-	57,405	59,127
Kindergarten - Salaries of Teachers	144,649	130,607	163,199	115,011	118,455
Grades 1-5 - Salaries of Teachers	959,350	1,058,215	1,007,818	1,219,910	1,060,341
Grades 6 - Salaries of Teachers	136,481	152,422	136,774	136,216	237,759
Home Instruction - Salaries of Teachers	50	1,665	478	1,800	1,740
Home Instruction - Purchased Prof. Edu Svcs	1,500	390	-	1,000	1,000
Home Instruction - Other Purchased Services	-	-	-	250	250
Other Salaries for Instruction	25,599	26,320	6,968	7,156	-
Purchased Professional - Educational Services	-	-	-	8,280	9,015
Purchased Technical Services	35,365	32,550	42,401	14,965	10,905
Other Purchased Services (400-500 series)	22,612	30,378	301,691	268,492	375,150
General Supplies	78,028	92,900	50,305	77,315	130,188
Textbooks	8,216	36,507	2,203	11,954	4,076
Other Objects	392	546	1,197	-	-
	1,412,242	1,562,500	1,713,034	1,919,754	2,008,006

Regular Programs - Instruction (11-1XX-100-XXX) is used to record direct classroom instruction costs for regular education programs. A program is considered regular education when its classes contain only regular education pupils, including mainstreamed special education pupils.



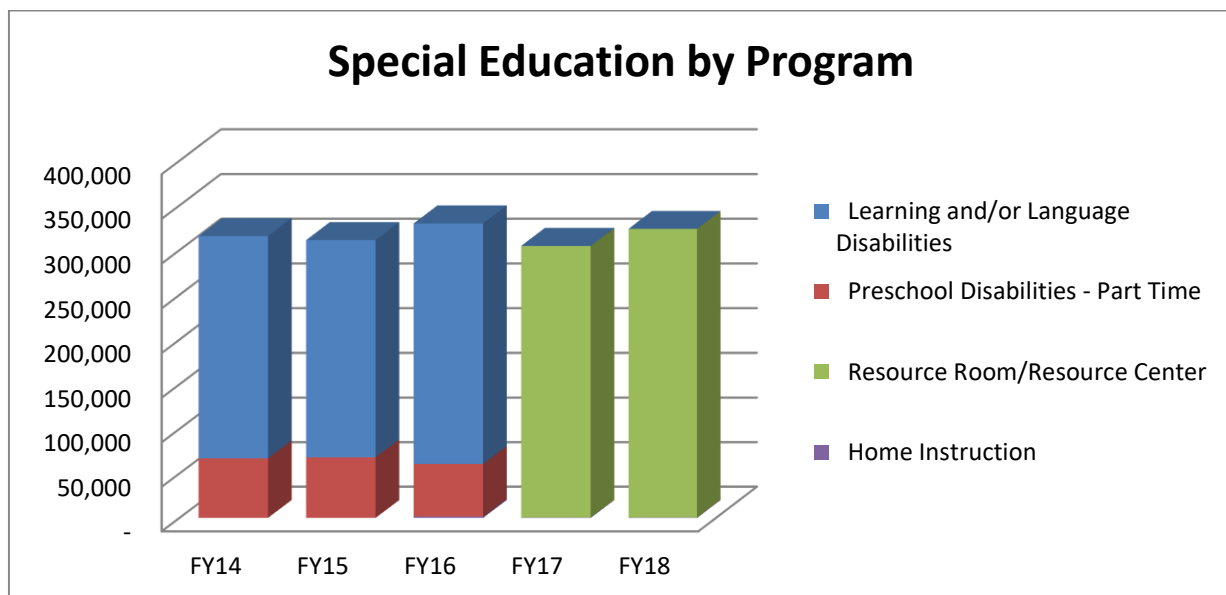
## Fiscal Year 2018 Budget

### Instruction – Special Education Programs

Special Education by Program	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Learning and/or Language Disabilities	248,798	243,182	269,290	145	-
Preschool Disabilities - Part Time	66,935	68,101	59,123	-	-
Resource Room/Resource Center	-	-	-	304,172	323,301
Home Instruction	-	-	1,488	500	500
	315,733	311,283	329,901	304,817	323,801

Special Education by Object	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Teachers	280,040	261,601	308,540	281,225	317,451
Other Salaries for Instruction	26,233	39,177	18,746	16,697	-
Purchased Professional - Edu Svcs	-	-	1,488	500	500
Other Purchased Services	-	-	-	1,800	1,200
General Supplies	6,639	7,227	783	4,450	4,650
Textbooks	2,821	3,278	344	145	-
	315,733	311,283	329,901	304,817	323,801

Special Education – Instruction (11-2XX-100-XXX) is used to record the classroom costs of providing services as a result of individualized educational programs (IEPs.) A program is considered special when its classes contain only special education pupils. Costs are then further classified into program specific categories such as learning and/or language, behavioral and preschool disabilities.



## Fiscal Year 2018 Budget

<b>Learning/Language Disabilities</b>	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Teachers	223,977	205,776	250,879	-	-
Other Salaries for Instruction	15,976	27,676	17,361	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	6,024	6,452	706	-	-
Textbooks	2,821	3,278	344	145	-
Other Objects	-	-	-	-	-
	248,798	243,182	269,290	145	-

<b>Preschool Disabilities - Part Time</b>	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Teachers	56,063	55,825	57,661	-	-
Other Salaries for Instruction	10,257	11,501	1,385	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	615	775	77	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
	66,935	68,101	59,123	-	-

<b>Resource Room/Resource Center</b>	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Teachers	-	-	-	281,225	317,451
Other Salaries for Instruction	-	-	-	16,697	-
Other Purchased Services	-	-	-	1,800	1,200
General Supplies	-	-	-	4,450	4,650
	-	-	-	304,172	323,301

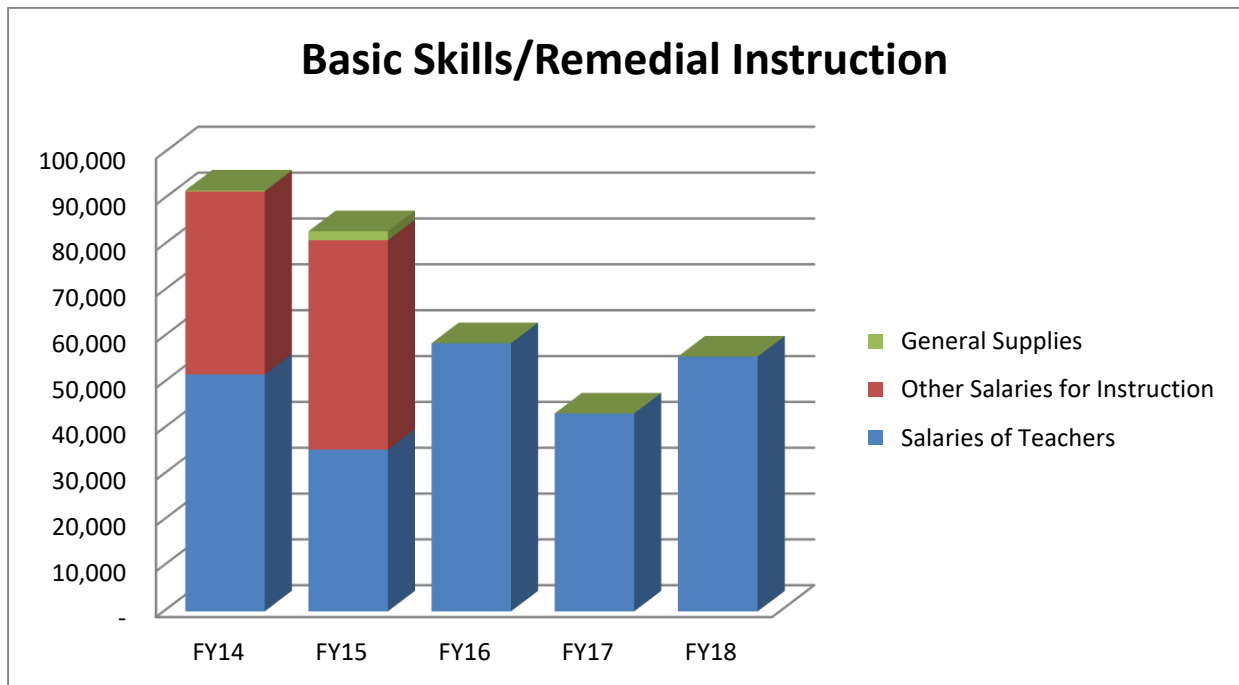
<b>Home Instruction</b>	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Teachers	-	-	-	-	-
Purchased Professional - Edu Svcs	-	-	1,488	500	500
Other Purchased Services	-	-	-	-	-
	-	-	1,488	500	500

## Fiscal Year 2018 Budget

### Instruction – Basic Skills

Basic Skills	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Teachers	51,711	35,348	58,523	43,206	55,626
Other Salaries for Instruction	39,894	45,633	-	-	-
General Supplies	232	1,948	-	-	-
	91,837	82,929	58,523	43,206	55,626

Basic Skills (11-230-100-XXX) is used to record the classroom costs of providing the District's basic skills program. Basic Skills includes those services delivered during the District's Response to Intervention (RtI) period within the school day to address the needs of identified "at-risk" learners.

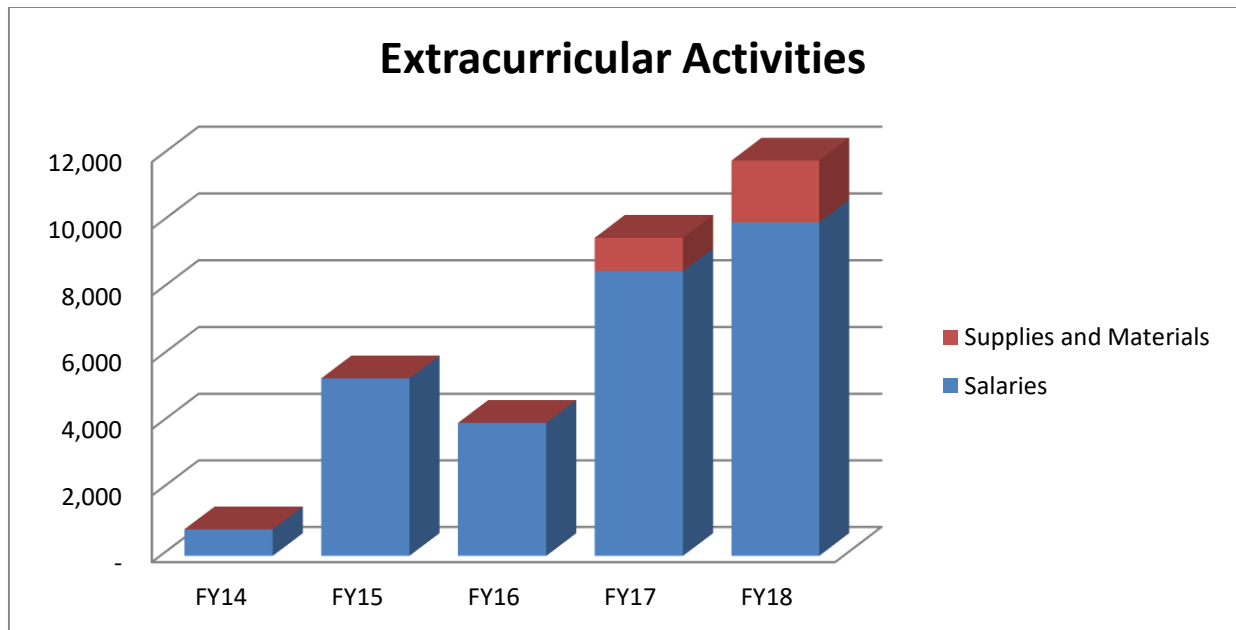


## Fiscal Year 2018 Budget

### School Sponsored Extra-Curricular Activities

Extra-Curricular Activities	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	800	5,332	3,999	8,543	10,004
Supplies and Materials	-	-	-	1,000	1,850
	800	5,332	3,999	9,543	11,854

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.

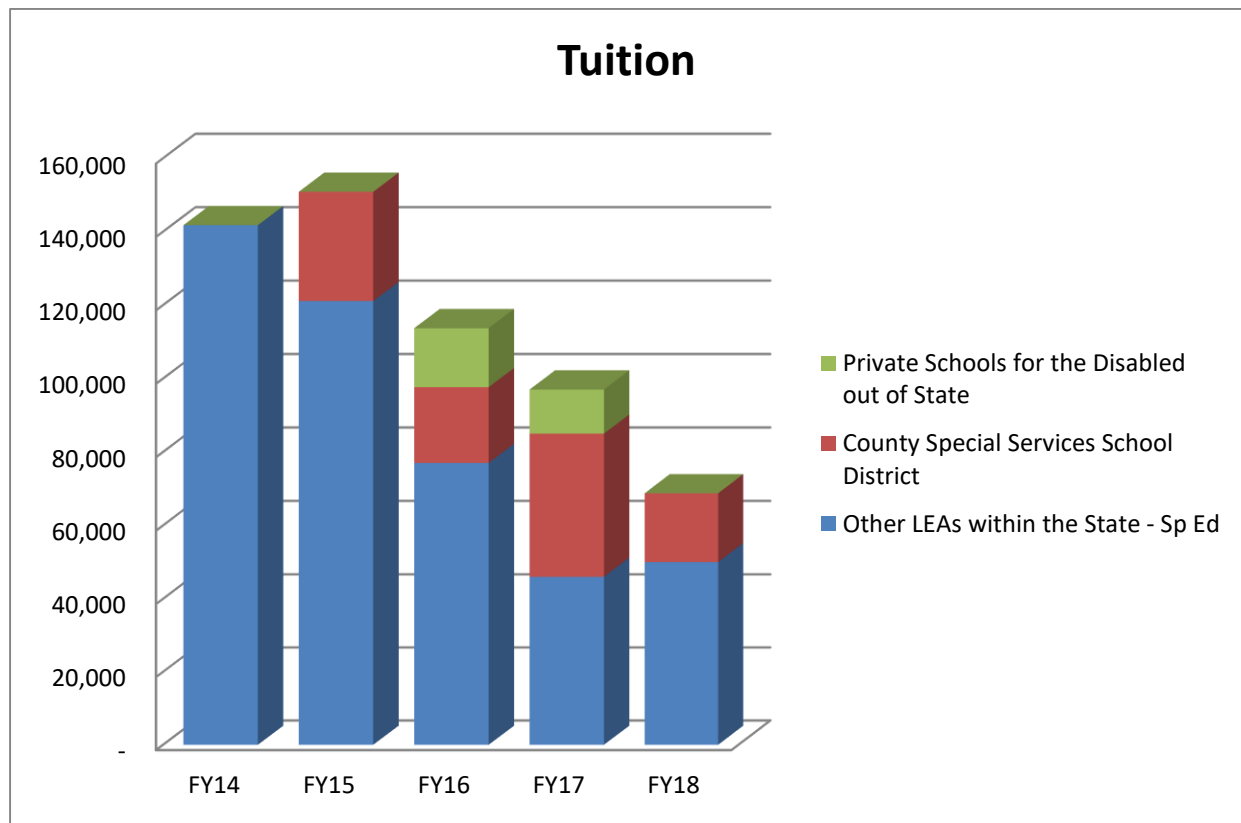


## Fiscal Year 2018 Budget

### Undistributed Instruction - Tuition

Tuition	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Other LEAs within the State - Sp Ed	141,772	121,108	77,000	46,000	50,000
County Special Services School District	-	29,760	20,630	39,000	18,740
Private Schools for the Disabled out of State	-	-	16,080	12,000	-
	141,772	150,868	113,710	97,000	68,740

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.

