

SOUTH HARRISON TOWNSHIP ELEMENTARY SCHOOL DISTRICT

904 Mullica Hill Road
Harrisonville, NJ 08039
County of Gloucester

FISCAL YEAR 2019 BUDGET SUMMARY



“Committed to Excellence”

Fiscal Year 2019 Budget

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BOARD OF EDUCATION

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Janice Huggins
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Ron Reilly
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ADMINISTRATION

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Jason Schimpf, Business Administrator/Board Secretary
Patricia Calandro, Chief Academic Officer
Corinne Mesmer, Principal
Dr. Shanna Hoffman, Director of Special Services
Robert Iocona, Chief Technology Officer

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Introductory Section

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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, 2018 through June 30, 2019.

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.

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 2018-19 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 2018-19 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 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 \$220,000 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.

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Financial Summary

The fiscal year 2019 operating budget (General Fund) totals \$5,253,014, an increase of \$7,817, or 0.15% from current year. The budget was developed with a 2.00%, or \$64,195 increase in the general fund tax levy. Initial state aid allocations provide for an increase of \$34,950 and totals \$1,692,928 for fiscal year 2019. The special revenue fund totals \$139,000, a projected decrease of \$49,038 from current year. The debt service fund totals \$877,950, which equates to an increase of \$5,400.

	2017-18	2018-19	Variance
Total Operating Budget	\$5,245,197	\$5,253,014	\$7,817
Total Special Revenue	188,038	139,000	-(49,038)
Total Debt Service	872,550	877,950	5,400
Total Budget	\$6,305,785	\$6,269,964	-(35,821)

Due to the nature of our industry, more than 61% of our budget consists of employee compensation and benefits. Total compensation is projected at \$2,413,870 for FY19, with another \$793,419 dedicated to employee benefits. Compensation takes up nearly 46% of our total operating budget while employee benefits total 15%. The tentative budget maintains current staffing levels for FY19.

Full Time Equivalent Positions

	Actual		Current	Proposed	Variance
	FY16	FY17	FY18	FY19	FY18
Teachers	31.0	30.5	29.6	29.6	0.0
Other Instruction	2.0	1.0	1.0	1.0	0.0
Support Services	8.0	8.0	8.6	8.6	0.0
Administration	1.0	1.0	1.0	1.0	0.0
	42.0	40.5	40.2	40.2	0.0

Employee Benefits

Employee benefits account for approximately \$794,000, or fifteen percent (15%) of our tentative operating budget. Employee benefits are detailed between health insurance, social security contributions, employer portion of PERS retirement, unemployment, workmen's compensation insurance, tuition reimbursement, and the payment of unused sick leave time at retirement.

- **Health Insurance.** As a member of the School Health Insurance Fund, our major medical plan premiums will increase by 6.67%, or approximately \$40,000 for the period July 1 through June 30. Prescription and dental premiums are expected to remain at current fiscal year levels.

Instruction

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

- **Textbooks.** The tentative budget includes an appropriation of \$9,424 for the purchase of textbooks. Textbooks will be purchased across several grade levels.
- **Instructional supplies.** The budget also includes an appropriation of \$42,745 for classroom supplies and instructional technology. Instructional supplies include the purchase of workbooks, technology, consumables and testing materials.

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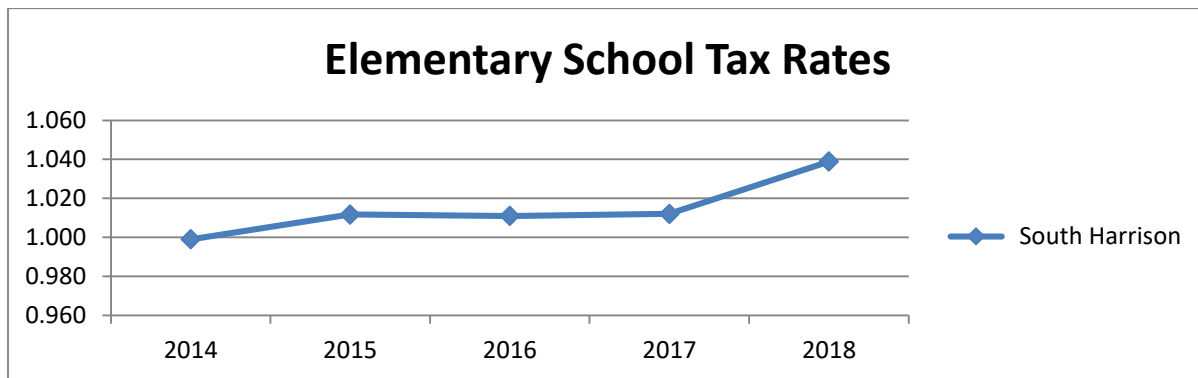
Extra-Curricular Programs

The 2018-19 tentative budget provides resources for various extra-curricular activities including chorus, musical, play, art club, battle of the books club, newspaper, student council, fuel up to play 60 and stokes coordination.

Informational Summary

Tax Rate

The FY19 general fund is supported by \$3,273,966 in local property taxes. This represents an increase of \$64,195 or 2.00%. It is important to note that this increase does not include debt service, which will increase by an additional \$78,502. This increase in debt service is primarily due to the refunding of existing bonds that were originally issued in 2006. The 2017-18 budget included surplus funds from the refunding that allowed us to lower the local obligation in 2017.



Enrollment

District enrollment is expected to decrease for the 2018-19 School Year when compared to actual enrollment for the 2017-18 School Year. Available school choice seats will be held to the District maximum of 27 students in September 2018. In total, the District projects an enrollment decrease of 3.8% to 354 Pre-School to 6th grade students for the 2018-19 school year.

	Current Enrollment 2017-2018	No. of Teachers 2017-2018	Avg. Class Size	Projected Enrollment 2018-19	No. of Teachers 2018-19	Avg. Class Size	Percent (Dec)/ Inc.
PS-3	8	1	-	6	1		
PS-4	12	-	-	9	-		
K	42	2	21	50	2	25	
1 st	43	2	22	42	2	21	
2 nd	52	3	17	43	3	14	
3 rd	50	3	17	52	3	17	
4 th	51	3	17	50	3	17	
5 th	51	3	17	51	3	17	
6 th	59	3	19	51	3	17	
District Total	368	20	18.4	354	20	17.7	(-3.8%)

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Resident Students	344	330
Choice Students	24	24

Average Class Size

Average class size is expected to be 17.7 students to one (1) classroom teacher. This 17.7:1 ratio remains under the District's 25:1 ratio in grades kindergarten-six. Kindergarten is expected to increase to fifty (50) students and will bring class sizes to 25. (Policy 2311 Class Size)

Shared Services

Curriculum & Instruction

The District will be entering its sixth 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 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.

Business Administration

The District will be entering its fourth year of shared business services with Kingsway. Kingsway provides support in the areas of business administration, payroll and accounts payable. The FY19 cost for these services will remain at \$58,183.

Facility Maintenance

At present the District is under contract with the Kingsway Regional School District to provide maintenance services. The cost of the fifth 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 have spent a significant amount of time in the building again this year, and the maintenance supervisor has assisted administration by scheduling maintenance projects with KRSD staff, and has coordinated with vendors when needed, while overseeing their work. The maintenance budget includes continued preventative maintenance on our HVAC and other mechanical building systems.

Child Study Team Management

This budget continues to support the shared child study team supervisory services and allocates \$16,000 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.

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 information technology budget for FY19 is \$42,000.

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Separate Proposal

In addition to the regular advertised budget, the board of education will seek approval from the district's legal voters in November of 2018 to raise an additional \$120,000 for the purpose of enhancing school security. The additional levy will provide funds for the upgrade of the district phone system and wireless network infrastructure, the purchase of school emergency response equipment including visitor management hardware and software, and various facility improvements that enhance school security.

The taxes, if raised, will be used exclusively for these purposes. Approval of these taxes will not result in a permanent increase in the district's tax levy. If the separate proposal is approved in November 2018 by the voters, the 2018-19 A4F will be revised and the entire amount (\$120,000) approved will be included in the 2018-19 levy and raised from the taxpayers in the February and May tax bills of the 2018-19 year.

Below is a sample of the separate proposal that will appear on the ballot in November:

Resolved, that there should be raised an additional \$120,000 for General Funds in the same school year (2018-19). These taxes will be used exclusively for the purpose of enhancing school security and include the upgrade of the district phone system and wireless network infrastructure, the purchase of school emergency response equipment and visitor management hardware and software, various facility improvements that enhance school security. Approval of these taxes will not result in a permanent increase in the district's tax levy. These proposed additional expenditures are in addition to those necessary to achieve the New Jersey Student Learning Standards.

The below is the estimated tax impact of the separate proposal, if approved, on the average assessed home (\$323,840) in South Harrison:

	Assessed Value 2018	Add'l Levy	Add'l Levy Tax Rate	Impact on Avg. Assessment
Separate Proposal	\$ 383,385,700	\$ 120,000	0.0313	\$ 101.36

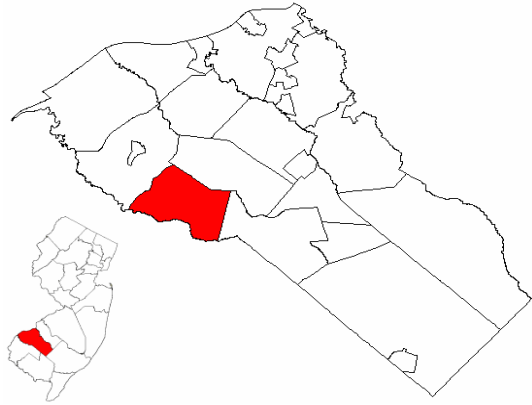
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Organizational Section

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School District Organization

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



About South Harrison

The South Harrison Township Elementary School District continues to remain committed to providing students with programs that prepare them effectively for college and career readiness at an early age. The District provides a full range of educational services appropriate to grade levels pre-Kindergarten through sixth. 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 21st century skills into its curriculum and programs.

Overview of Instructional Program

Math (New Jersey Student Learning Standards)

SH continues to use My Math (K-5) and Big Ideas (grade 6) to supplement the local curriculum and implementation of the NJSLs. The district will continue to utilize the support of 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. Reflex math, Math in Practice PD, and Math Centers management resources will be used to supplement the curriculum and will be incorporated with the daily enrichment period.

Science (New Jersey Student Learning Standards)

SH implemented a new locally developed curriculum aligned to the NJSLs this school year. To supplement this, the district will be purchasing NGSS textbooks and science lab guides in grades 4-6. Additionally, various resources will be purchased to supplement the daily science enrichment instructional period with a focus on STEM-based projects. The district will also purchase Vernier Software and Tech-Go! Motion Science.

English/Language Arts (New Jersey Student Learning Standards)

SH implemented a new locally developed curriculum aligned to the NJSLs this school year. Into next year, SH will continue to implement the following resources to support/enhance NJSLs implementation in the classroom: Schoolwide Literacy Program (and related PD), Lucy Calkins Writing Program, Newsela, Wilson-Fundations, MyPerspective (grade 6), classroom libraries (varied levels), and Scholastic supplemental subscriptions. The district will continue to utilize the support of and reading coach who will assist teachers in the classroom in the use of Tier I instructional strategies as well as focus on ELA interventions for students.

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Social Studies (New Jersey Student Learning Standards)

SH will be allocating funds this summer to develop a locally designed social studies curriculum (K-6) aligned to the NJSLs for implementation in the 18-19SY. Various supplemental resources will be purchased as well as leveled texts to support teacher instruction in the classroom.

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

The 21st century life and careers skills and concepts outlined in the NJSLs are embedded throughout the curriculum at SH in grades K-6. 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. Students are further exposed to these standards through structured enrichment cycles that occur within the daily schedule. The district report cards reflect student growth on NJSLs 21st century life and careers and the grade 3 & 4 report cards reflect are inclusive of NJSLs Speaking and Listening and 21 Century Skills.

Visual and Performing Arts (New Jersey Student Learning Standards)

Students at SH receive both music and art in grades K-6 throughout the year. This summer, SH will be allocating funds to revise both music and art curriculum to ensure alignment to the NJSLs. Various supplemental resources, including but not limited to the following, will be purchased: plank road music K-8, 3-pc recorders, and lap boards.