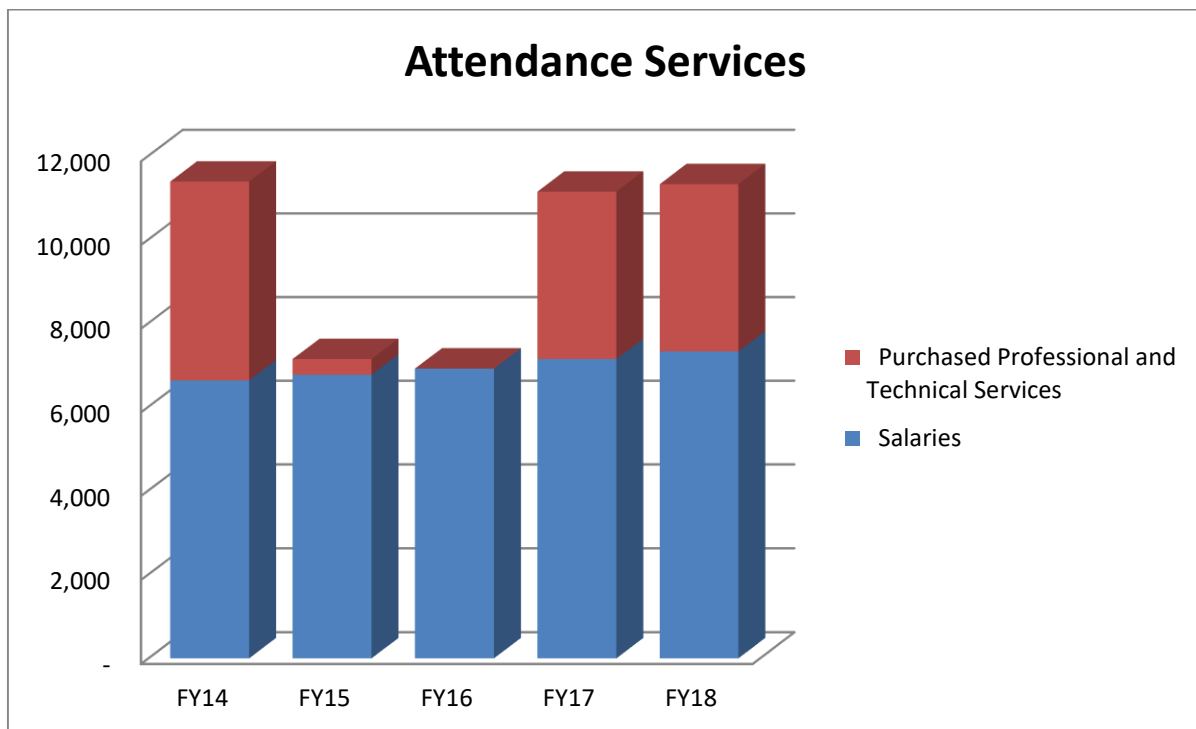


## Fiscal Year 2018 Budget

### Attendance Services

Attendance Services	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	6,632	6,765	6,913	7,142	7,321
Purchased Professional and Technical Services	4,750	375	-	4,000	4,000
	11,382	7,140	6,913	11,142	11,321

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.



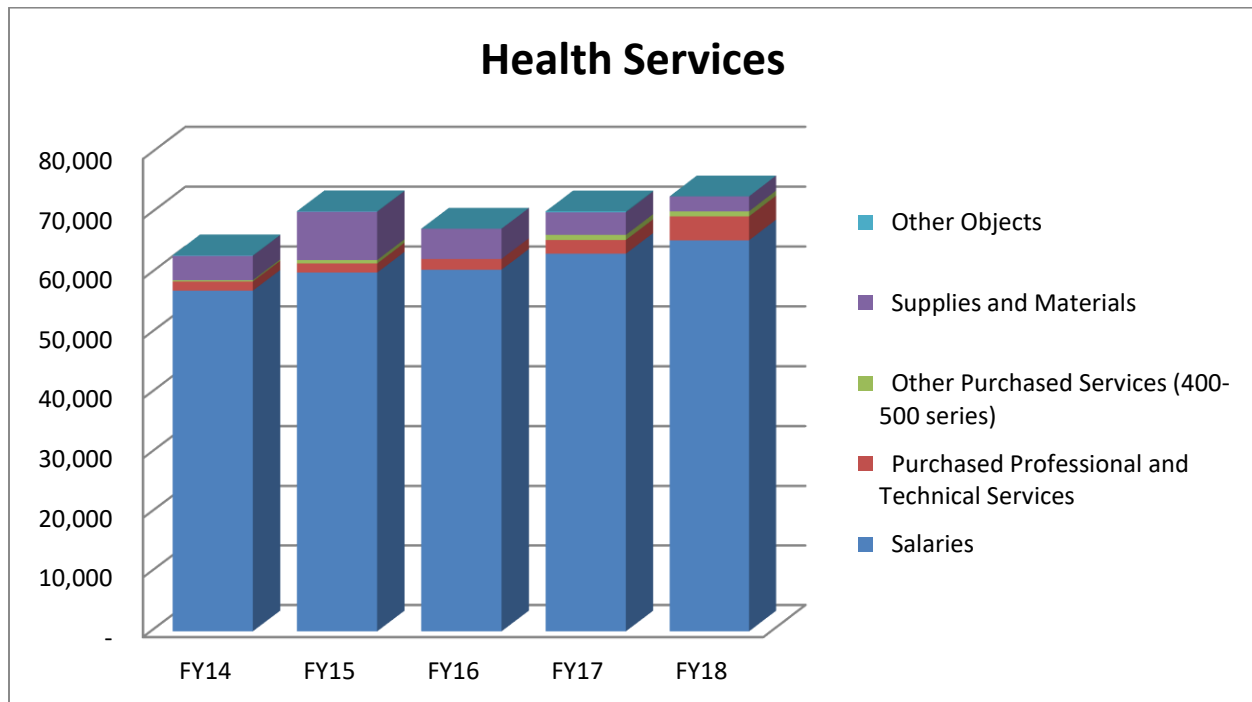


## Fiscal Year 2018 Budget

### Health Services

Health Services	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	57,046	60,071	60,546	63,215	65,453
Purchased Professional and Technical Services	1,525	1,525	1,795	2,300	4,000
Other Purchased Services (400-500 series)	233	570	-	850	850
Supplies and Materials	4,062	8,064	5,056	3,775	2,500
Other Objects	85	85	-	150	-
	62,951	70,315	67,397	70,290	72,803

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, emergency injury and illness care and communications with parent's medical officials.

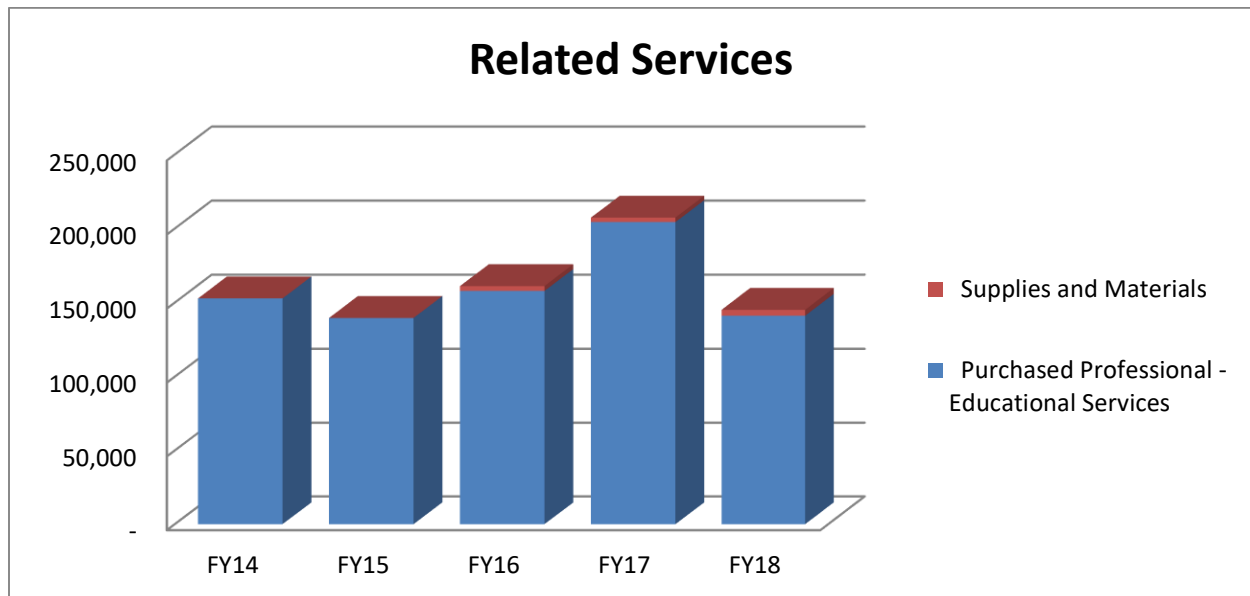


## Fiscal Year 2018 Budget

### Speech, Occupational Therapy, Physical Therapy & Related Services

Speech, OT, PT & Related Services	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Purchased Professional - Educational Services	152,823	139,621	157,869	204,350	141,100
Supplies and Materials	-	-	3,255	3,000	4,000
	152,823	139,621	161,124	207,350	145,100

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) such as speech therapy, occupational therapy, physical therapy, and additional counseling.

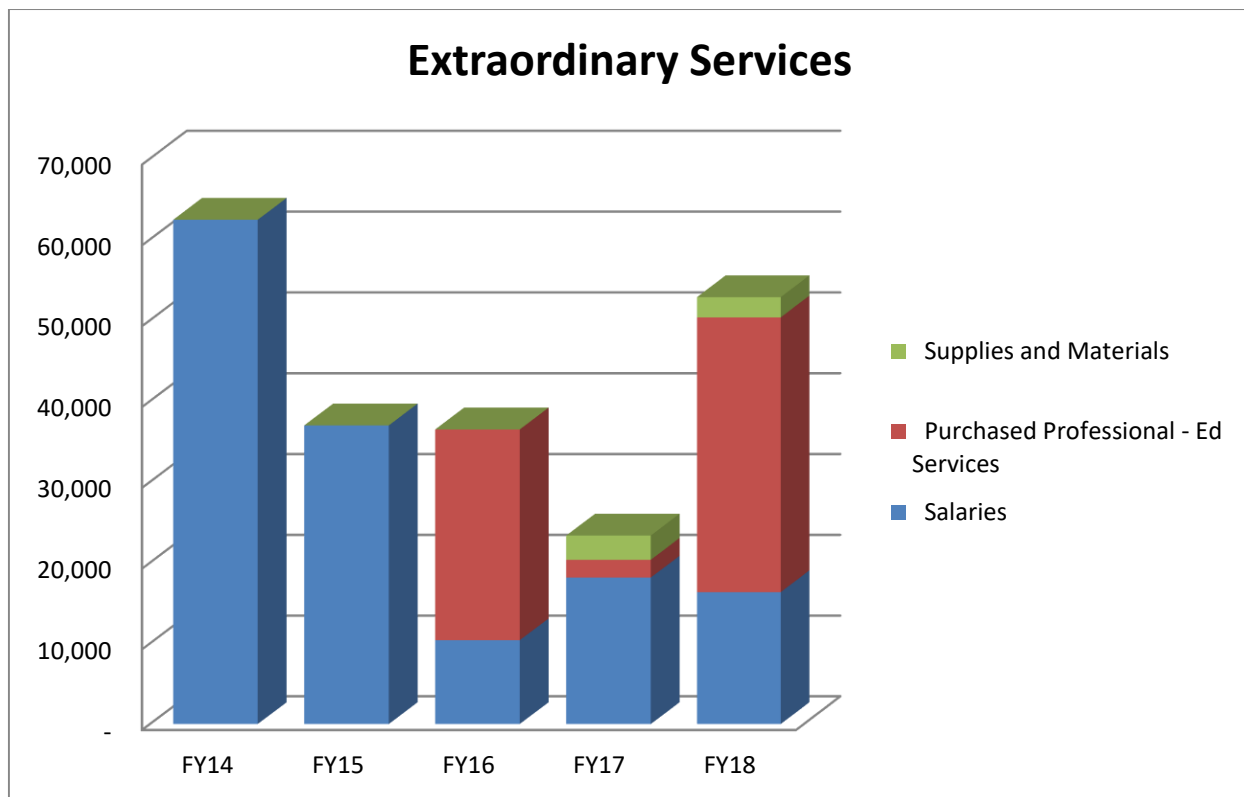


## Fiscal Year 2018 Budget

### Extraordinary Services

Extraordinary Services	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	62,434	36,983	10,396	18,158	16,355
Purchased Professional - Ed Services	-	-	26,094	2,200	34,000
Supplies and Materials	-	-	-	3,000	2,500
	62,434	36,983	36,490	23,358	52,855

Other Support Services – Students – 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 I.E.P., which are unique to individual students, such as one-to-one aides.

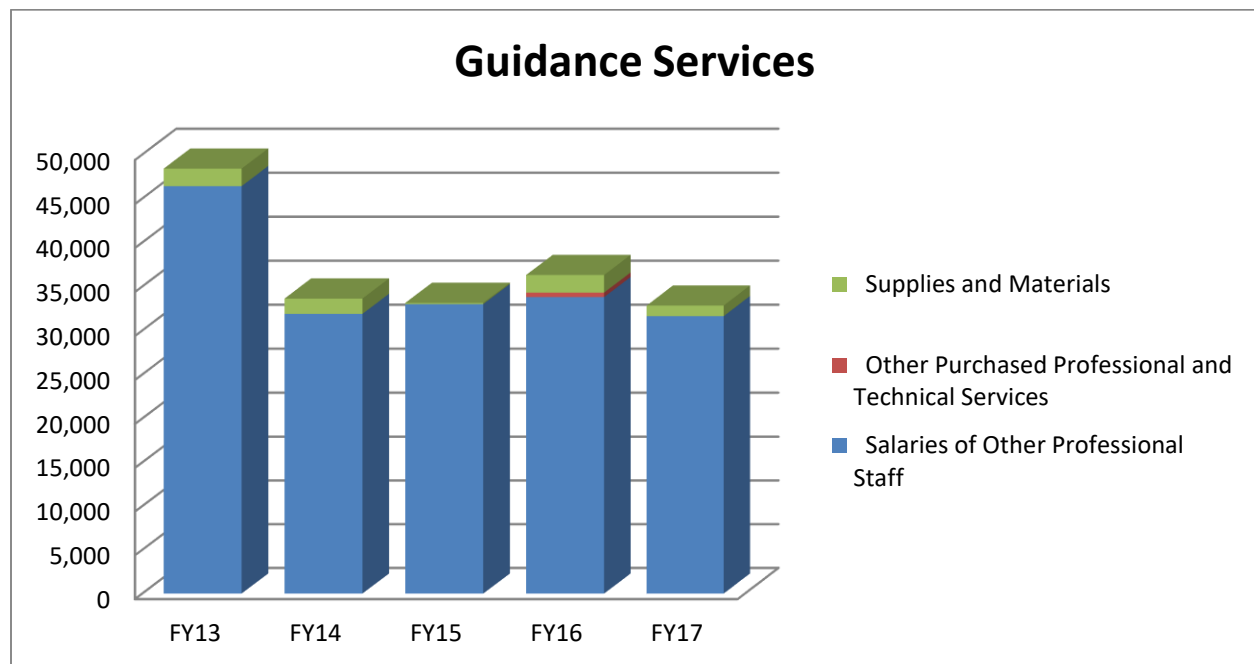


## Fiscal Year 2018 Budget

### Guidance Services

Guidance	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Other Professional Staff	31,885	32,992	30,071	31,624	21,715
Other Purchased Prof and Tech Services	-	-	232	-	-
Supplies and Materials	1,736	140	283	1,200	1,285
	33,621	33,132	30,586	32,824	23,000

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 pupil records.



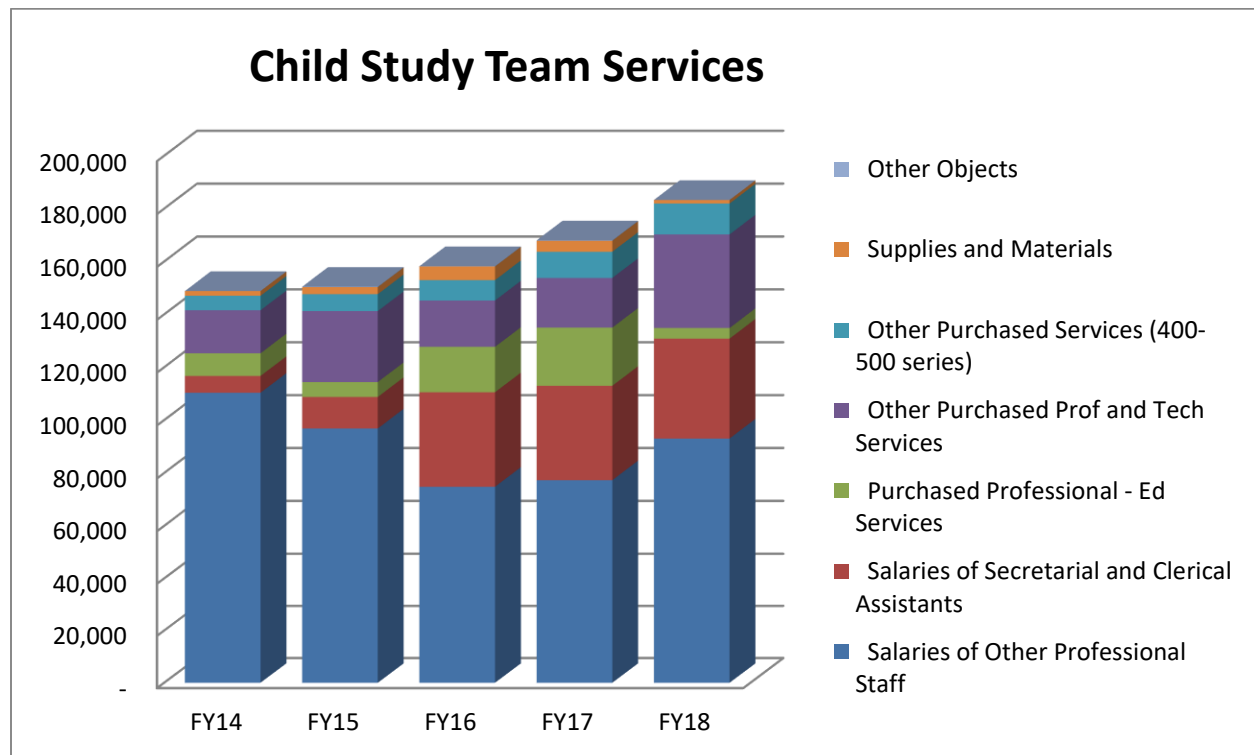
## Fiscal Year 2018 Budget

### Child Study Team

#### Child Study Team Services

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Other Professional Staff	110,378	96,858	74,809	77,289	93,047
Salaries of Secretarial and Clerical Assistants	6,341	11,906	35,748	35,710	37,803
Purchased Professional - Ed Services	8,577	5,651	17,172	22,000	4,000
Other Purchased Prof and Tech Services	16,275	26,851	17,550	18,800	35,400
Other Purchased Services (400-500 series)	5,480	6,394	7,707	9,900	11,700
Supplies and Materials	1,785	2,681	5,150	4,160	1,335
Other Objects	-	115	98	150	-
	148,836	150,456	158,234	168,009	183,285

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.

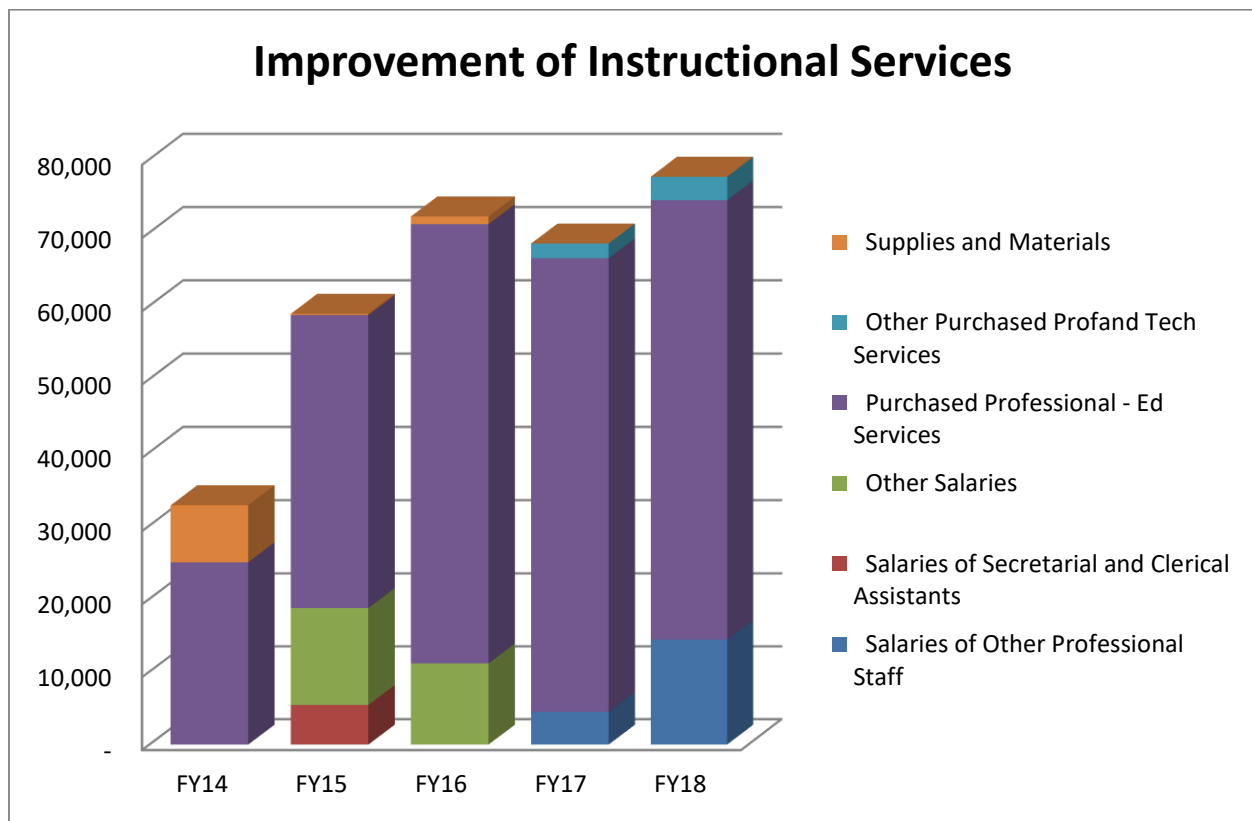


## Fiscal Year 2018 Budget

### Improvement of Instruction Services

Improvement of Instruction Services	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Other Professional Staff	-	-	-	4,500	14,420
Salaries of Secretarial and Clerical Assistants	-	5,437	-	-	-
Other Salaries	-	13,299	11,139	-	-
Purchased Professional - Ed Services	25,000	40,000	60,000	62,000	60,000
Other Purchased Prof and Tech Services	-	-	-	2,000	3,200
Supplies and Materials	7,773	178	1,055	-	-
	32,773	58,914	72,194	68,500	77,620

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

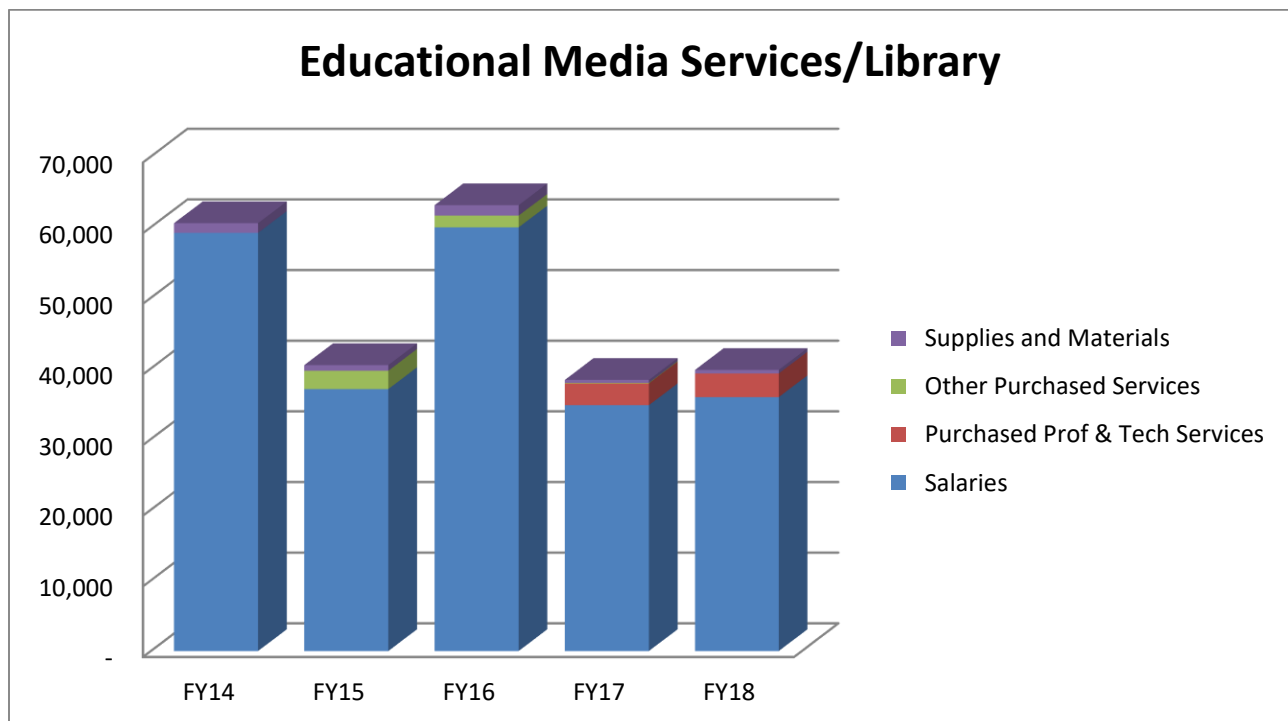


## Fiscal Year 2018 Budget

### Educational Media/Library Services

Educational Media Services	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	59,185	37,085	59,967	34,801	35,942
Purchased Prof & Tech Services	-	-	-	3,077	3,335
Other Purchased Services	-	2,591	1,663	80	-
Supplies and Materials	1,374	794	1,474	420	510
	60,559	40,470	63,104	38,378	39,787

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. School library services, audiovisual services, and computer assisted instruction services are recorded here.

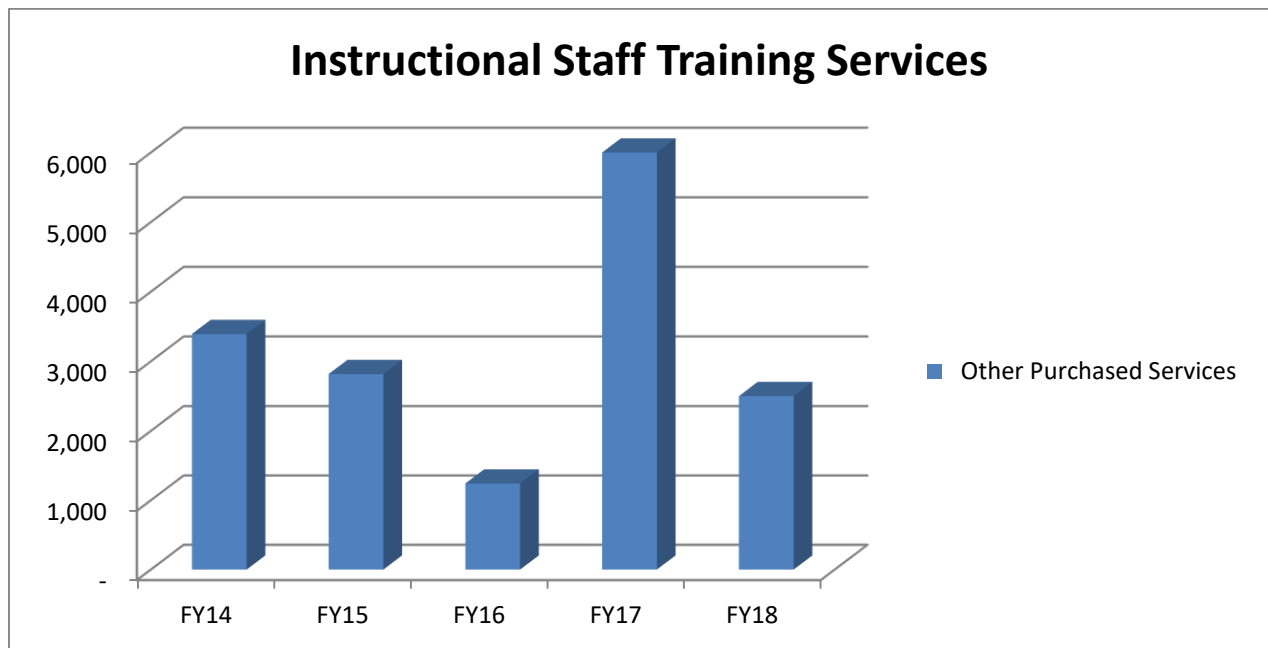


## Fiscal Year 2018 Budget

### Instructional Staff Training Services

Instructional Staff Training	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Other Purchased Services	3,392	2,817	1,242	6,000	2,500
	3,392	2,817	1,242	6,000	2,500

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.



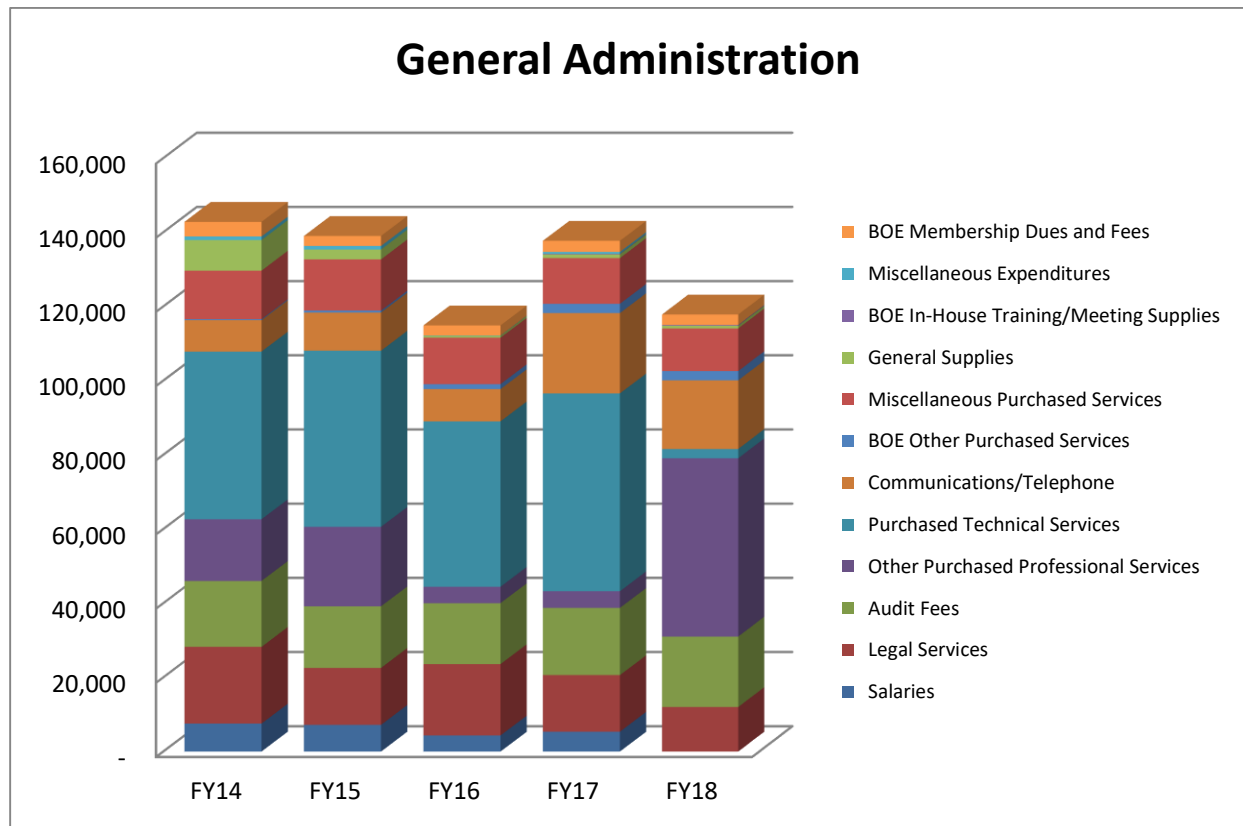


## Fiscal Year 2018 Budget

### Support Services – General Administration

General Administration	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	7,553	7,188	4,334	5,357	-
Legal Services	20,668	15,358	19,245	15,259	12,000
Audit Fees	17,770	16,600	16,425	18,115	19,000
Other Purchased Professional Services	16,634	21,445	4,435	4,500	48,075
Purchased Technical Services	45,207	47,489	44,575	53,341	2,500
Communications/Telephone	8,461	10,275	8,692	21,650	18,500
BOE Other Purchased Services	261	537	1,341	2,500	2,500
Miscellaneous Purchased Services	13,089	13,800	12,537	12,335	11,500
General Supplies	8,272	2,659	524	1,000	750
BOE In-House Training/Meeting Supplies	-	-	28	150	200
Miscellaneous Expenditures	950	960	48	500	-
BOE Membership Dues and Fees	3,935	2,688	2,689	3,000	2,800
	142,800	138,999	114,873	137,707	117,825

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.)