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

Students at SH receive 150 minutes of health and PE instruction in grades K-6 throughout the year. This summer, SH will be allocating funds to revise the PE & Health curriculum to ensure alignment to the NJSLs

World Language (New Jersey Student Learning Standards)

All students receive exposure to world language through a Spanish elective throughout the year. This summer, SH will be allocating funds to revise this course of study to ensure alignment to the NJSLs. Additionally, the district will purchase Sonrias Elementary Spanish as a resource to include.

Technology & Media Studies (New Jersey Student Learning Standards)

All students receive exposure to technology through a library/media elective K-6. This year, the district plans on purchasing the Project Lead the Way Launch curriculum (and begin to implement at the upper grade levels). Additionally, this summer SH will be allocating funds to revise this course of study to ensure alignment to the NJSLs.

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 2019 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 March 13, 2018, in which state aid estimates were disclosed, revenue projections are then finalized and compared to appropriation requests to determine the budgetary

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gap between proposed revenues and expenditures. Initial budgetary requests exceeded projected revenues by \$330,000. 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 26, 2018. 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 25, 2018 pursuant to P.L. 2013, c.280.

Planning for the Future

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 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.

The goal of the South Harrison Elementary School District Vision 2018 project was to conduct a strategic planning process for the purpose of defining the decisions and actions that would shape and guide the future direction of the school district. As 2018 comes to an end, the district is preparing to launch a follow up strategic planning endeavor aimed at curricular enhancements to close achievement gaps that currently exist.

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.

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Financial Section

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Basis of Accounting

Fund Accounting

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

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

General Fund. 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.

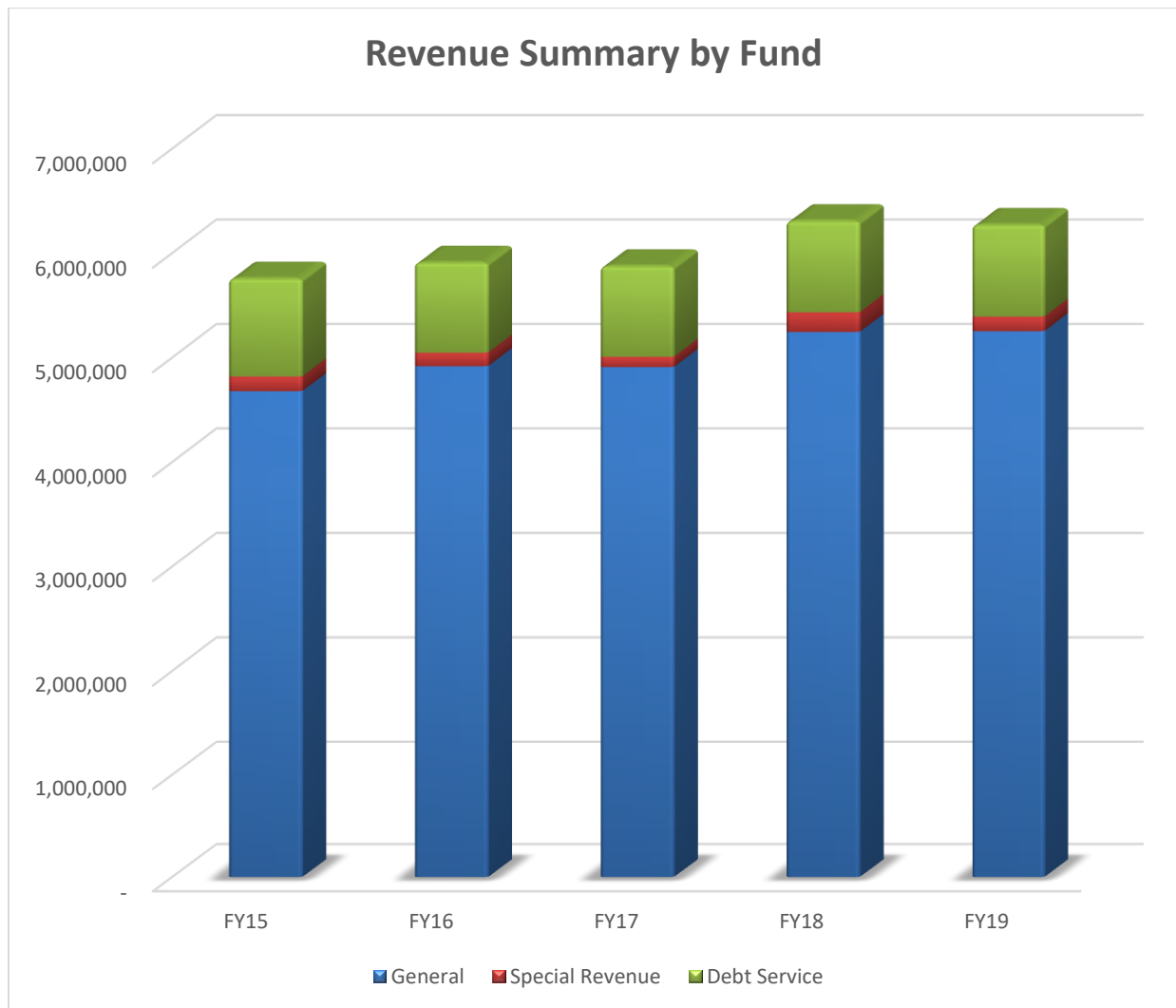
Capital Projects Fund. Accounts for resources used to acquire or construct major capital facilities. The source of revenue in this fund would be the sale of bonds, grants, or transfer from a capital reserve account. Separate accounting is used for each capital project within the capital projects fund.

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.

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Revenue Summary by Fund

Fund Summary	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
General	4,678,083	4,917,369	4,909,206	5,245,197	5,253,014
Special Revenue	140,409	129,620	98,040	188,038	139,000
Debt Service	936,505	861,328	866,650	872,550	877,950
	5,754,997	5,908,317	5,873,896	6,305,785	6,269,964

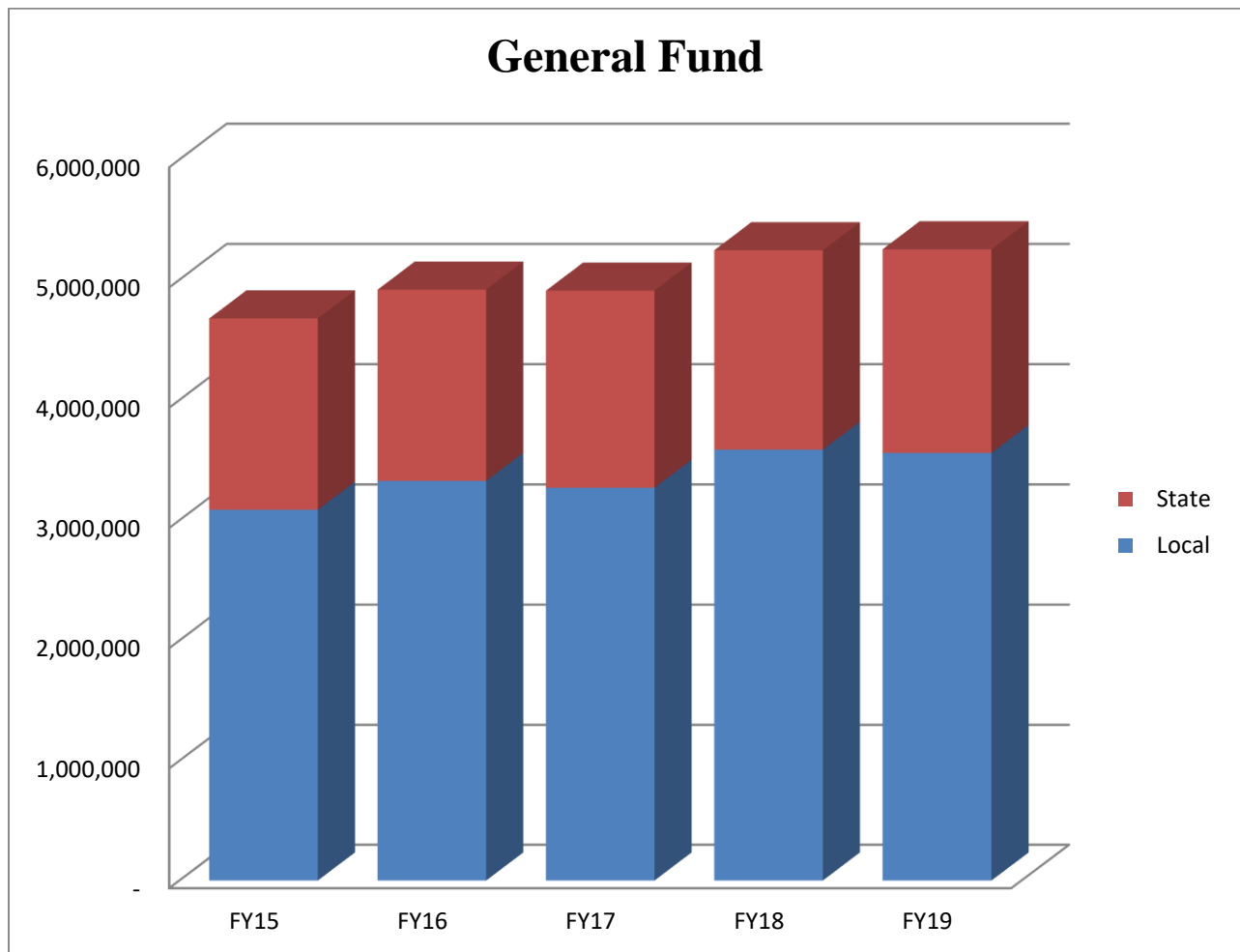


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Sources of Revenue by Fund – Actual and Proposed

General Fund	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Local	3,087,630	3,327,612	3,270,919	3,587,219	3,560,086
State	1,590,453	1,589,757	1,638,287	1,657,978	1,692,928
Total	4,678,083	4,917,369	4,909,206	5,245,197	5,253,014

The South Harrison Township Elementary School District's operating budget (general fund) totals \$5,253,014 for fiscal year 2019. 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.)

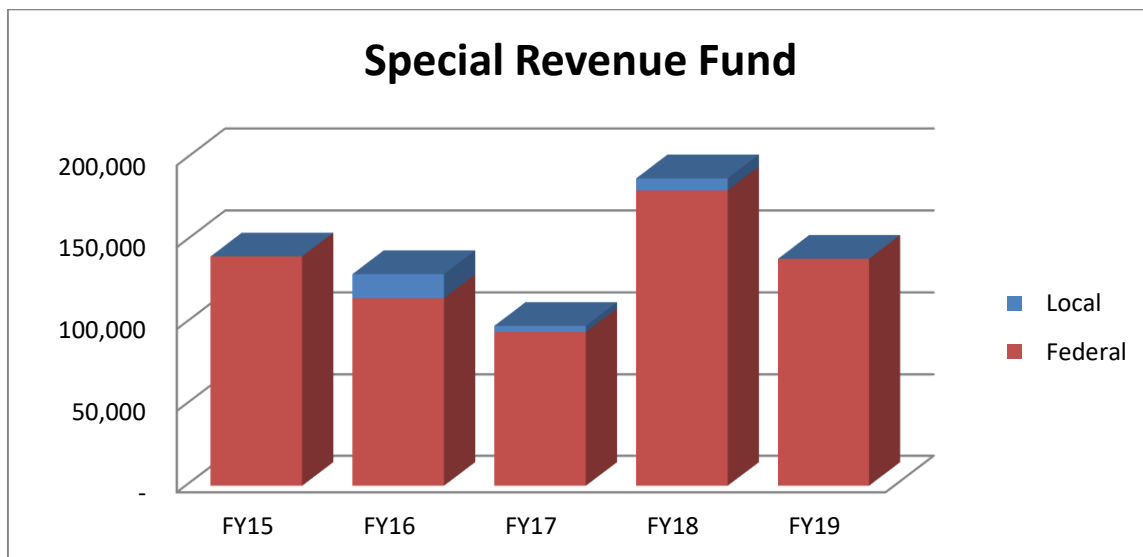


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Special Revenue	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Local	-	14,694	3,808	7,299	-
Federal	140,409	114,926	94,232	180,739	139,000
Total	140,409	129,620	98,040	188,038	139,000

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 \$139,000 for FY19. This is a projected decrease of \$49,038 from FY18.

- **ESSA Title I.** Title I funds are federal dollars dedicated specifically to our at-risk students. Anticipated revenue for FY19 is \$24,000.
- **ESSA Title IIA.** Title IIA funds are federal dollars dedicated to the recruitment and training of teachers and principals. Anticipated revenue for FY19 is \$5,000.
- **ESSA Title IV.** Title IV funds are federal dollars dedicated to student support and academic enrichment. Anticipated Title IV funds for FY19 total \$10,000.
- **IDEA.** IDEA funds are federal dollars dedicated to our students with special needs. We anticipate \$60,000 for FY19, 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 \$40,000 for the 2018-19 school year.