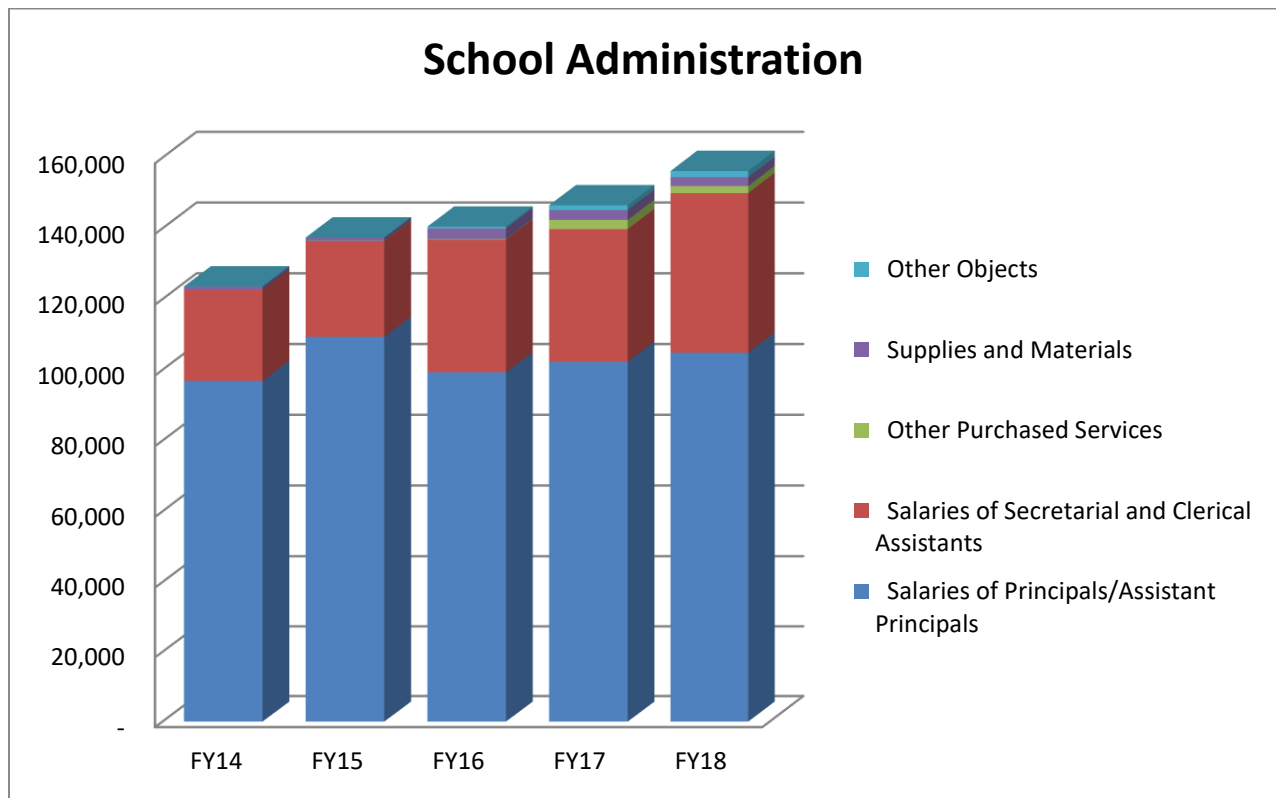


## Fiscal Year 2018 Budget

### Support Services – School Administration

School Administration	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Principals/Assistant Principals	96,900	109,349	99,323	102,303	104,860
Salaries of Secretarial and Clerical Assistants	25,645	27,059	37,524	37,496	45,125
Other Purchased Services	-	75	155	2,600	2,000
Supplies and Materials	1,002	943	3,006	2,800	2,500
Other Objects	36	-	500	1,350	1,750
	123,583	137,426	140,508	146,549	156,235

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.

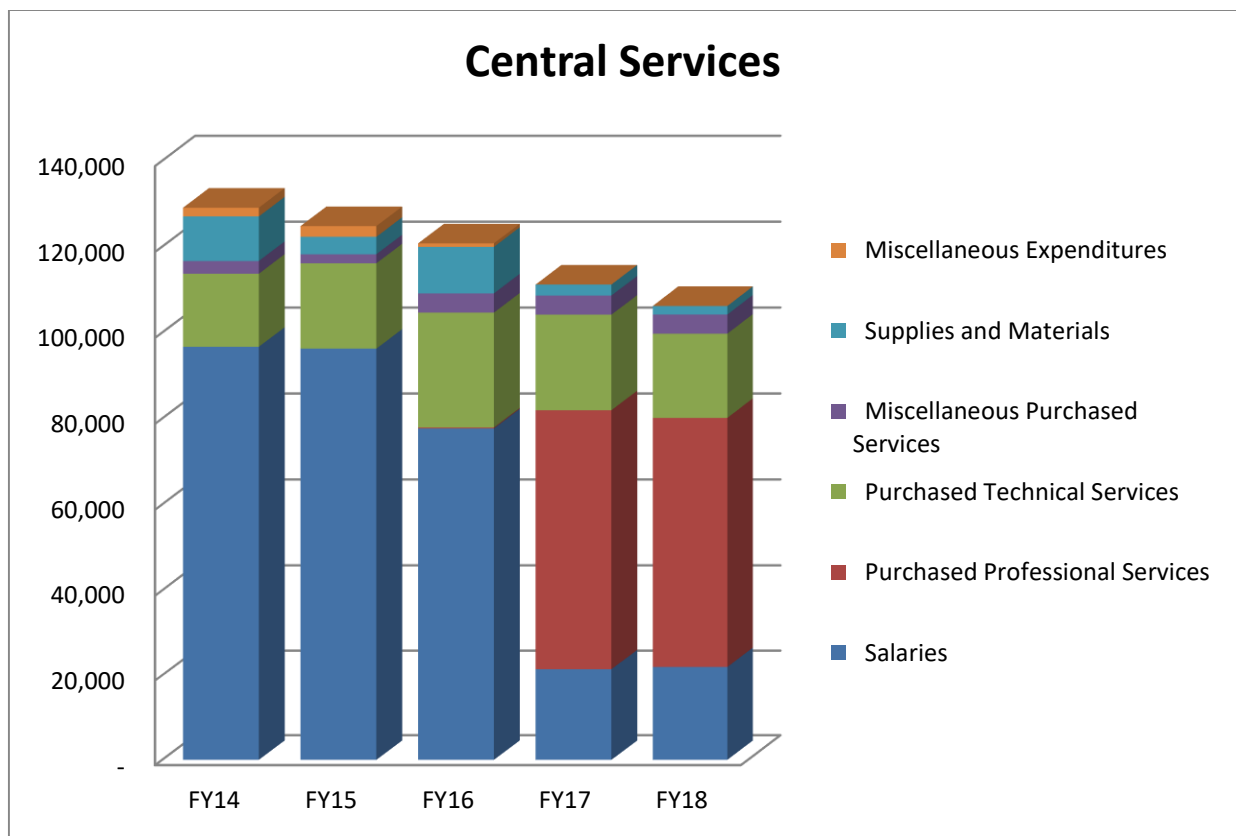


## Fiscal Year 2018 Budget

### Central Services

Central Services	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	96,692	96,261	77,674	21,426	21,962
Purchased Professional Services	-	-	230	60,500	58,183
Purchased Technical Services	17,005	19,870	26,742	22,250	19,600
Miscellaneous Purchased Services	2,972	2,099	4,474	4,450	4,450
Supplies and Materials	10,363	4,058	10,826	2,560	2,000
Miscellaneous Expenditures	2,027	2,496	810	-	-
	129,059	124,784	120,756	111,186	106,195

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 District entered into a shared service agreement for business administration services beginning in FY16.



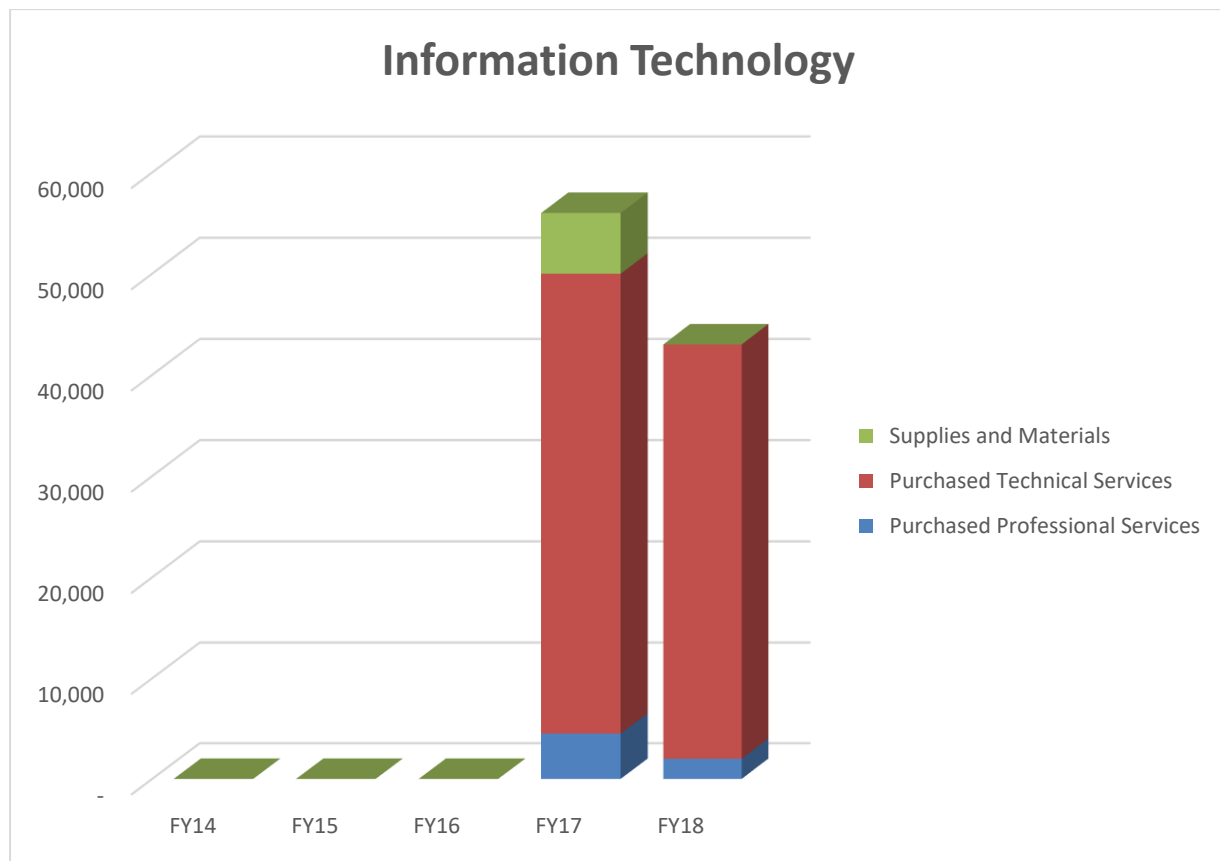
## Fiscal Year 2018 Budget

### Administrative Information Technology

Information Technology	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Purchased Professional Services	-	-	-	4,500	2,000
Purchased Technical Services	-	-	-	45,490	41,000
Supplies and Materials	-	-	-	6,000	-
	-	-	-	55,990	43,000

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 operation, network support services, and hardware and software support.

\* These costs were reclassified from instructional services in FY17.

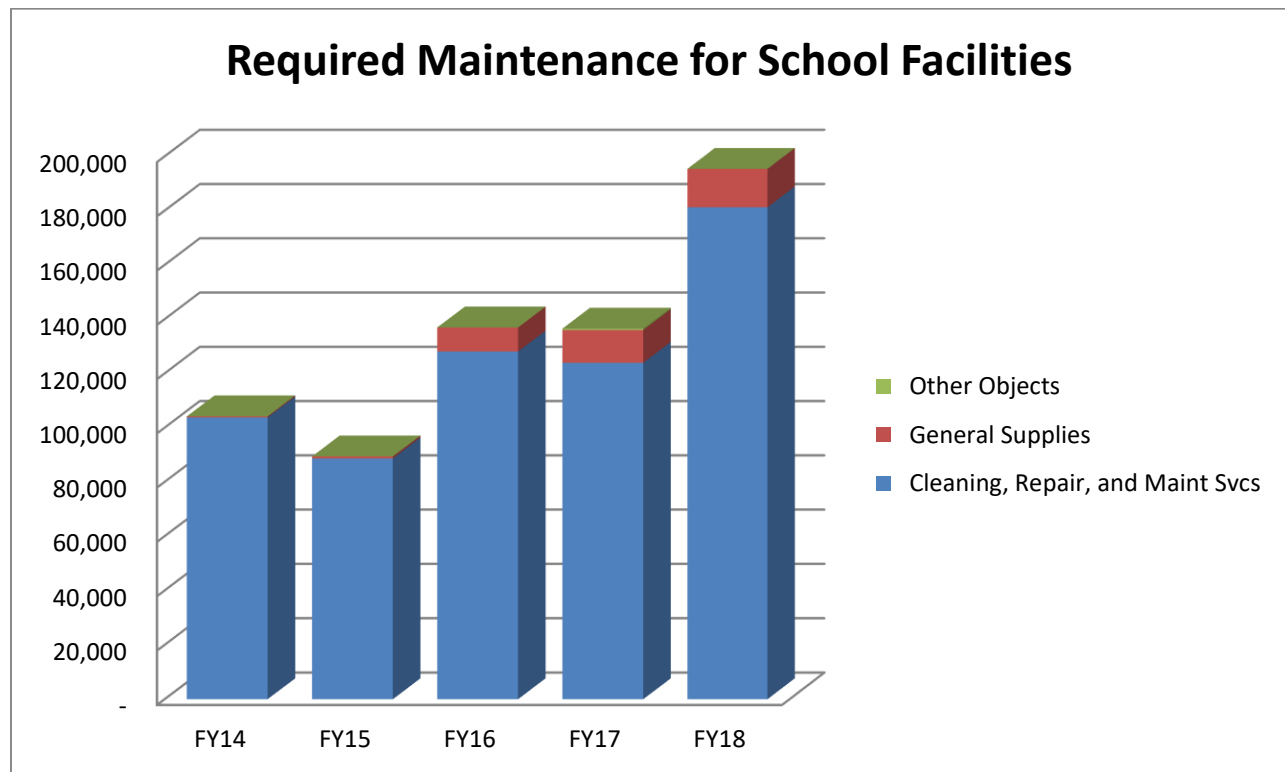


## Fiscal Year 2018 Budget

### Required Maintenance for School Facilities

Required Maintenance	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Cleaning, Repair, and Maint Svcs	103,769	88,643	128,055	123,912	181,225
General Supplies	393	735	8,879	12,095	14,170
Other Objects	-	-	-	500	-
	104,162	89,378	136,934	136,507	195,395

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.