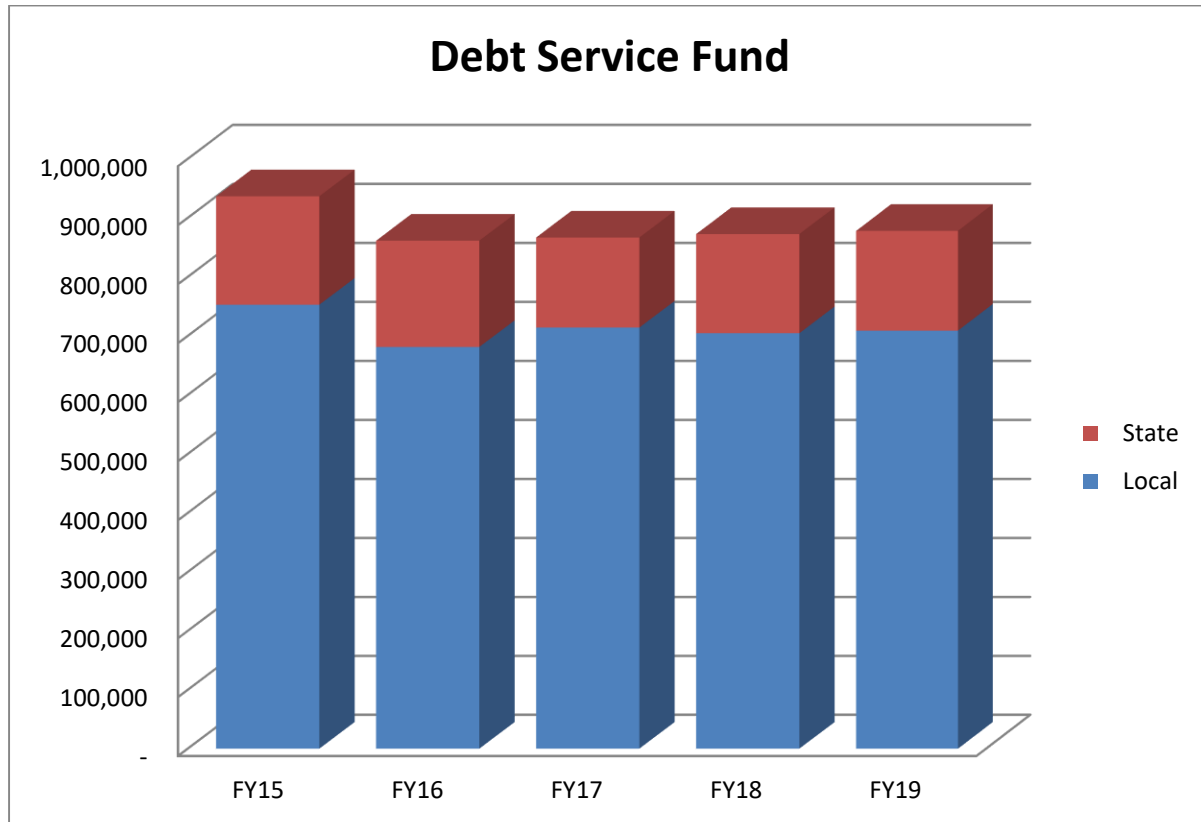


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Debt Service	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Local	752,836	681,198	714,049	704,536	708,896
State	183,669	180,130	152,601	168,014	169,054
Total	936,505	861,328	866,650	872,550	877,950

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 \$169,054 for FY19, which is an increase of \$1,040 from FY18.
- **Debt Service Tax Levy.** The total debt service tax levy for FY19 will be \$708,896. This equates to an increase of the debt service tax levy in the amount of \$78,502 from FY18.



Fiscal Year 2019 Budget

Revenue Detail by Source – Actual and Proposed

General Fund	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Local Sources					
Local Tax Levy	2,927,311	3,039,630	3,116,783	3,209,771	3,273,966
Tuition	9,000	12,385	28,922	14,000	14,000
Miscellaneous	11,850	14,285	15,753	10,000	10,000
Total Local Sources	2,948,161	3,066,300	3,161,458	3,233,771	3,297,966
State Sources					
Transportation Aid	31,891	31,891	35,253	35,253	140,825
School Choice Aid	267,428	229,224	257,877	257,877	222,822
Special Education Aid	207,121	207,121	210,863	210,863	302,902
Under Adequacy Aid	6,832	6,832	6,832	6,832	-
Equalization Aid	888,987	888,987	898,191	921,710	992,141
Security Aid	26,008	26,008	26,269	26,269	34,238
Supplemental Enrollment Growth Aid	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	5,046	4,350	3,828	-	-
Total State Sources	1,590,453	1,589,757	1,638,287	1,657,978	1,692,928
Budgeted Fund Balance	-	-	-	347,899	262,120
Withdraw from Capital Reserve	-	-	-	-	-
Transfers from Other Funds	-	-	5	-	-
Adjustment for Prior Year Encumbrances	-	-	-	5,549	-
Actual Revenues (Over)/Under Expenditures	139,469	261,312	109,456	-	-
Total General Fund	4,678,083	4,917,369	4,909,206	5,245,197	5,253,014

Fiscal Year 2019 Budget

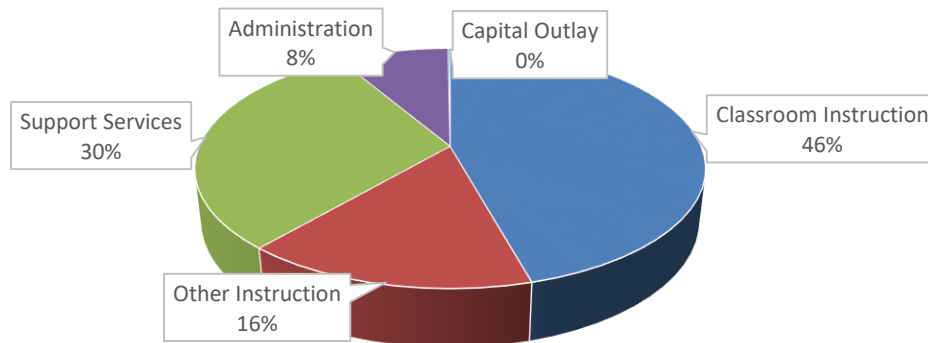
Special Revenue	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Local Sources					
Miscellaneous	-	14,694	3,808	7,299	-
Total Local Sources	-	14,694	3,808	7,299	-
Federal Sources					
Title I	12,102	18,465	18,749	31,722	24,000
Title II	2,272	3,310	5,715	11,573	5,000
Title III	-	-	-	1,318	-
Title IV	-	-	-	10,000	10,000
I.D.E.A. Part B	67,254	70,821	69,768	69,304	60,000
Other	58,781	22,330	-	56,822	40,000
Total Federal Sources	140,409	114,926	94,232	180,739	139,000
Total Special Revenue Fund	140,409	129,620	98,040	188,038	139,000

Debt Service Fund	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Local Sources					
Local Tax Levy	752,838	727,824	705,764	630,394	708,896
Miscellaneous	8,283	-	-	-	-
Budgeted Fund Balance	-	-	-	74,142	-
Total Local Sources	761,121	727,824	705,764	704,536	708,896
State Sources					
Debt Service Aid Type II	183,669	180,130	152,601	168,014	169,054
Total State Sources	183,669	180,130	152,601	168,014	169,054
Actual Revenues (Over)/Under Expenditures	(8,285)	(46,626)	8,285	-	-
Total Debt Service Fund	936,505	861,328	866,650	872,550	877,950

Fiscal Year 2019 Budget

General Fund Appropriations – By Program/Function

General Fund	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Regular Programs	1,562,500	1,713,034	1,892,974	2,073,128	2,030,242
Special Education - Learning and/or Language Disabilities	243,182	269,290	-	-	-
Special Education - Pre-School Disabilities - Part Time	68,101	59,123	63,190	-	-
Special Education - Resource Room/Resource Center	-	-	286,754	323,101	327,229
Special Education - Home Instruction	-	1,488	1,020	500	500
Basic Skills/Remedial	82,929	58,523	43,205	-	-
School-Sponsored Extra Curricular Activities	5,332	3,999	15,538	11,854	11,535
Undistributed Instruction - Tuition	150,868	113,710	84,780	68,740	96,000
Attendance	7,140	6,913	7,107	9,331	9,550
Health Services	70,315	67,397	71,008	74,434	78,678
Speech/OT/PT and Related Services	139,621	161,124	145,442	145,100	162,750
Extraordinary Services	36,983	36,490	18,917	44,922	32,050
Guidance	33,132	30,586	31,748	23,000	22,367
Child Study Team	150,456	158,234	157,402	179,063	185,940
Improvement of Instruction Services	58,914	72,194	66,766	67,620	74,650
Educational Media Services/Library	40,470	63,104	38,339	48,087	79,904
Instructional Staff Training Services	2,817	1,242	4,935	2,500	4,245
General Administration	138,999	114,873	109,322	126,725	118,300
School Administration	137,426	140,508	144,584	156,861	159,124
Central Services	124,784	120,756	110,814	112,455	113,253
Administrative Information Technology	-	-	55,647	41,000	42,000
Required Maintenance for School Facilities	89,378	136,934	140,361	238,095	135,755
Custodial Services	367,022	353,831	340,718	354,055	377,190
Care and Upkeep of Grounds	-	10,853	15,218	25,500	19,500
Student Transportation Services	335,198	333,147	321,299	370,951	370,700
Personal Services - Unallocated Employee Benefits	571,183	652,336	733,985	740,032	793,409
Equipment	-	29,864	-	-	-
Capital Reserve - Transfer to Capital Projects	133,200	-	-	-	-
Interest Deposit to Capital Reserve	-	-	-	10	10
Facilities Acquisition and Construction Services	128,133	207,816	8,133	8,133	8,133
	4,678,083	4,917,369	4,909,206	5,245,197	5,253,014



Fiscal Year 2019 Budget

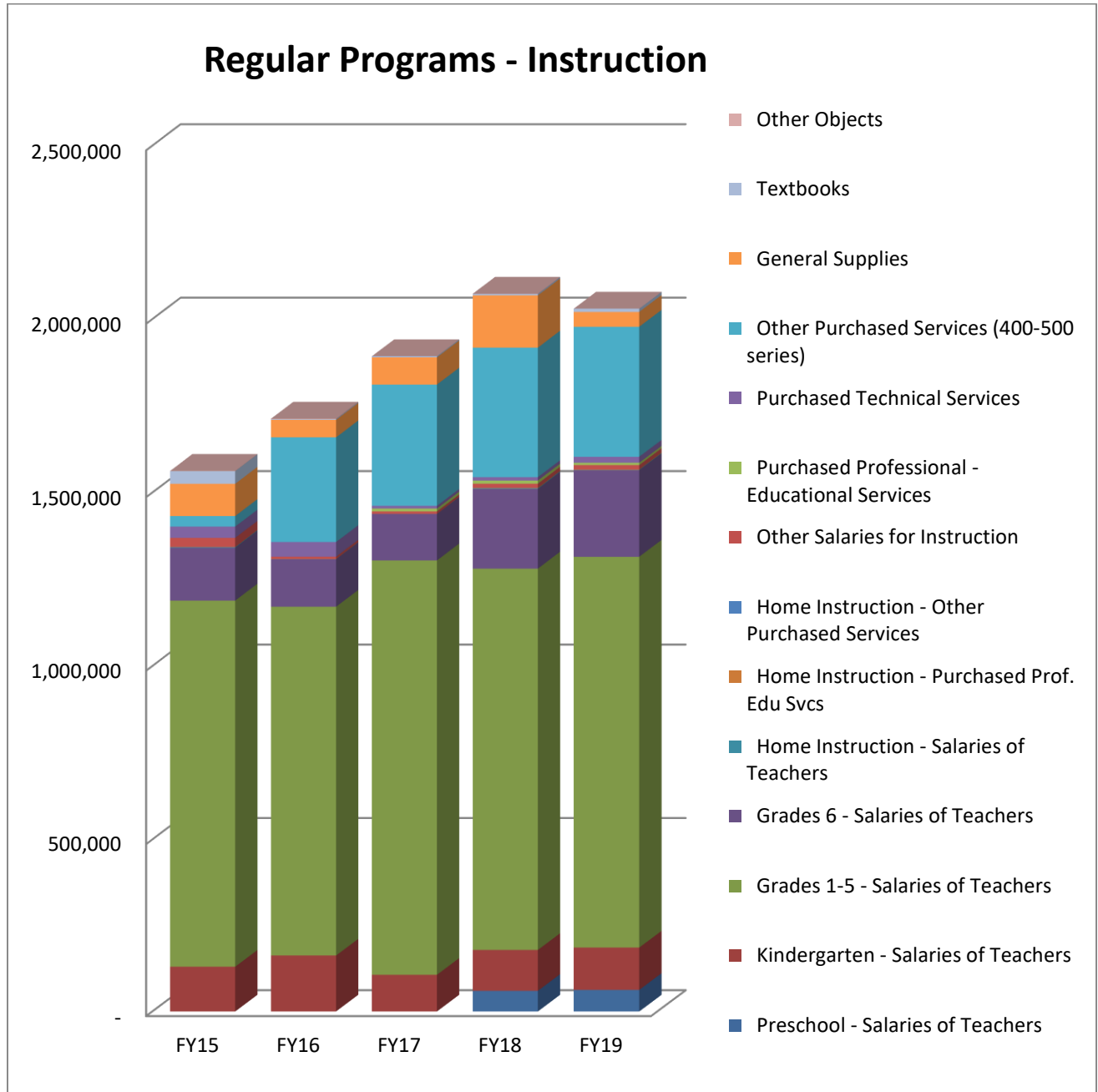
General Fund Appropriations by Program at Object Level

Instruction - Regular Programs

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Preschool - Salaries of Teachers		-	-	60,102	62,843
Kindergarten - Salaries of Teachers	130,607	163,199	106,744	119,102	123,385
Grades 1-5 - Salaries of Teachers	1,058,215	1,007,818	1,197,843	1,101,691	1,128,820
Grades 6 - Salaries of Teachers	152,422	136,774	133,749	229,759	249,622
Home Instruction - Salaries of Teachers	1,665	478	300	1,750	1,000
Home Instruction - Purchased Prof. Edu Svcs	390	-	-	900	1,000
Home Instruction - Other Purchased Services	-	-	-	250	150
Other Salaries for Instruction	26,320	6,968	7,159	12,155	12,520
Purchased Professional - Educational Services	-	-	8,250	9,015	6,745
Purchased Technical Services	32,550	42,401	7,776	9,905	17,160
Other Purchased Services (400-500 series)	30,378	301,691	349,661	373,320	374,828
General Supplies	92,900	50,305	78,348	150,604	42,745
Textbooks	36,507	2,203	3,144	4,076	9,424
Other Objects	546	1,197	-	499	-
	1,562,500	1,713,034	1,892,974	2,073,128	2,030,242

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 2019 Budget



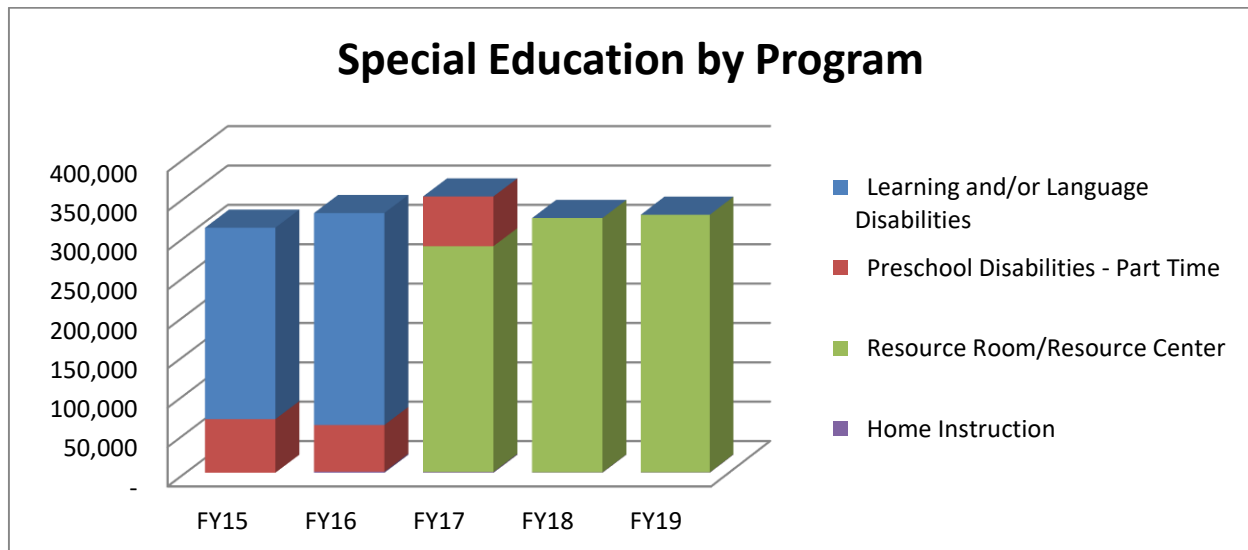
Fiscal Year 2019 Budget

Instruction – Special Education Programs

Special Education by Program	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Learning and/or Language Disabilities	243,182	269,290	-	-	-
Preschool Disabilities - Part Time	68,101	59,123	63,190	-	-
Resource Room/Resource Center	-	-	286,754	323,101	327,229
Home Instruction	-	1,488	1,020	500	500
	311,283	329,901	350,964	323,601	327,729

Special Education by Object	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Teachers	261,601	308,540	339,749	317,451	327,229
Purchased Professional - Edu Svcs	-	-	1,020	500	500
Other Purchased Services	-	-	3,799	1,000	-
General Supplies	7,227	783	6,396	4,650	-
Textbooks	3,278	344	-	-	-
	272,106	309,667	350,964	323,601	327,729

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 2019 Budget

Learning/Language Disabilities	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Teachers	205,776	250,879	-	-	-
Other Salaries for Instruction	27,676	17,361	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	6,452	706	-	-	-
Textbooks	3,278	344	-	-	-
Other Objects	-	-	-	-	-
	243,182	269,290	-	-	-

Preschool Disabilities - Part Time	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Teachers	55,825	57,661	57,405	-	-
Other Salaries for Instruction	11,501	1,385	-	-	-
Other Purchased Services	-	-	3,300	-	-
General Supplies	775	77	2,485	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
	68,101	59,123	63,190	-	-

Resource Room/Resource Center	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Teachers	-	-	282,344	317,451	327,229
Other Purchased Services	-	-	499	1,000	-
General Supplies	-	-	3,911	4,650	-
	-	-	286,754	323,101	327,229

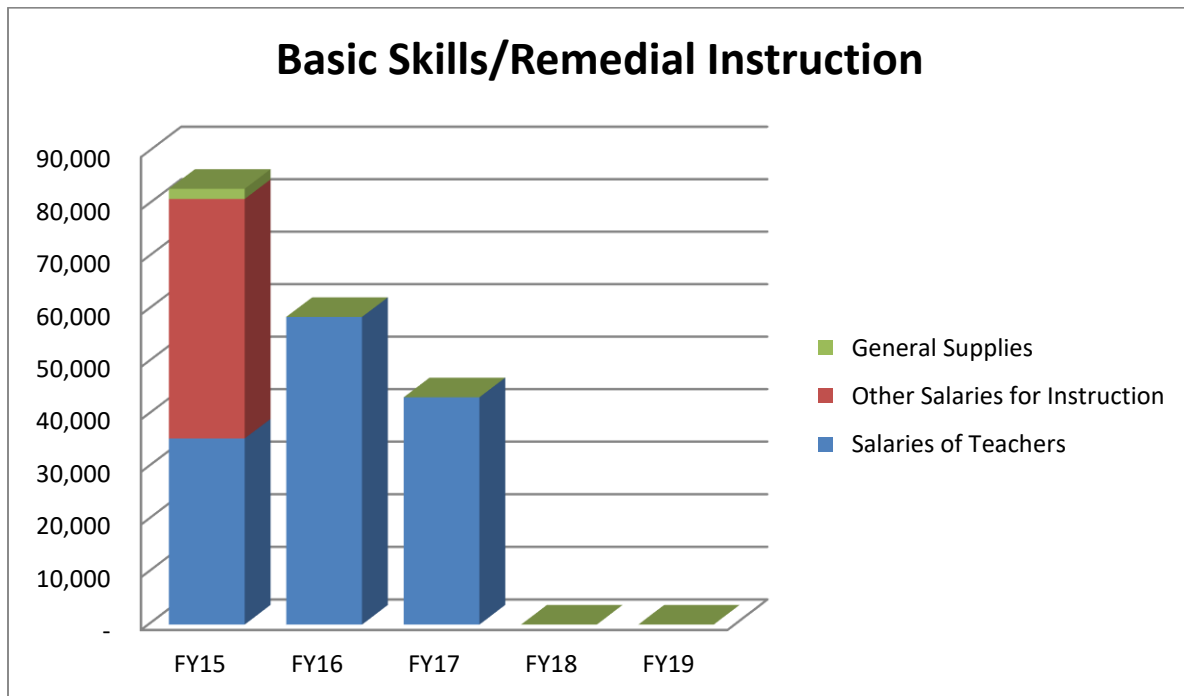
Home Instruction	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Teachers	-	-	-	-	-
Purchased Professional - Edu Svcs	-	1,488	1,020	500	500
Other Purchased Services	-	-	-	-	-
	-	1,488	1,020	500	500

Fiscal Year 2019 Budget

Instruction – Basic Skills

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Teachers	35,348	58,523	43,205	-	-
Other Salaries for Instruction	45,633	-	-	-	-
General Supplies	1,948	-	-	-	-
	82,929	58,523	43,205	-	-

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.

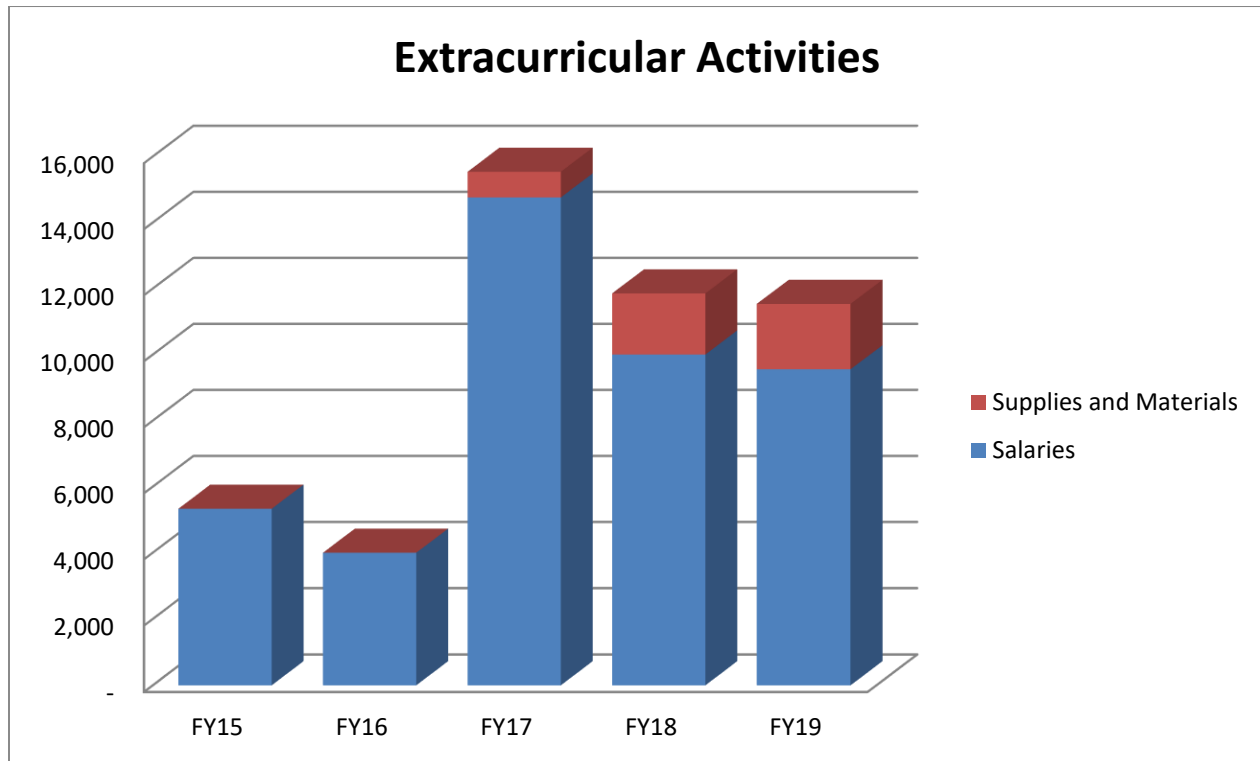


Fiscal Year 2019 Budget

School Sponsored Extra-Curricular Activities

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries	5,332	3,999	14,761	10,004	9,555
Supplies and Materials	-	-	777	1,850	1,980
	5,332	3,999	15,538	11,854	11,535

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.