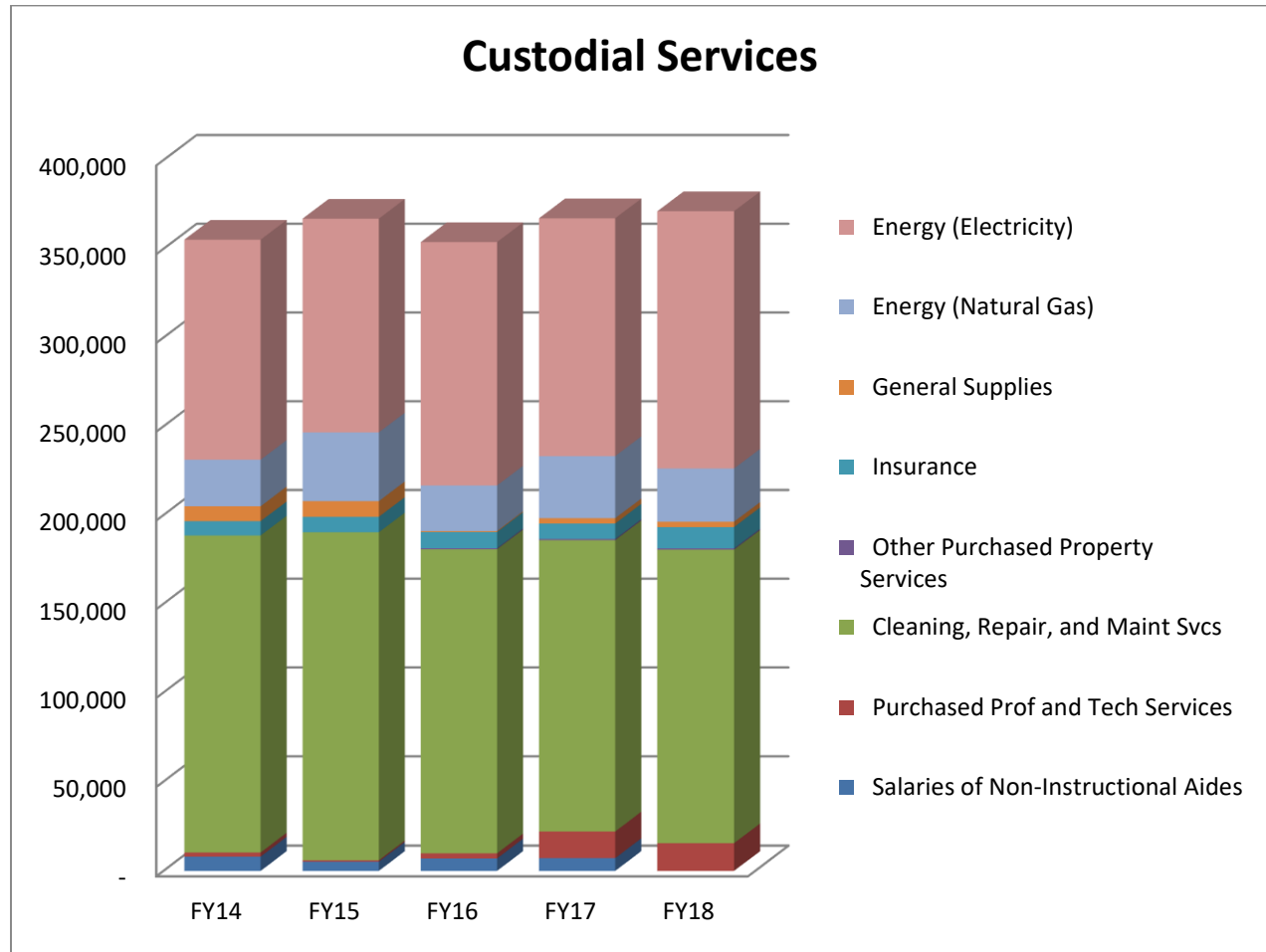


## Fiscal Year 2018 Budget

### Custodial Services

Custodial	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Non-Instructional Aides	7,998	5,165	6,968	7,156	-
Purchased Prof and Tech Services	2,300	800	2,866	14,908	15,515
Cleaning, Repair, and Maint Svcs	178,232	184,337	170,910	163,800	165,000
Other Purchased Property Services	-	-	600	720	720
Insurance	8,065	8,710	9,150	8,650	12,000
General Supplies	8,391	8,837	538	3,000	3,000
Energy (Natural Gas)	26,188	38,736	25,639	35,000	30,000
Energy (Electricity)	124,016	120,437	137,160	134,000	145,000
	355,190	367,022	353,831	367,234	371,235

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.

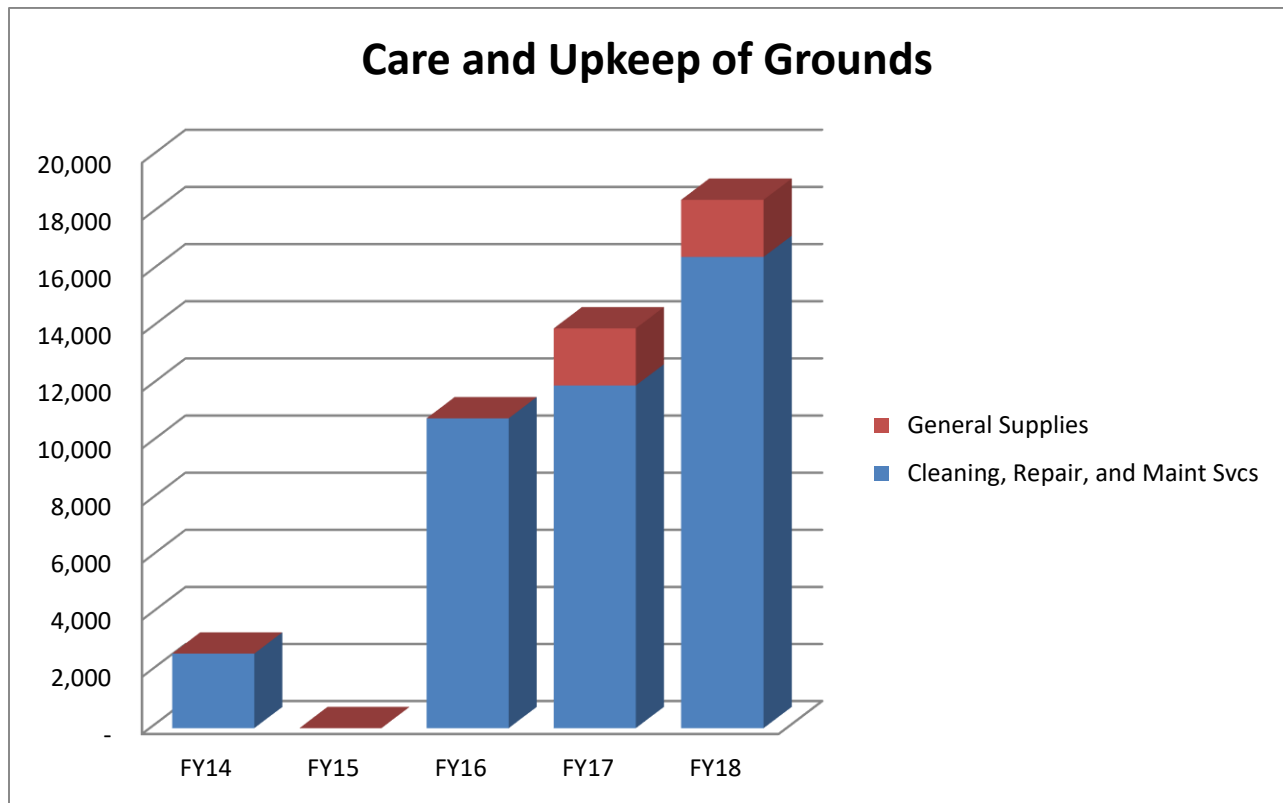


## Fiscal Year 2018 Budget

### Care and Upkeep of School Grounds

Care and Upkeep of Grounds	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Cleaning, Repair, and Maint Svcs	2,615	-	10,853	12,000	16,500
General Supplies	-	-	-	2,000	2,000
	2,615	-	10,853	14,000	18,500

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.



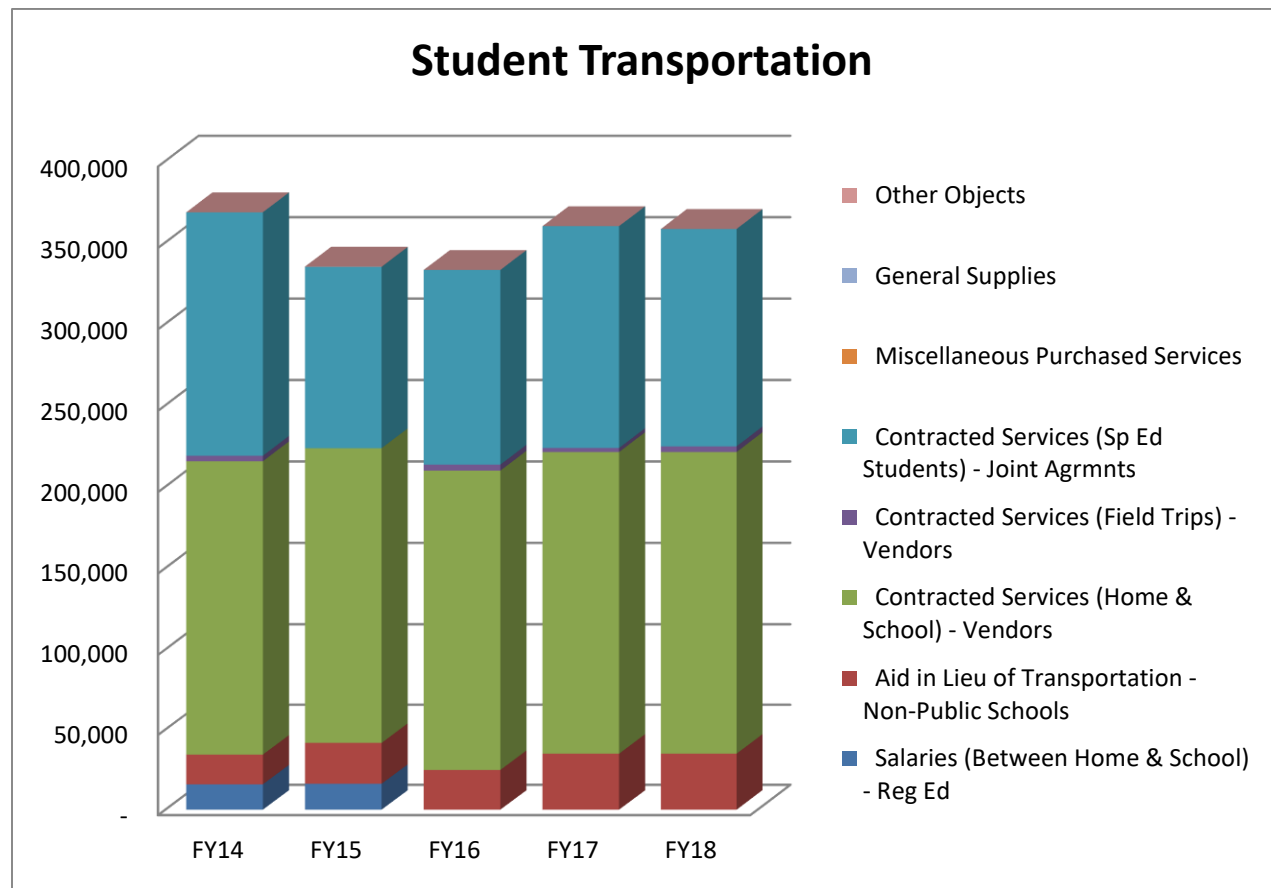
## Fiscal Year 2018 Budget

### Student Transportation Services

#### Student Transportation

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries (Between Home & School) - Reg Ed	15,856	16,173	-	-	-
Aid in Lieu of Transportation - Non-Public Schools	18,567	25,547	24,820	35,000	35,000
Contracted Services (Home & School) - Vendors	181,257	181,953	185,079	186,300	186,300
Contracted Services (Field Trips) - Vendors	3,344	-	3,680	2,500	3,500
Contracted Services (Sp Ed Students) - Joint Agrmnts	149,545	111,375	119,568	136,240	133,500
Miscellaneous Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Other Objects	-	150	-	-	-
	368,569	335,198	333,147	360,040	358,300

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 aid in lieu of transportation for those families that choose to send their children to non-public schools.



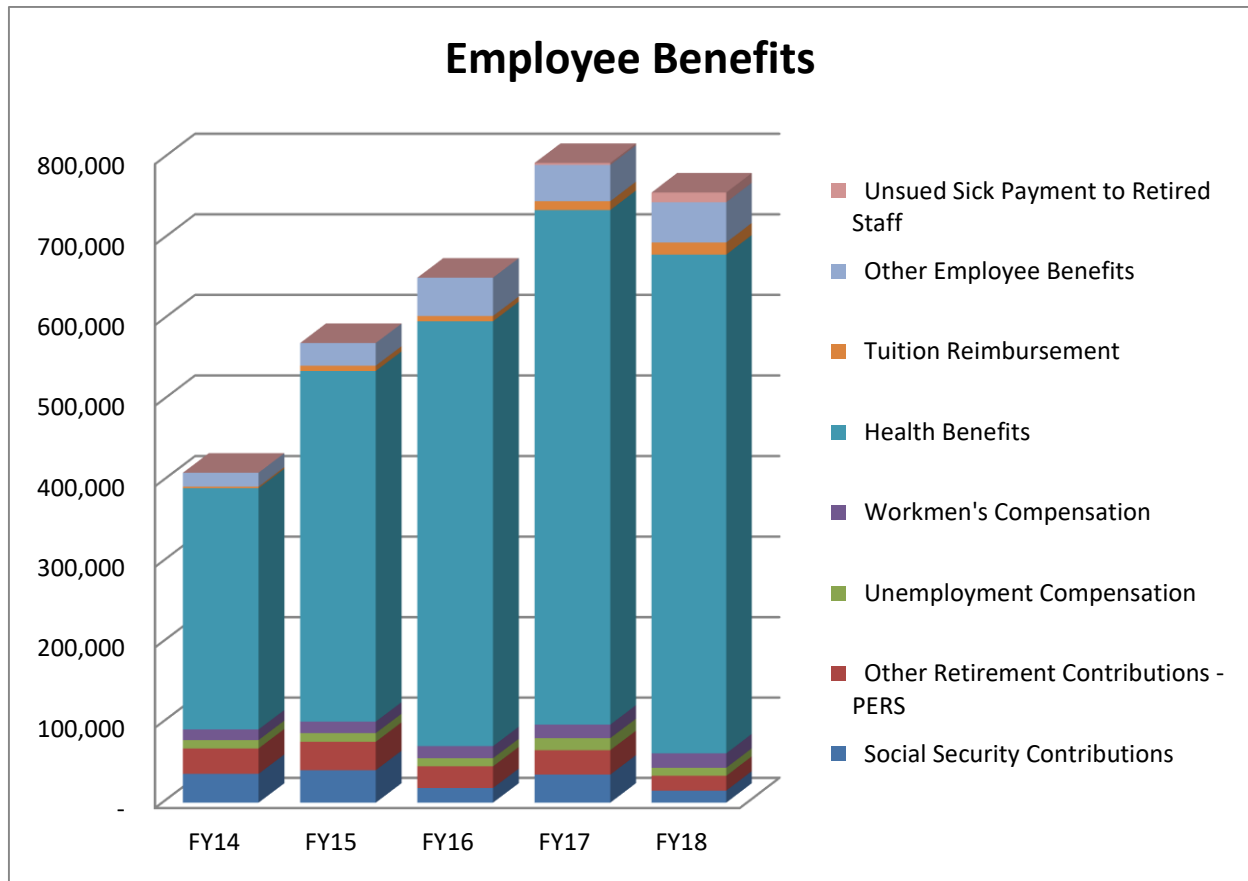


## Fiscal Year 2018 Budget

### Personnel Services – Employee Benefits

Employee Benefits	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Social Security Contributions	35,880	40,432	18,298	35,000	15,000
Other Retirement Contributions - PERS	31,631	35,478	26,972	30,350	18,445
Unemployment Compensation	10,424	10,711	10,066	15,000	10,000
Workmen's Compensation	13,301	14,364	15,090	16,900	18,000
Health Benefits	299,774	435,523	527,843	639,000	619,558
Tuition Reimbursement	1,878	6,585	6,526	11,000	15,000
Other Employee Benefits	17,328	28,090	47,541	45,000	50,000
Unused Sick Payment to Retired Staff	-	-	-	2,450	12,000
	410,216	571,183	652,336	794,700	758,003

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. Employee benefits are detailed between the employer portions of FICA and PERS, unemployment, workmen's compensation insurance, health benefits, tuition reimbursement, and the payment to individuals at retirement for unused sick time.