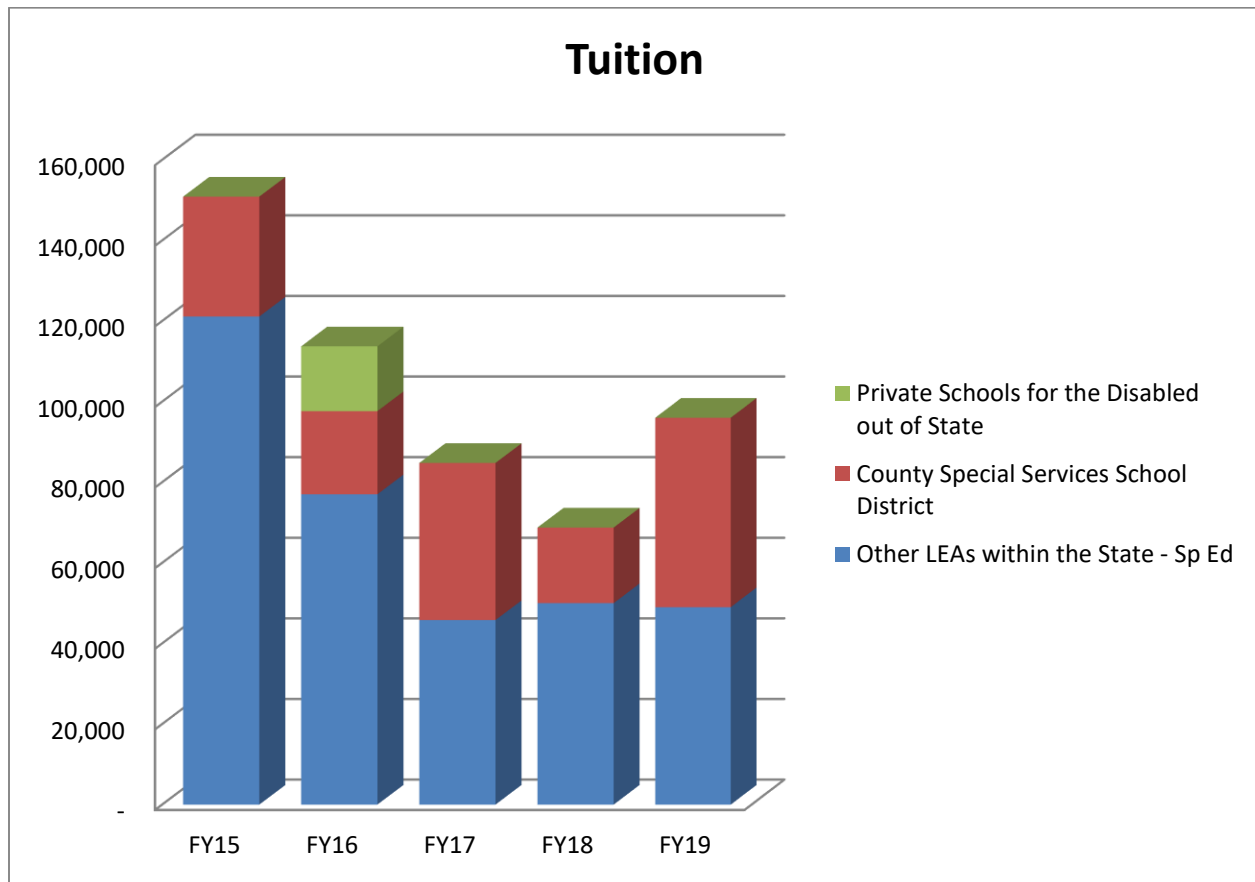


Fiscal Year 2019 Budget

Undistributed Instruction - Tuition

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Other LEAs within the State - Sp Ed	121,108	77,000	45,800	50,000	49,000
County Special Services School District	29,760	20,630	38,980	18,740	47,000
Private Schools for the Disabled out of State	-	16,080	-	-	-
	150,868	113,710	84,780	68,740	96,000

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.

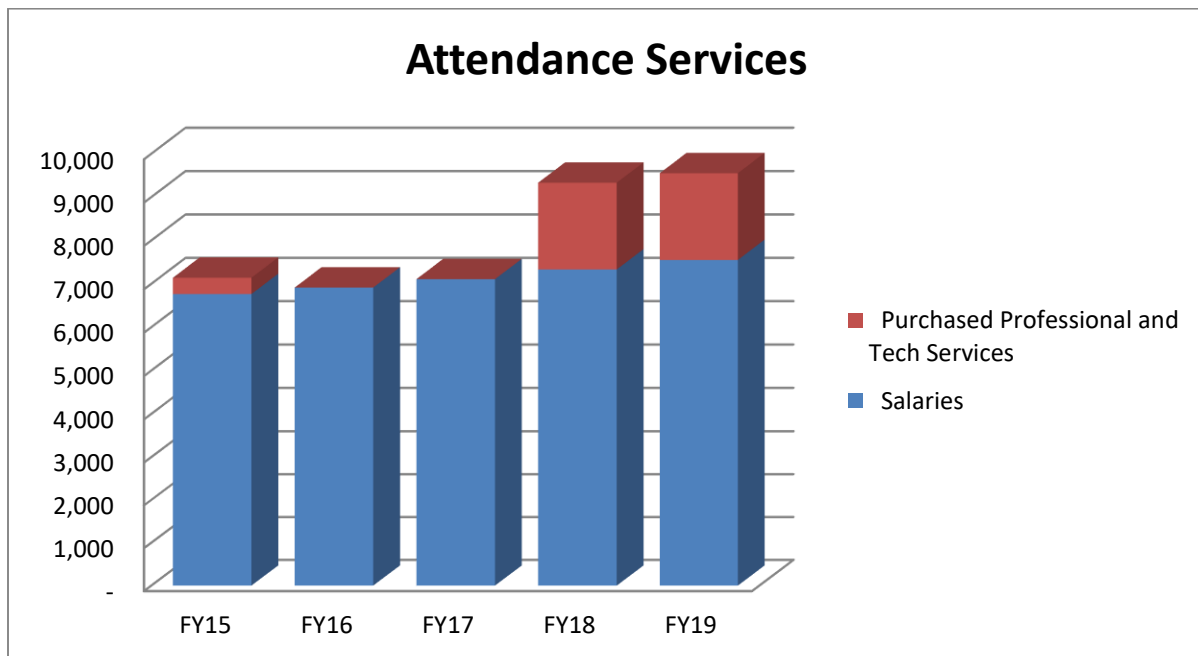


Fiscal Year 2019 Budget

Attendance Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries	6,765	6,913	7,107	7,331	7,550
Purchased Professional and Tech Services	375	-	-	2,000	2,000
	7,140	6,913	7,107	9,331	9,550

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.

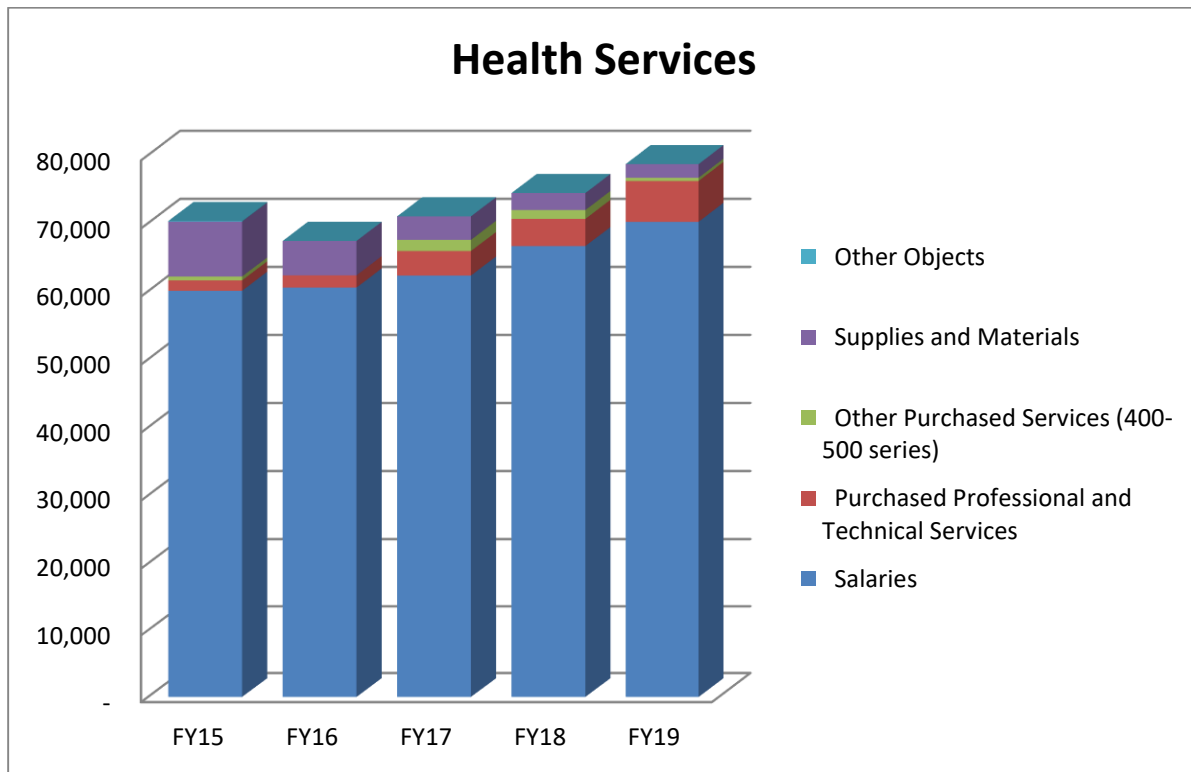


Fiscal Year 2019 Budget

Health Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries	60,071	60,546	62,308	66,636	70,203
Purchased Professional and Technical Services	1,525	1,795	3,600	4,000	6,000
Other Purchased Services (400-500 series)	570	-	1,642	1,298	475
Supplies and Materials	8,064	5,056	3,458	2,500	2,000
Other Objects	85	-	-	-	-
	70,315	67,397	71,008	74,434	78,678

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.