## Fiscal Year 2018 Budget

### Food Service Operations

Food Service Deficit	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Transfer to Cover Deficit	9,482	-	-	-	-
	9,482	-	-	-	-

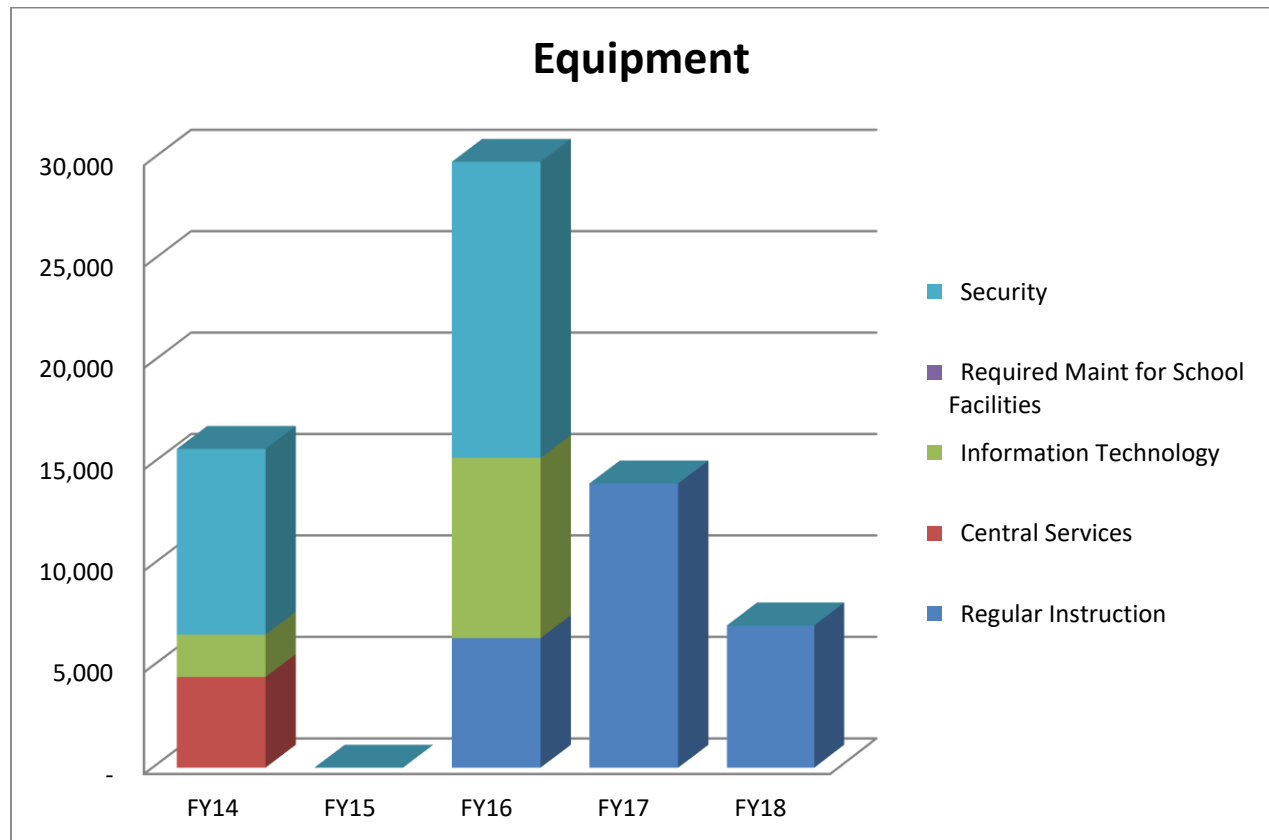
Food Services (11-000-310-XXX) is used to report the District's share of expenditures for the food service program. Kingsway Regional began operating food services in FY15. The District has not had to make a contribution since FY14.

## Fiscal Year 2018 Budget

### Capital Outlay - Equipment

Equipment	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Regular Instruction	-	-	6,377	14,000	7,000
Central Services	4,464	-	-	-	-
Information Technology	2,087	-	8,889	-	-
Required Maint for School Facilities	-	-	-	-	-
Security	9,154	-	14,598	-	-
	15,705	-	29,864	14,000	7,000

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.



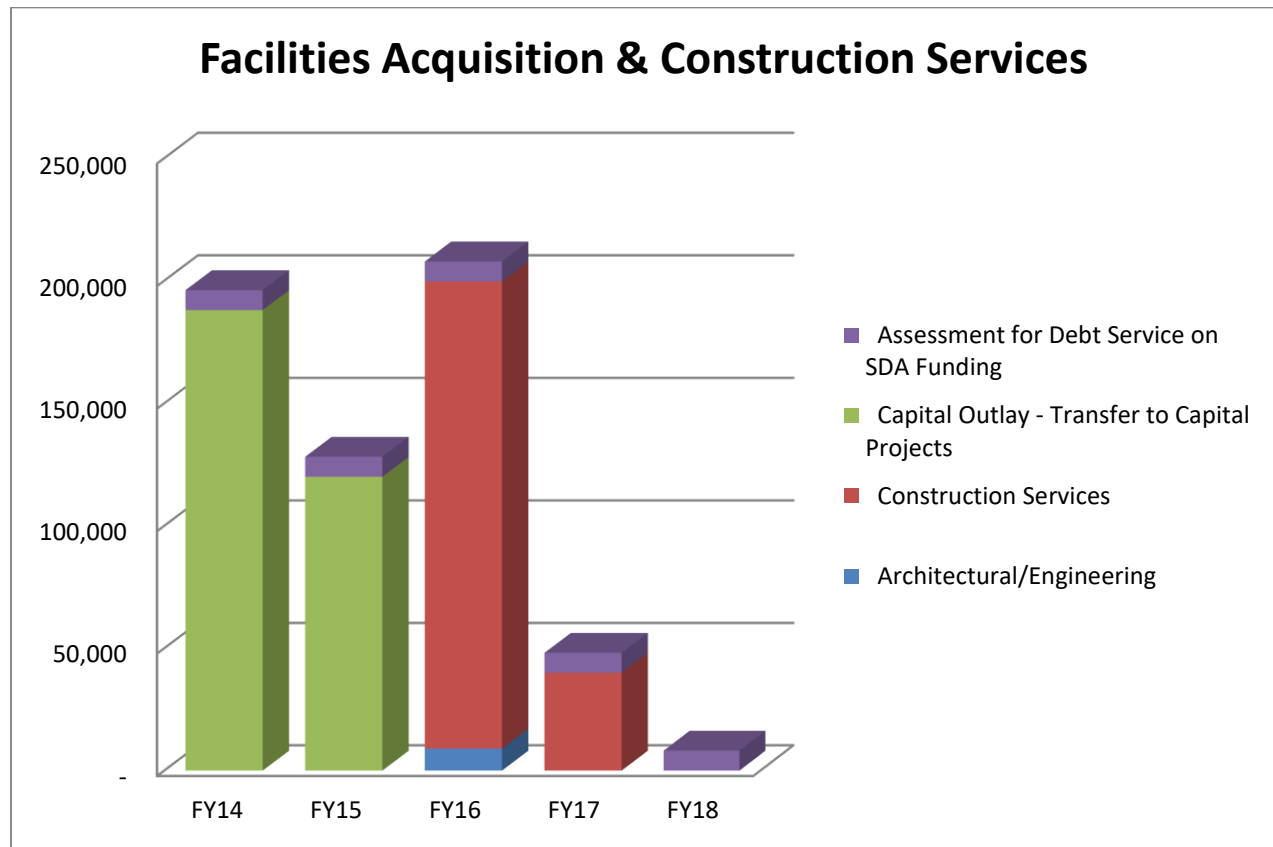
## Fiscal Year 2018 Budget

### Capital Outlay – Facilities Acquisition and Construction Services

Construction Services	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Architectural/Engineering	-	-	9,000	-	-
Construction Services	-	-	190,683	40,000	-
Capital Outlay - Transfer to Capital Projects	188,000	120,000	-	-	-
Assessment for Debt Service on SDA Funding	8,133	8,133	8,133	8,133	8,133
	196,133	128,133	207,816	48,133	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.



## Fiscal Year 2018 Budget

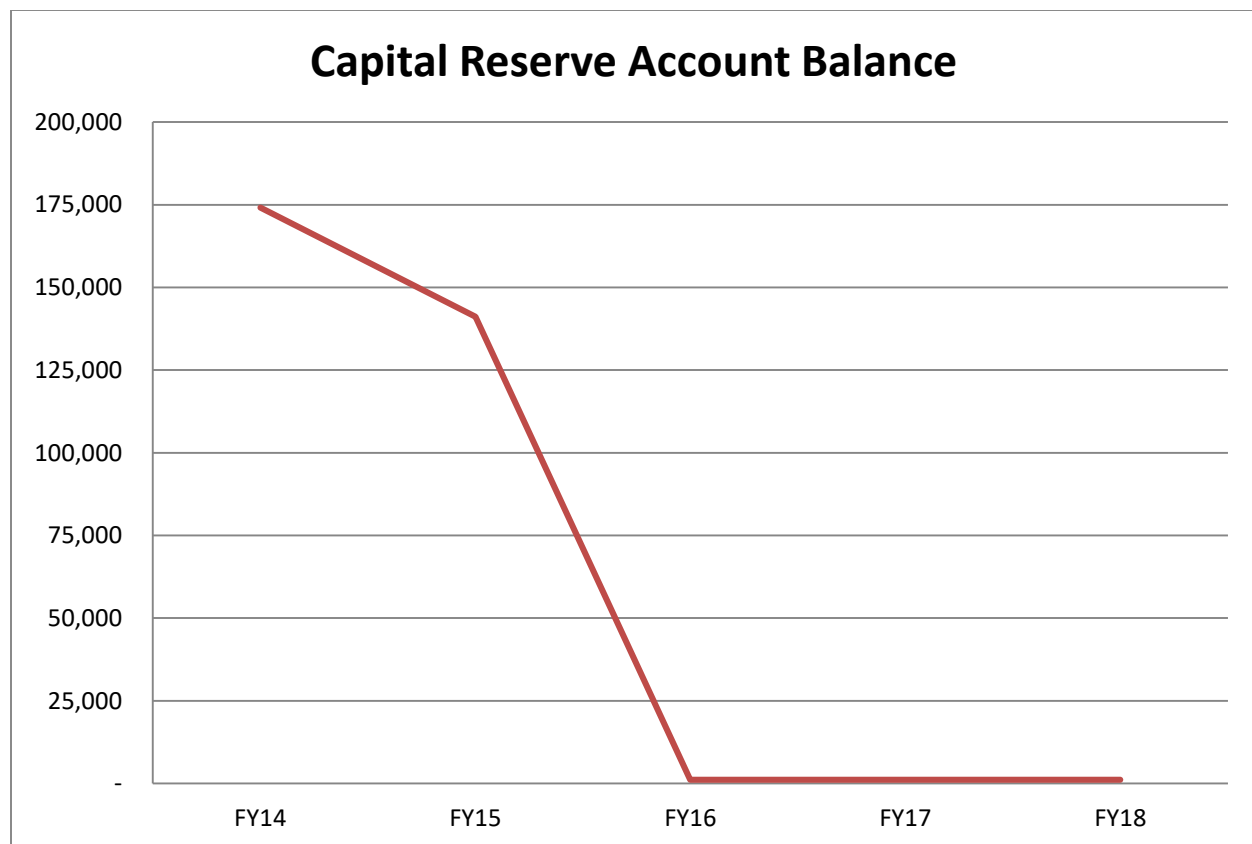
### Capital Reserve Account

Capital Reserve Activity	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Interest Deposit to Capital Reserve	-	-	-	-	10
Capital Reserve - Trans to Capital Projects	-	133,200	-	-	-
	-	133,200	-	-	10

### Capital Reserve Account

	Actual			Revised	Anticipated
	FY14	FY15	FY16	FY17	FY18
Capital Reserve Account Balances	174,117	141,091	1,109	1,109	1,119
	174,117	141,091	1,109	1,109	1,119

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.

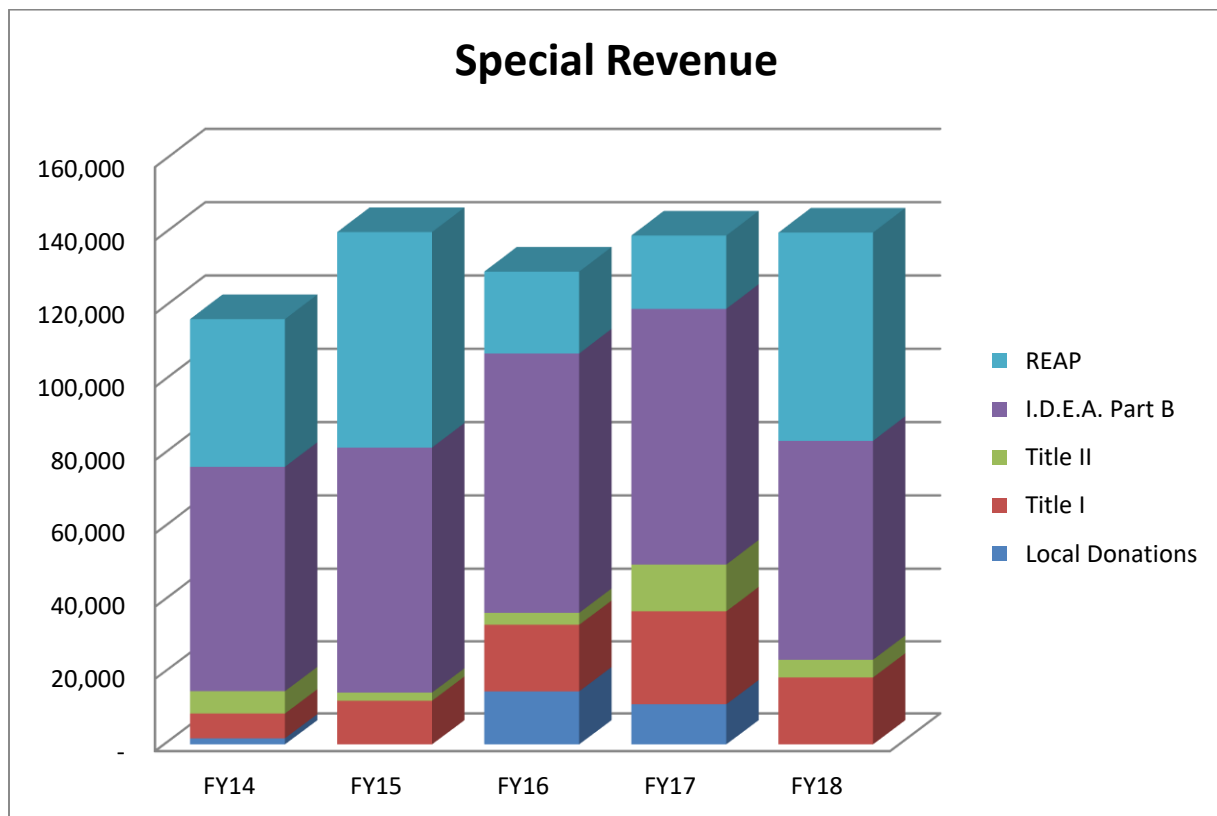


## Fiscal Year 2018 Budget

### Special Revenue Fund Appropriations by Program

Special Revenue	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Local Donations	1,675	-	14,694	11,115	-
Title I	6,896	12,102	18,465	25,777	18,565
Title II	6,193	2,272	3,310	12,801	4,892
I.D.E.A. Part B	61,613	67,254	70,821	69,768	60,000
REAP	40,288	58,781	22,330	20,000	56,822
	116,665	140,409	129,620	139,461	140,279

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.

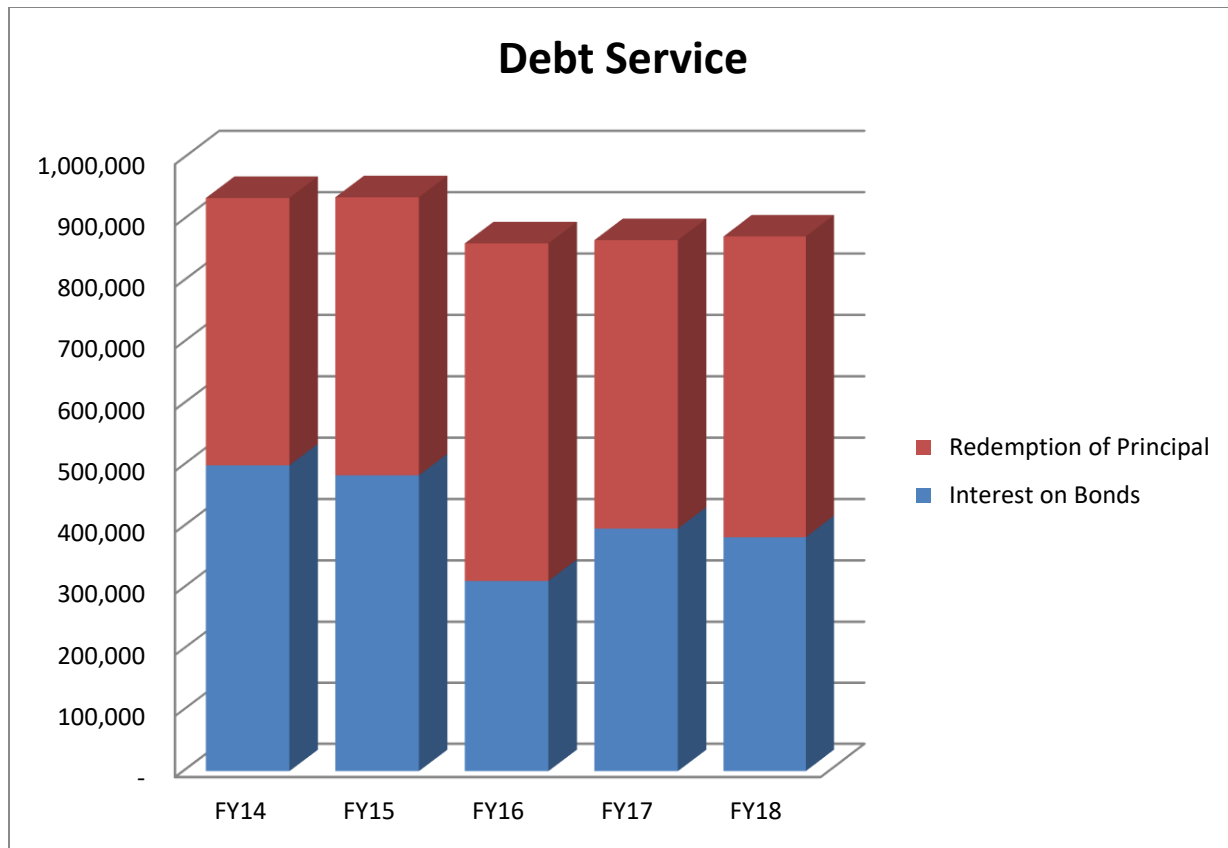


## Fiscal Year 2018 Budget

### Debt Service Fund Appropriations at Object Level

Debt Service	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Interest on Bonds	499,724	483,505	311,328	396,650	382,550
Redemption of Principal	435,592	453,000	550,000	470,000	490,000
	935,316	936,505	861,328	866,650	872,550

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.



## Fiscal Year 2018 Budget

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### **Informational Section**

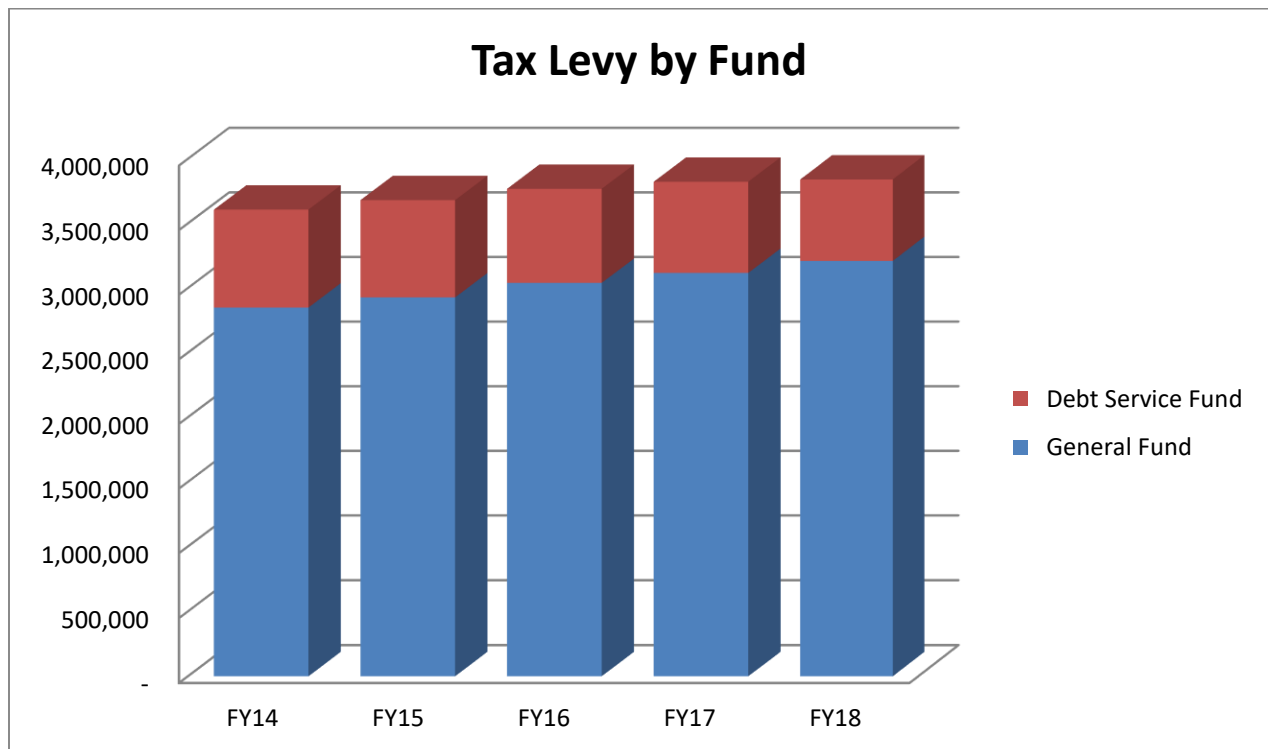


## Fiscal Year 2018 Budget

### Tax Levy Analysis

Tax Levy Analysis	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
General Fund	2,849,053	2,927,311	3,039,630	3,116,783	3,209,771
Debt Service Fund	757,646	752,838	727,824	705,764	630,394
Total Tax Levy	3,606,699	3,680,149	3,767,454	3,822,547	3,840,165

The FY18 general fund is supported by \$3,209,771 in local property taxes. This represents an increase of \$92,988 or 2.98%. It is important to note that this increase does not include debt service, which will decrease by \$75,370. This decrease in debt service is primarily due to the refunding of existing bonds that were issued in 2006.

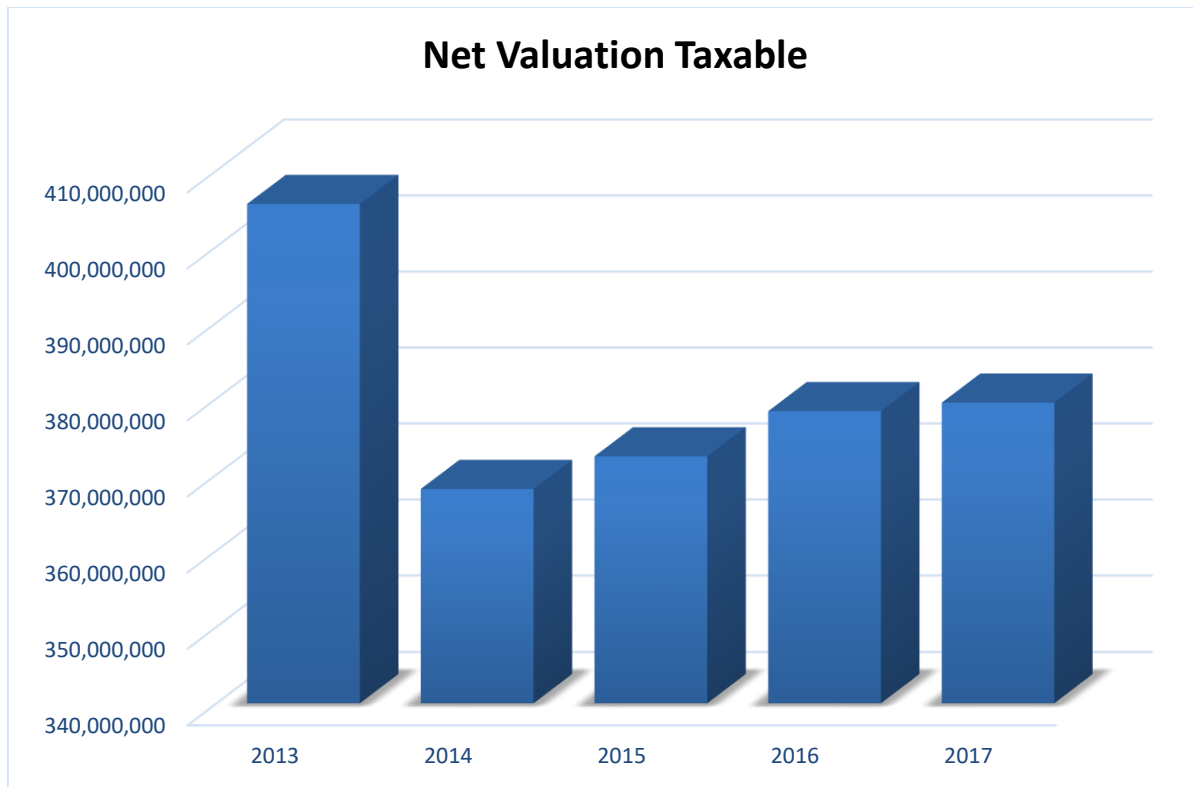


## Fiscal Year 2018 Budget

### Net Valuation Taxable (NVT)

Net Valuation Taxable	2013	2014	2015	2016	2017
South Harrison	405,587,016	368,089,558	372,384,525	378,324,352	379,454,625

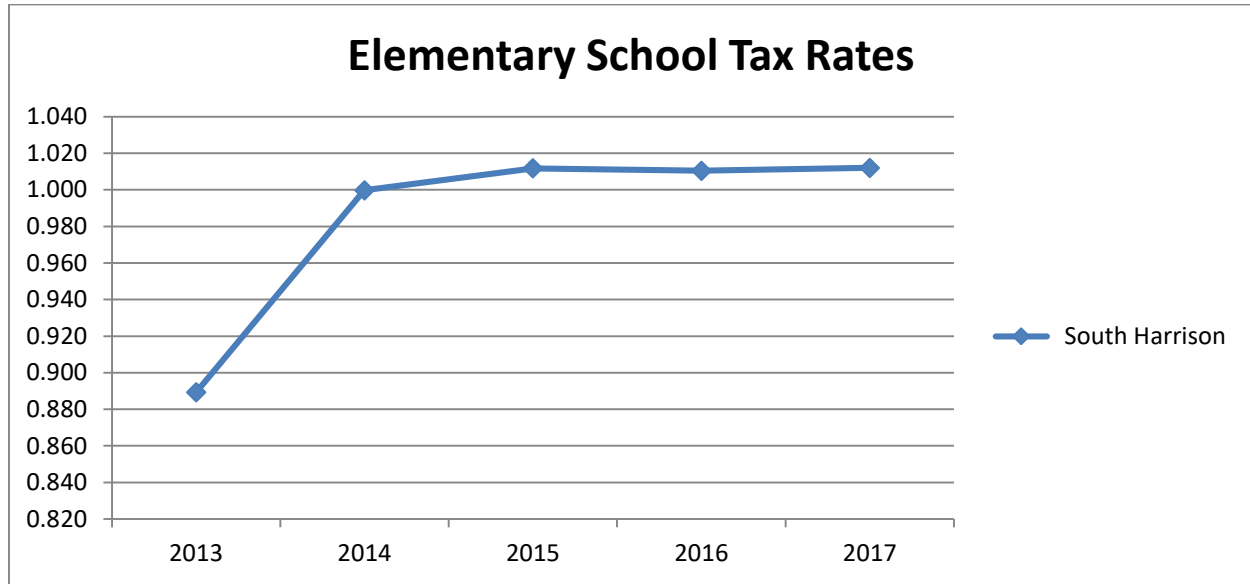
The net valuations taxable (NVT) of a town will have a direct impact on the individual town's school tax rates. It is important to note that a fluctuating NVT of the township can have as much of an impact on the individual homeowner's school tax bill as the District's tax levy itself. When the NVT increases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



## Fiscal Year 2018 Budget

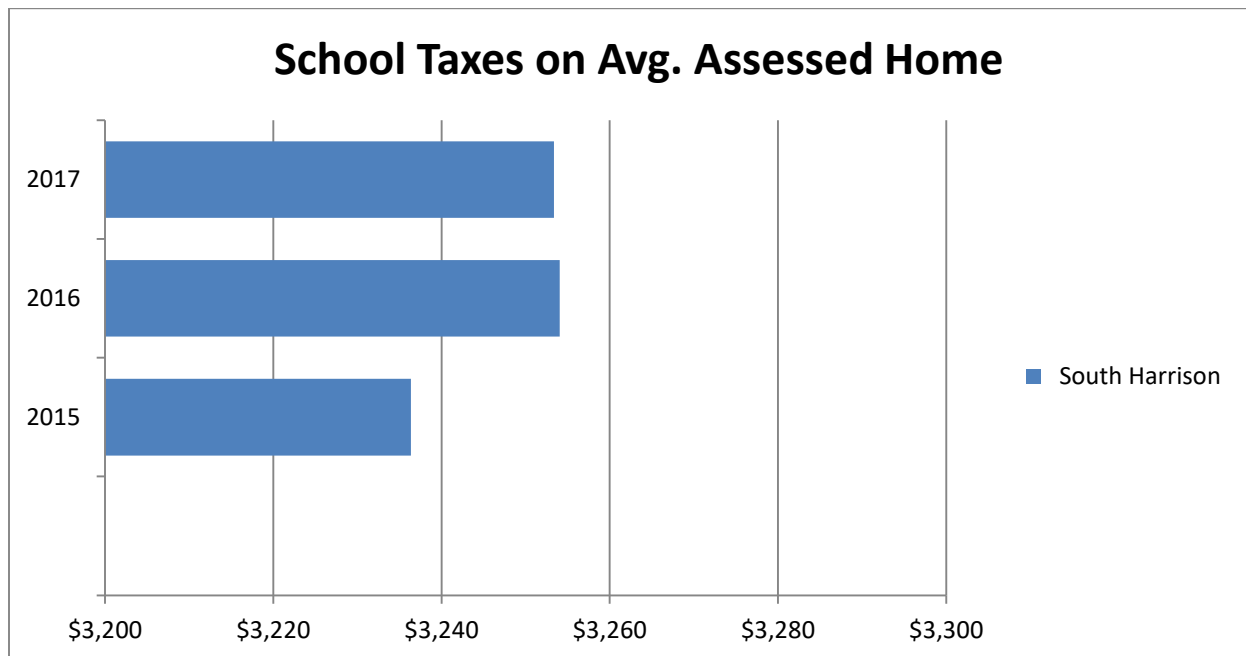
### Elementary School Tax Rates

School Tax Rate	2013	2014	2015	2016	2017
South Harrison	0.889	1.000	1.012	1.010	1.012