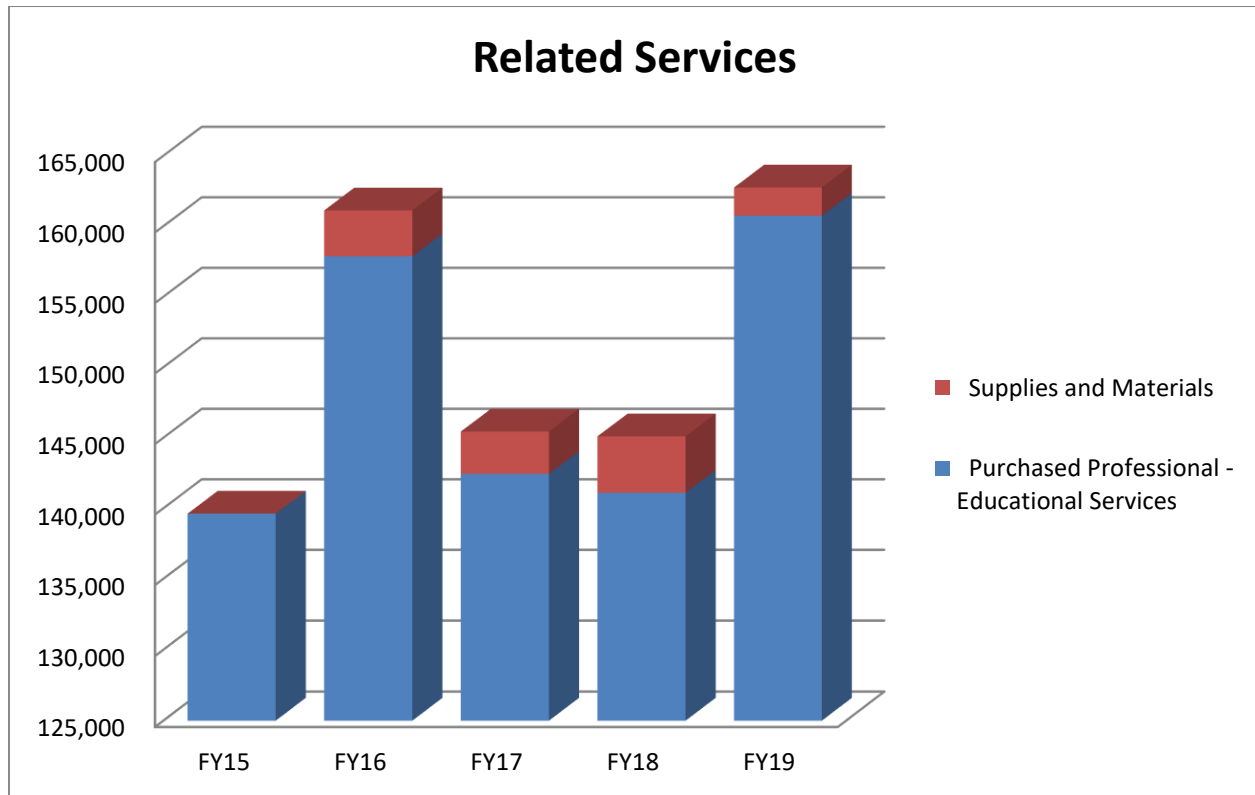


Fiscal Year 2019 Budget

Speech, Occupational Therapy, Physical Therapy & Related Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Purchased Professional - Educational Services	139,621	157,869	142,442	141,100	160,750
Supplies and Materials	-	3,255	3,000	4,000	2,000
	139,621	161,124	145,442	145,100	162,750

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.

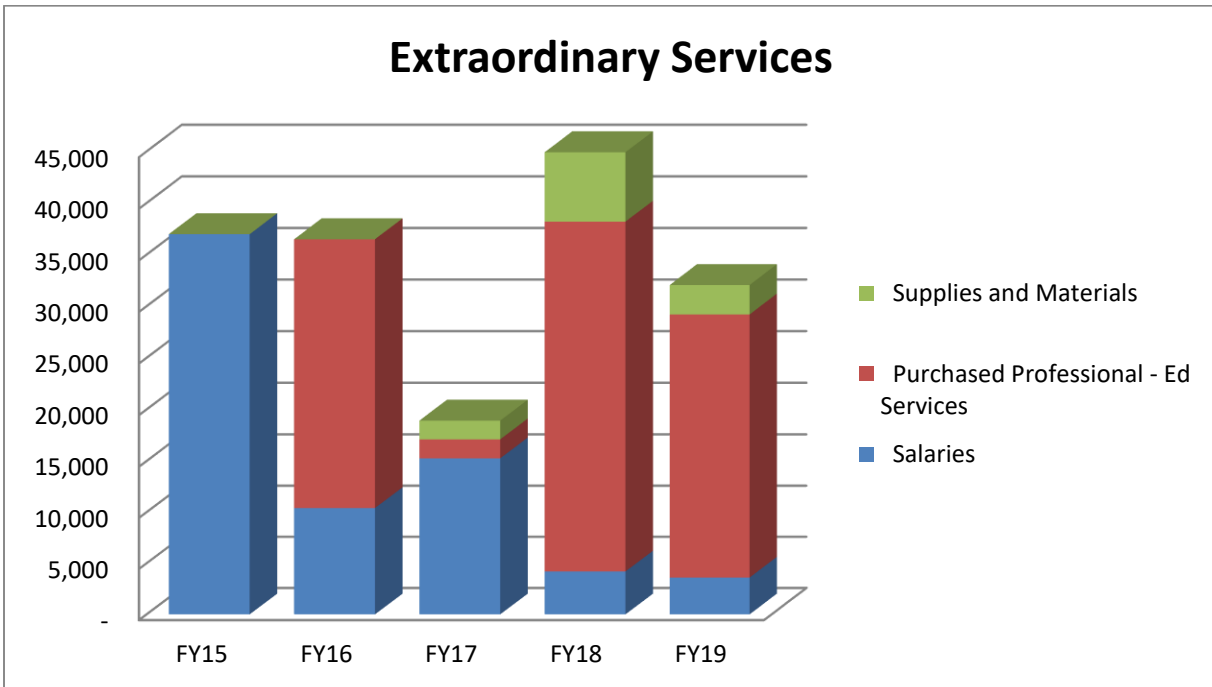


Fiscal Year 2019 Budget

Extraordinary Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries	36,983	10,396	15,262	4,200	3,600
Purchased Professional - Ed Services	-	26,094	1,838	34,000	25,600
Supplies and Materials	-	-	1,817	6,722	2,850
	36,983	36,490	18,917	44,922	32,050

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.

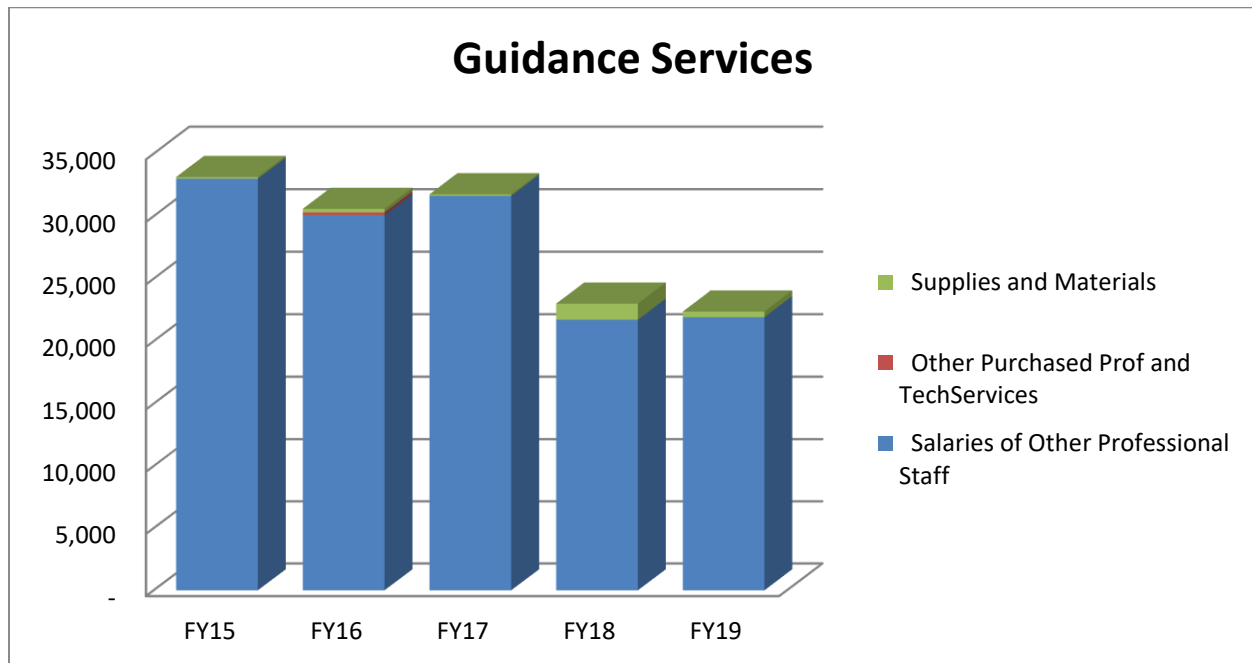


Fiscal Year 2019 Budget

Guidance Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Other Professional Staff	32,992	30,071	31,624	21,715	21,917
Other Purchased Prof and Tech Services	-	232	-	-	-
Supplies and Materials	140	283	124	1,285	450
	33,132	30,586	31,748	23,000	22,367

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.

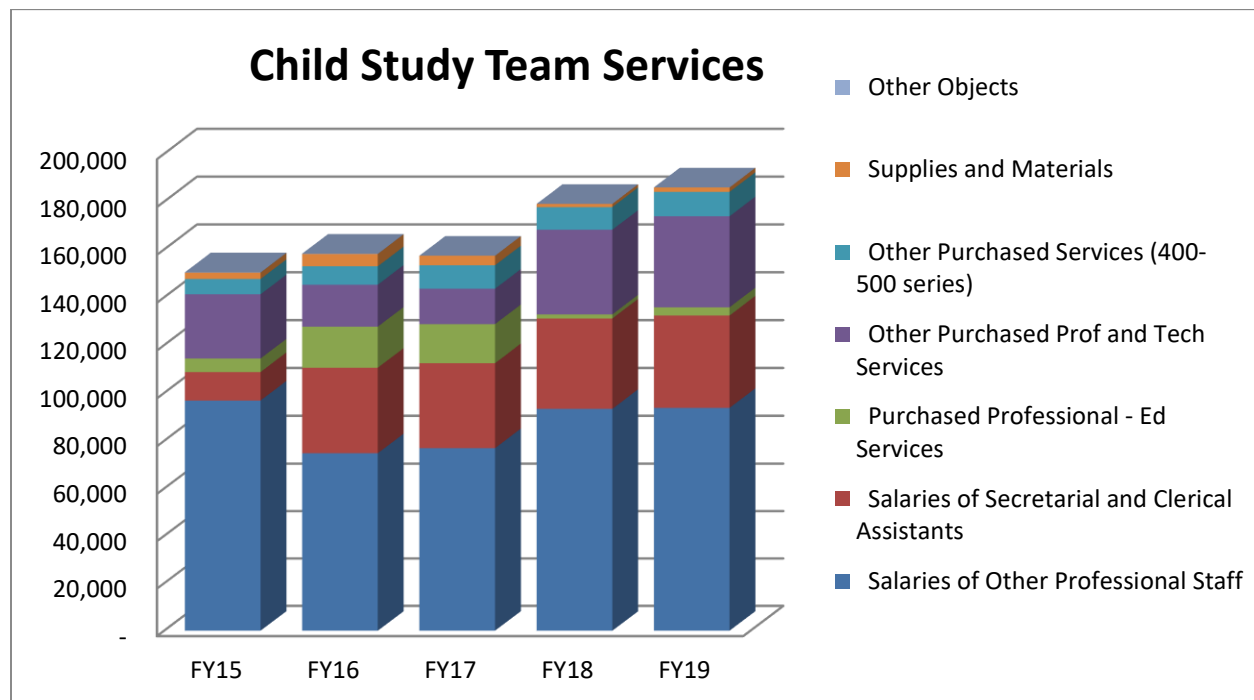


Fiscal Year 2019 Budget

Child Study Team

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Other Professional Staff	96,858	74,809	76,928	93,347	93,770
Salaries of Secretarial and Clerical Assistants	11,906	35,748	35,537	37,803	38,620
Purchased Professional - Ed Services	5,651	17,172	16,338	1,700	3,450
Other Purchased Prof and Tech Services	26,851	17,550	14,805	35,400	38,050
Other Purchased Services (400-500 series)	6,394	7,707	9,789	9,478	10,200
Supplies and Materials	2,681	5,150	4,005	1,335	1,850
Other Objects	115	98	-	-	-
	150,456	158,234	157,402	179,063	185,940

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.