### Annual Elementary Taxes on Average Assessed Home

School Taxes on Avg. Assessed Home	2015	2016	2017
South Harrison	3,236	3,254	3,253

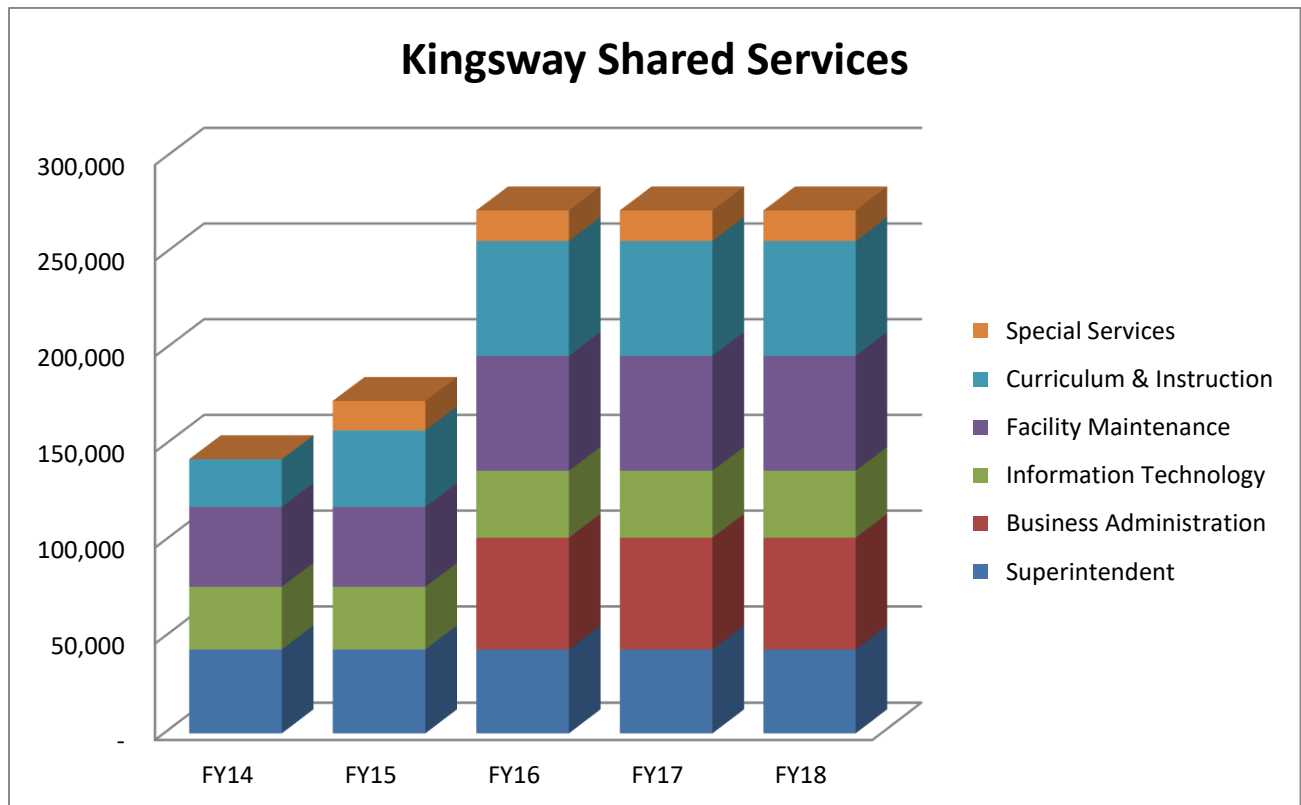


## Fiscal Year 2018 Budget

### Shared Services

Shared Services	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Superintendent	43,575	43,575	43,575	43,575	43,575
Business Administration	-	-	58,183	58,183	58,183
Information Technology	32,550	32,550	35,000	35,000	35,000
Facility Maintenance	41,675	41,675	60,000	60,000	60,000
Curriculum & Instruction	25,000	40,000	60,000	60,000	60,000
Special Services	-	15,415	16,000	16,000	16,000
<b>Total</b>	<b>142,800</b>	<b>173,215</b>	<b>272,758</b>	<b>272,758</b>	<b>272,758</b>

The District entered into an inter-local shared services agreement with the Kingsway Regional School District in August of 2012 for Superintendent services which was the official beginning of the partnership. In FY14, information technology, facility maintenance, and curriculum & instruction services were added. Supervision of special services (CST) was added in FY15 along with business administration in FY16.



## Fiscal Year 2018 Budget

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**General Administration.** In August of 2012, Dr. Lavender was appointed as Superintendent of the District. His contract was recently extended through June of 2020 on July 16, 2015. Dr. Lavender serves as the chief executive and administrative officer of the Kingsway Regional and South Harrison school districts. South Harrison is responsible for twenty-five percent (25%) of Dr. Lavender's total compensation, which equates to \$43,575 for the 2018 fiscal year.

**Central Services.** The District entered into a shared service agreement with Kingsway Regional in May of 2015 that became effective on July 1, 2015. Jason Schimpf serves as the business administrator for both Kingsway Regional and South Harrison. South Harrison is responsible for thirteen percent (13%) of Mr. Schimpf's total compensation. This equated to \$20,893 for FY17. This fee will remain flat for FY18.

In addition to shared business administrator services, the District also entered into a shared service agreement with Kingsway Regional for the provision of additional business office services which include human resources, payroll, accounts payable and student transportation management to name a few. These services were provided at a cost of \$37,290 for FY17. As with the other shared service agreements, these costs will remain flat for FY18.

**Information Technology (IT).** The shared service agreement with Kingsway Regional for IT services was originally entered into in FY14. The shared service agreement for IT includes file server, workstation and infrastructure maintenance and management. The total fees for these services were \$35,000 in FY17 and will not increase in FY18.

**Facility Maintenance.** As with IT services, Kingsway Regional began providing building maintenance services to the District in FY14 and continues to this day. These services include the oversight of the facility maintenance program along with preventative maintenance for building systems and equipment such as the heating, ventilation and air conditioning (HVAC) systems. These services were billed at \$60,000 in FY17 and will not increase in FY18.

**Curriculum & Instruction.** Curriculum and Instruction oversight by Kingsway Regional also began in FY14. Patricia Calandro serves as the Chief Academic Officer (CAO) for both Kingsway Regional and South Harrison. As the CAO, Ms. Calandro leads the development, implementation, and assessment of District curriculum and instruction together with a team of Instructional Supervisors (who are also part of the shared service agreement). The totals fees for these services were \$60,000 in FY17 and will not increase in FY18.

**Special Services.** The shared service agreement for child study team supervisory services was first implemented in FY15 and includes the supervision of the activities of the child study team and other members of the special education department. These services are provided by Kingsway Regional at an annual rate of \$16,000.

### Results of Shared Services

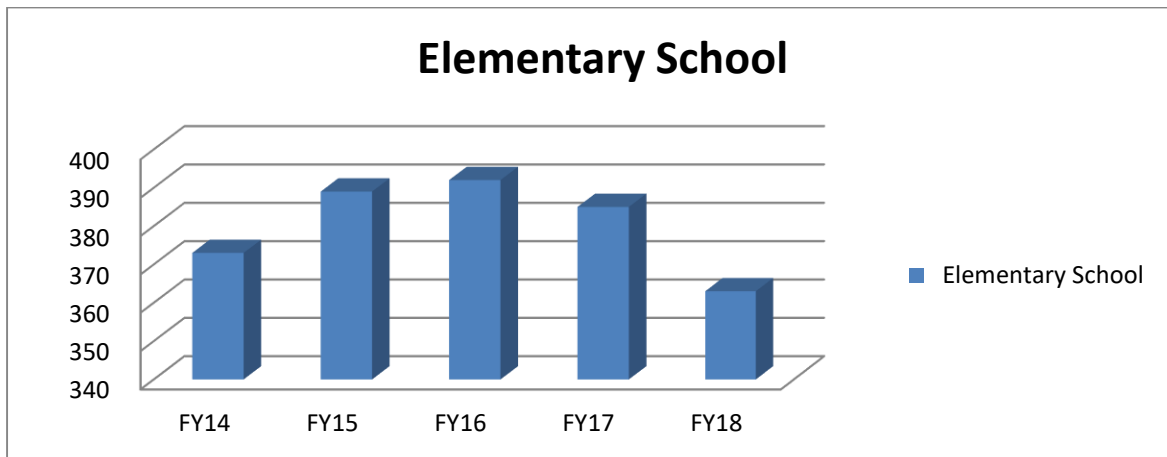
The District is receiving services from Kingsway that would otherwise be unaffordable if not provided through a shared service arrangement. South Harrison simply does not have the financial capacity to employ its own in-house staff to provide these resources.

## Fiscal Year 2018 Budget

### Enrollment

	Actual			Current	Projected
	FY14	FY15	FY16	FY17	FY18
Elementary School	373	389	392	385	363
	373	389	392	385	363

District enrollment is expected to decrease for the 2017-18 SY when compared to actual enrollment for the 2016-17 SY. Available school choice seats will be held to the District maximum of 27 students in September 2017. In total, the District projects an enrollment decrease of 5.5% to 363 pre-school to 6<sup>th</sup> grade students for the 2017-2018 school year. Please note the FY18 projections do not include Pre-K tuition students.



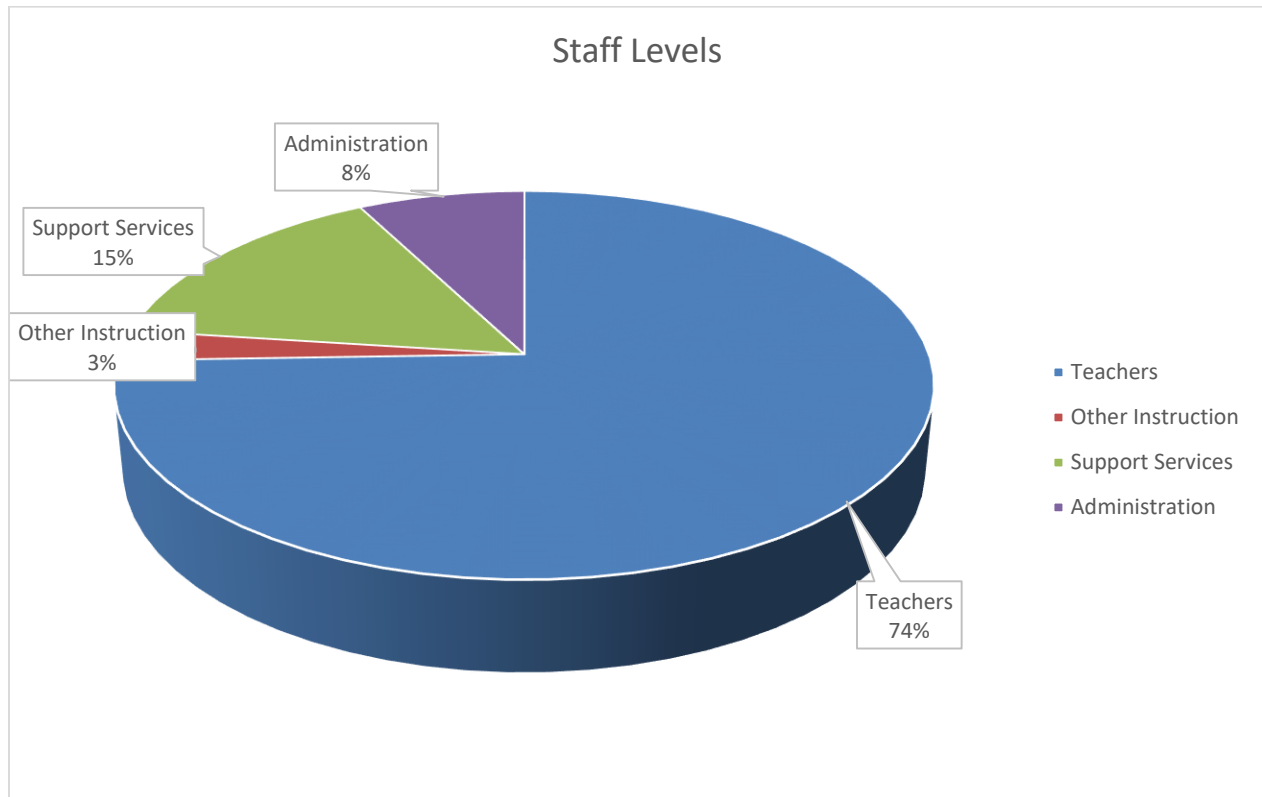
Average class size is expected to average eighteen (18) students for every one (1) classroom teacher. This 18:1 ratio remains under the District's 25:1 ratio in grades kindergarten-six. Second grade is expected to increase to fifty-six (56) students and we are planning to reassign a lower elementary teacher to 2<sup>nd</sup> grade, increasing 2<sup>nd</sup> grade teaching assignments to three, while lowering teaching assignments in 1<sup>st</sup> grade to two. (*Policy 2311 Class Size and Strategic Plan Alignment: Goal II: 6*)

Grade	Maximum
Kindergarten	25 26-30 (with aide)
1 – 6	25
Special Education	Pursuant to State law

## Fiscal Year 2018 Budget

### Staffing Levels

Full Time Equivalent Positions	Actual			Current	Proposed
	FY14	FY15	FY16	FY17	FY18
Instruction:					
Regular	23.5	23.5	22.0	22.6	23.2
Special	5.0	5.0	6.0	6.5	6.0
Other Special	4.2	4.2	3.0	2.0	1.0
Other Instruction	1.4	1.4	2.0	1.0	0.0
Support Services:					
Student & Instruction Related	7.3	7.3	6.0	6.0	6.0
General Administration	0.3	0.3	0.0	0.0	0.0
School Administration	1.6	1.6	2.5	2.5	2.5
Central Services	1.9	1.9	0.5	0.5	0.5
Plant Operations & Maintenance	0.9	0.9	0.0	0.0	0.0
Pupil Transportation	0.3	0.3	0.0	0.0	0.0
Other Support Services	2.6	2.6	0.0	0.0	0.0
	49.0	49.0	42.0	41.1	39.2



## Fiscal Year 2018 Budget

### Outstanding Long-Term Debt

Long-Term Debt	Actual			Current	Projected
	FY14	FY15	FY16	FY17	FY18
2003 Refunding Bonds	128,000	-	-	-	-
2005 Bonds		365,000	-	-	-
	8,790,000				
2006 Bonds		105,000	-	-	-
	2,555,000				
2015 Refunding Bonds		9,980,000	9,900,000	9,430,000	8,940,000
	11,473,000	10,450,000	9,900,000	9,430,000	8,940,000

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.