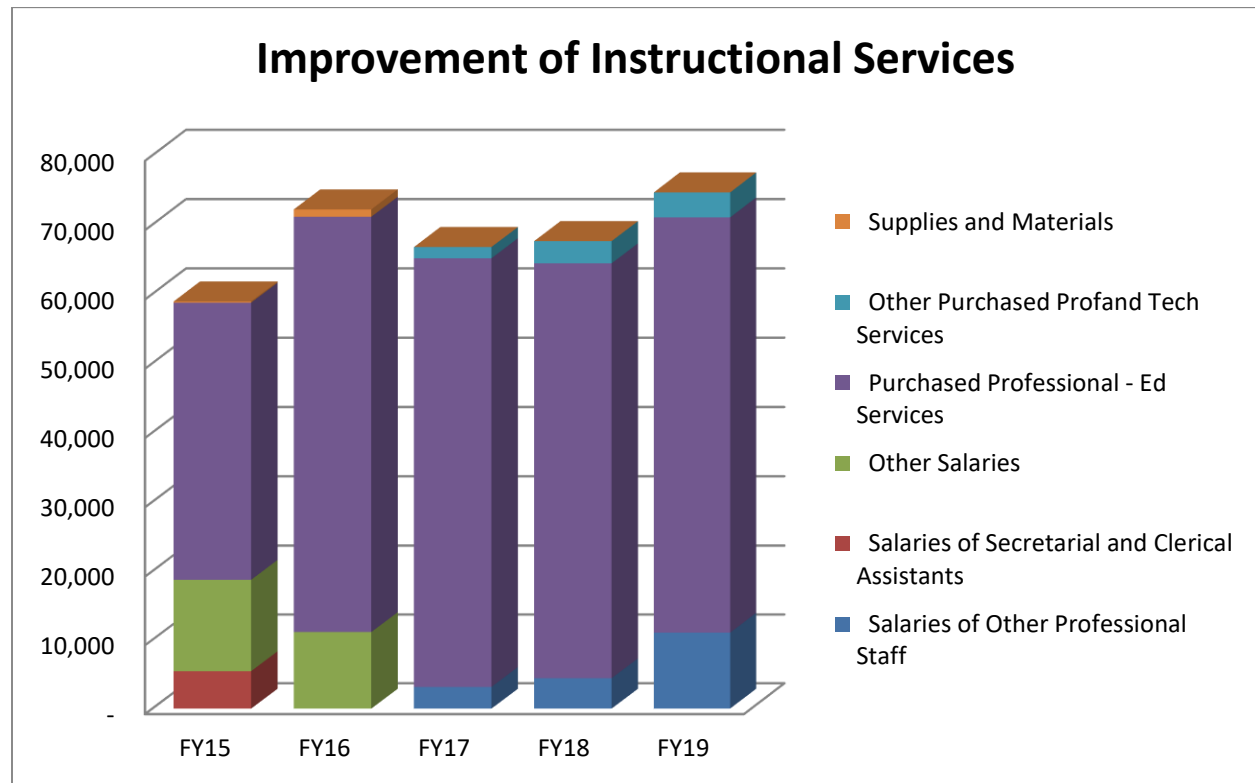


Fiscal Year 2019 Budget

Improvement of Instruction Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Other Professional Staff	-	-	3,150	4,420	11,050
Salaries of Secretarial and Clerical Assistants	5,437	-	-	-	-
Other Salaries	13,299	11,139	-	-	-
Purchased Professional - Ed Services	40,000	60,000	62,000	60,000	60,000
Other Purchased Prof and Tech Services	-	-	1,616	3,200	3,600
Supplies and Materials	178	1,055	-	-	-
	58,914	72,194	66,766	67,620	74,650

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.

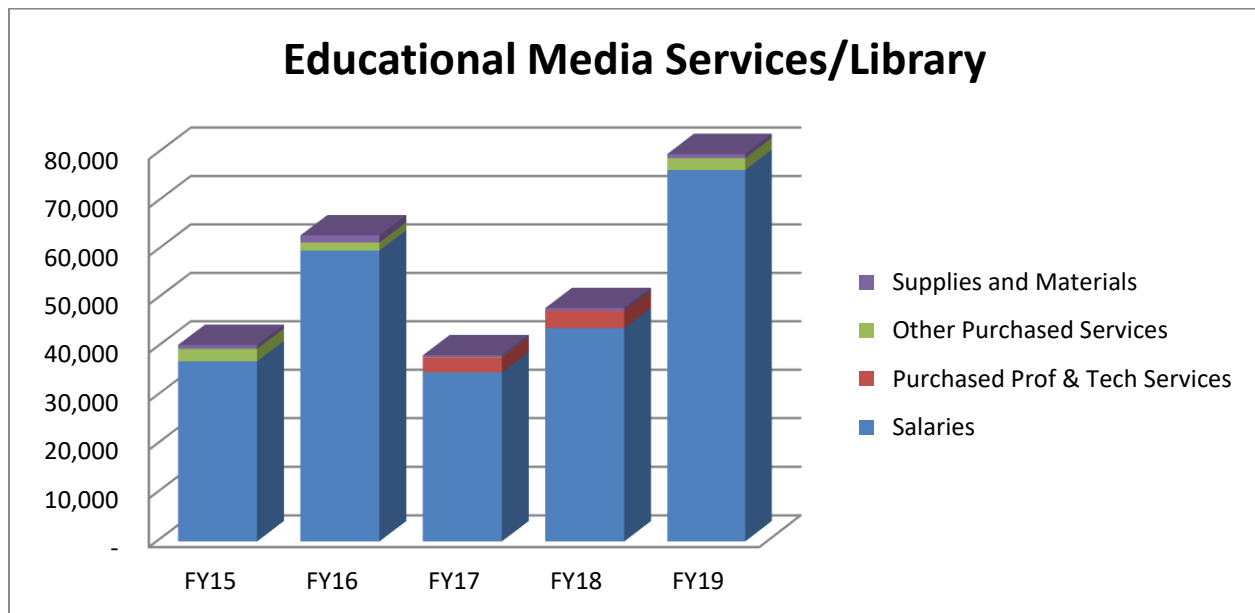


Fiscal Year 2019 Budget

Educational Media/Library Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries	37,085	59,967	34,801	43,942	76,594
Purchased Prof & Tech Services	-	-	3,077	3,635	-
Other Purchased Services	2,591	1,663	80	-	2,450
Supplies and Materials	794	1,474	381	510	860
	40,470	63,104	38,339	48,087	79,904

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.

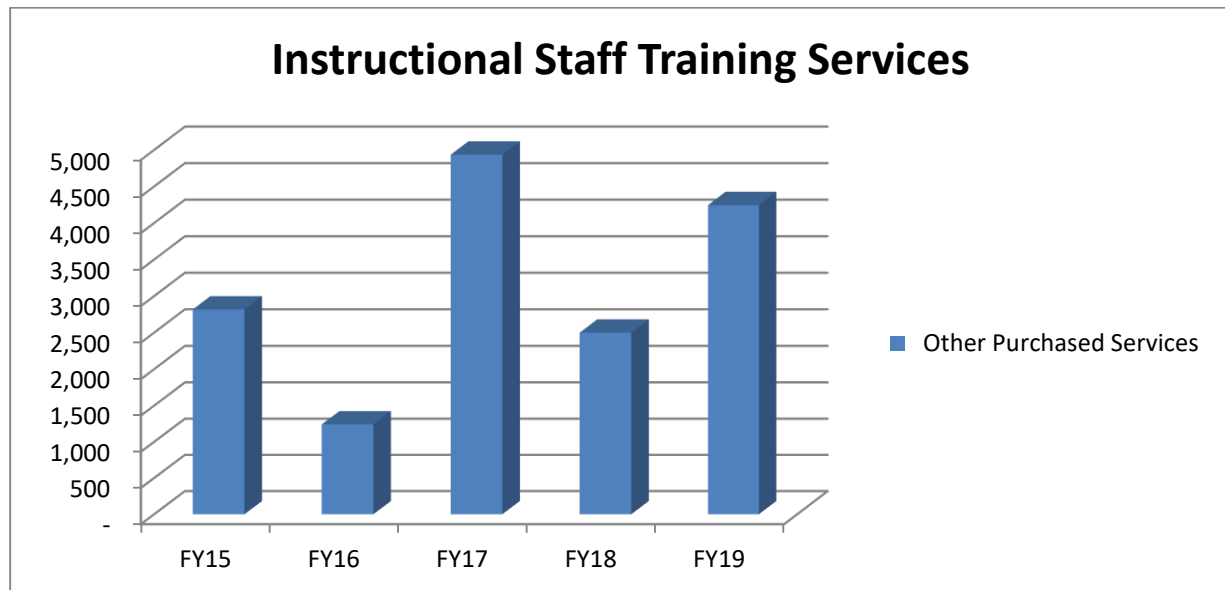


Fiscal Year 2019 Budget

Instructional Staff Training Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Other Purchased Services	2,817	1,242	4,935	2,500	4,245
	2,817	1,242	4,935	2,500	4,245

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.

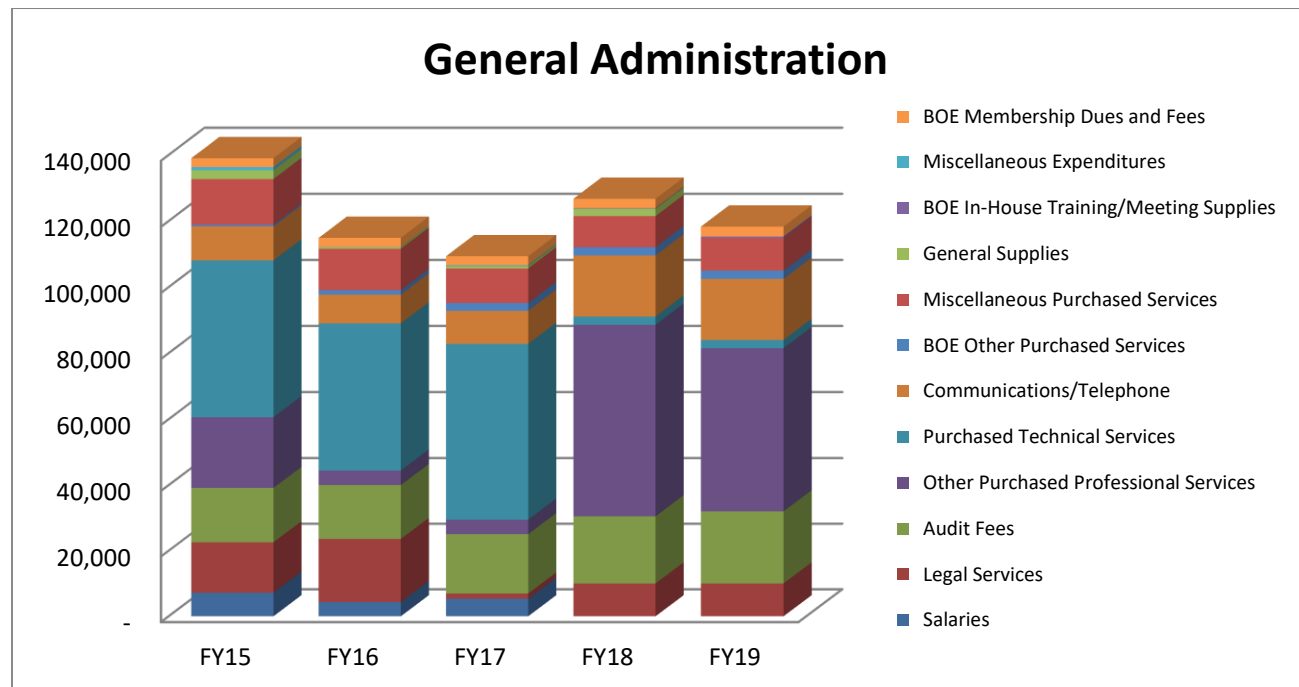


Fiscal Year 2019 Budget

Support Services – General Administration

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries	7,188	4,334	5,331	-	-
Legal Services	15,358	19,245	1,581	10,000	10,000
Audit Fees	16,600	16,425	18,115	20,500	22,000
Other Purchased Professional Services	21,445	4,435	4,435	58,075	49,500
Purchased Technical Services	47,489	44,575	53,340	2,500	2,500
Communications/Telephone	10,275	8,692	10,002	18,500	18,500
BOE Other Purchased Services	537	1,341	2,359	2,500	2,500
Miscellaneous Purchased Services	13,800	12,537	10,457	9,400	9,800
General Supplies	2,659	524	737	2,250	-
BOE In-House Training/Meeting Supplies	-	28	65	200	500
Miscellaneous Expenditures	960	48	211	-	-
BOE Membership Dues and Fees	2,688	2,689	2,689	2,800	3,000
	138,999	114,873	109,322	126,725	118,300

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.)

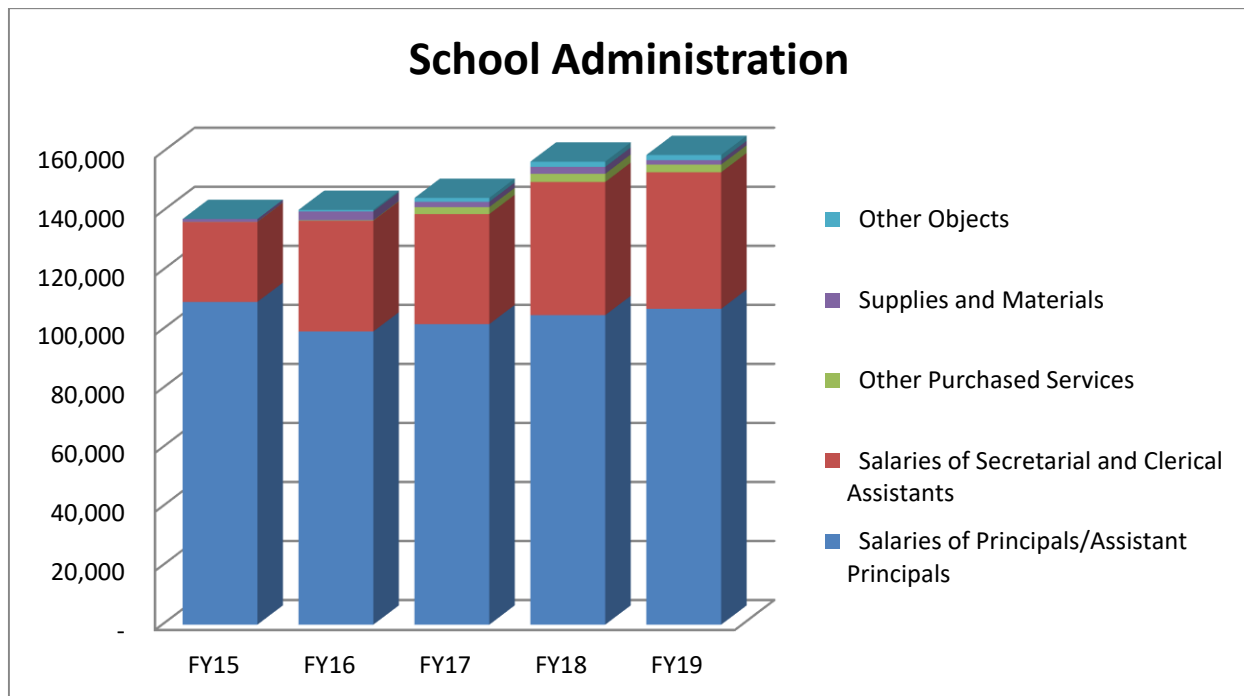


Fiscal Year 2019 Budget

Support Services – School Administration

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Principals/Assistant Principals	109,349	99,323	101,806	104,860	107,000
Salaries of Secretarial and Clerical Assistants	27,059	37,524	37,314	45,125	46,274
Other Purchased Services	75	155	2,338	2,780	2,600
Supplies and Materials	943	3,006	1,807	2,346	1,500
Other Objects	-	500	1,319	1,750	1,750
	137,426	140,508	144,584	156,861	159,124

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.

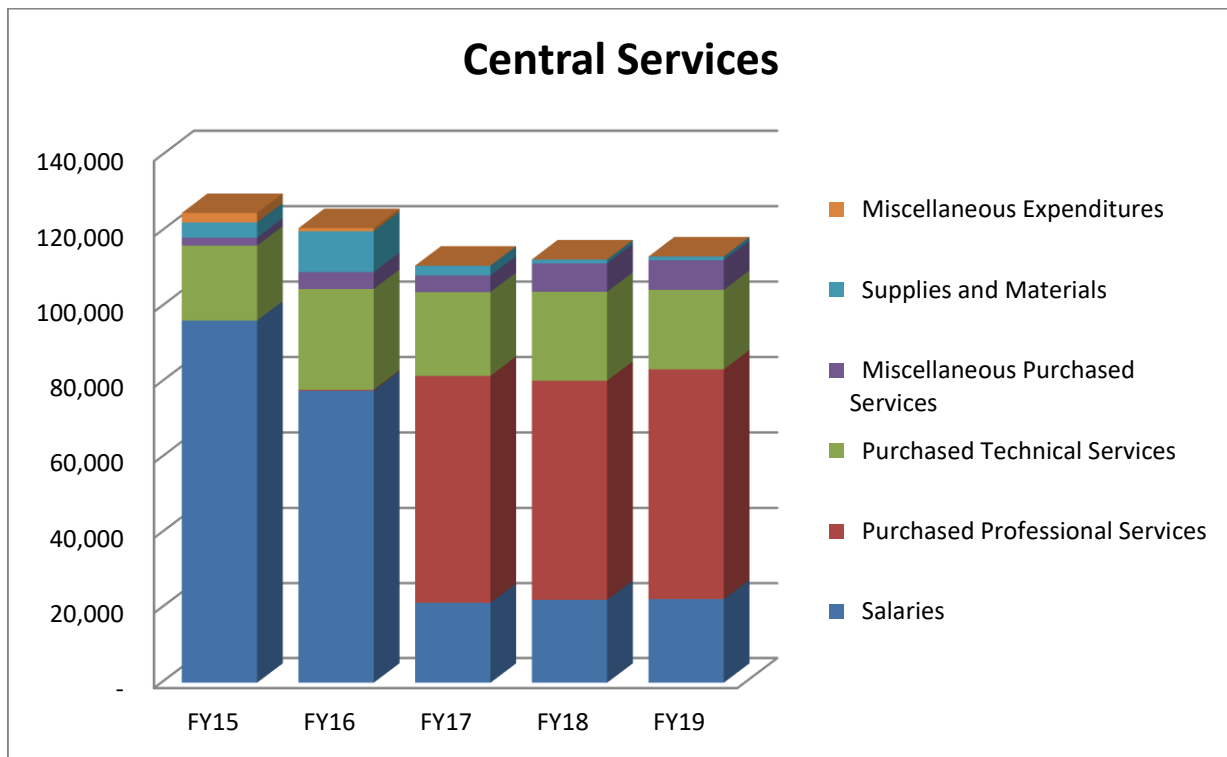


Fiscal Year 2019 Budget

Central Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries	96,261	77,674	21,322	22,122	22,318
Purchased Professional Services	-	230	60,263	58,183	61,000
Purchased Technical Services	19,870	26,742	22,234	23,600	21,100
Miscellaneous Purchased Services	2,099	4,474	4,395	7,500	7,835
Supplies and Materials	4,058	10,826	2,600	1,050	1,000
Miscellaneous Expenditures	2,496	810	-	-	-
	124,784	120,756	110,814	112,455	113,253

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.



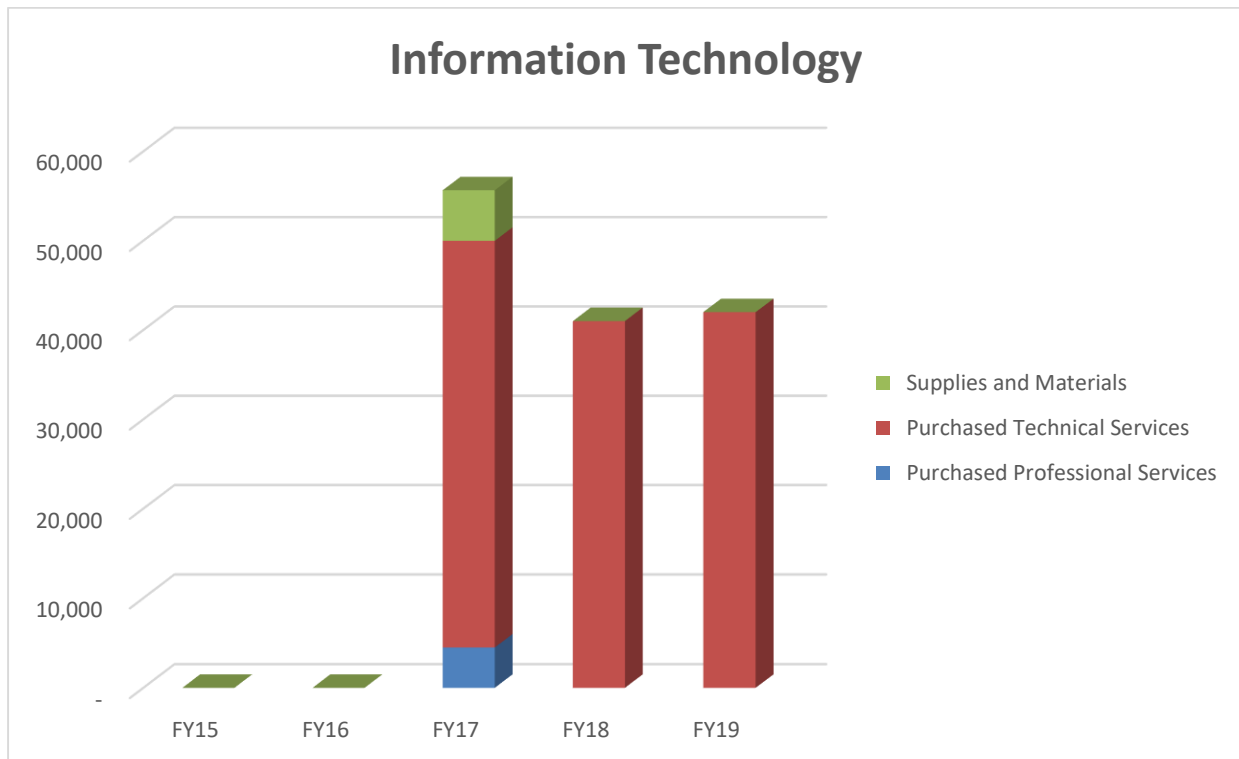
Fiscal Year 2019 Budget

Administrative Information Technology

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Purchased Professional Services	-	-	4,500	-	-
Purchased Technical Services	-	-	45,486	41,000	42,000
Supplies and Materials	-	-	5,661	-	-
	-	-	55,647	41,000	42,000

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.

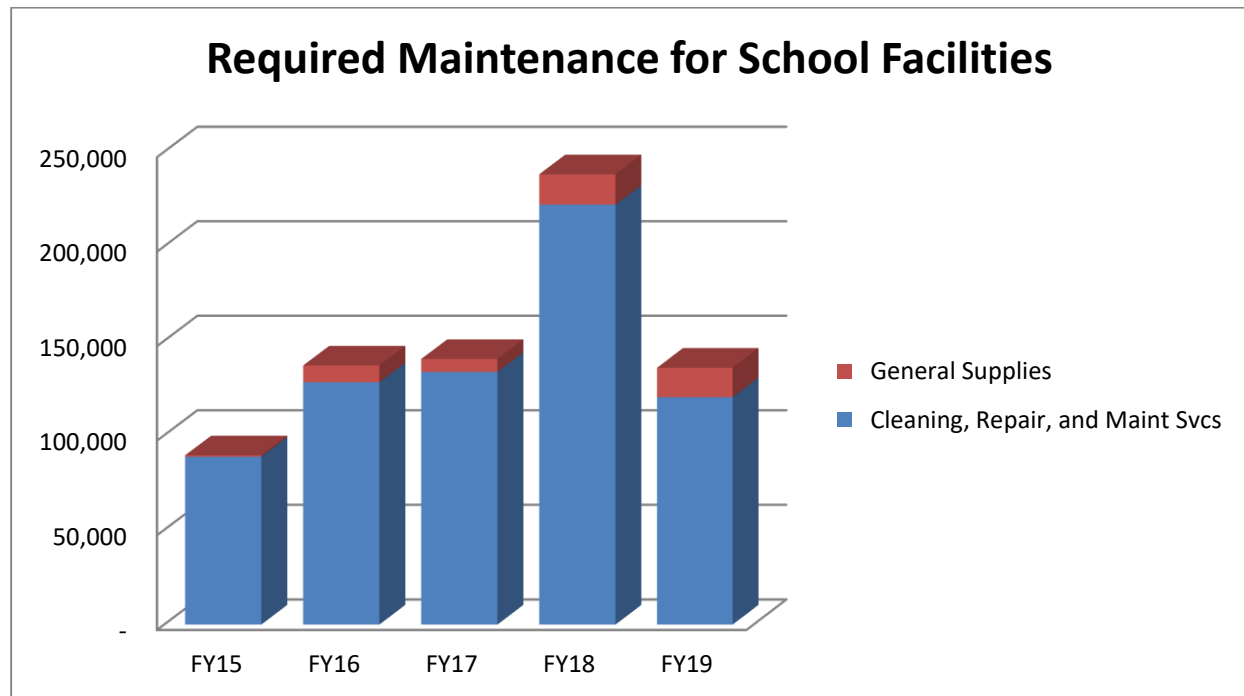


Fiscal Year 2019 Budget

Required Maintenance for School Facilities

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Cleaning, Repair, and Maint Svcs	88,643	128,055	133,532	222,025	120,160
General Supplies	735	8,879	6,829	16,070	15,595
	89,378	136,934	140,361	238,095	135,755

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.

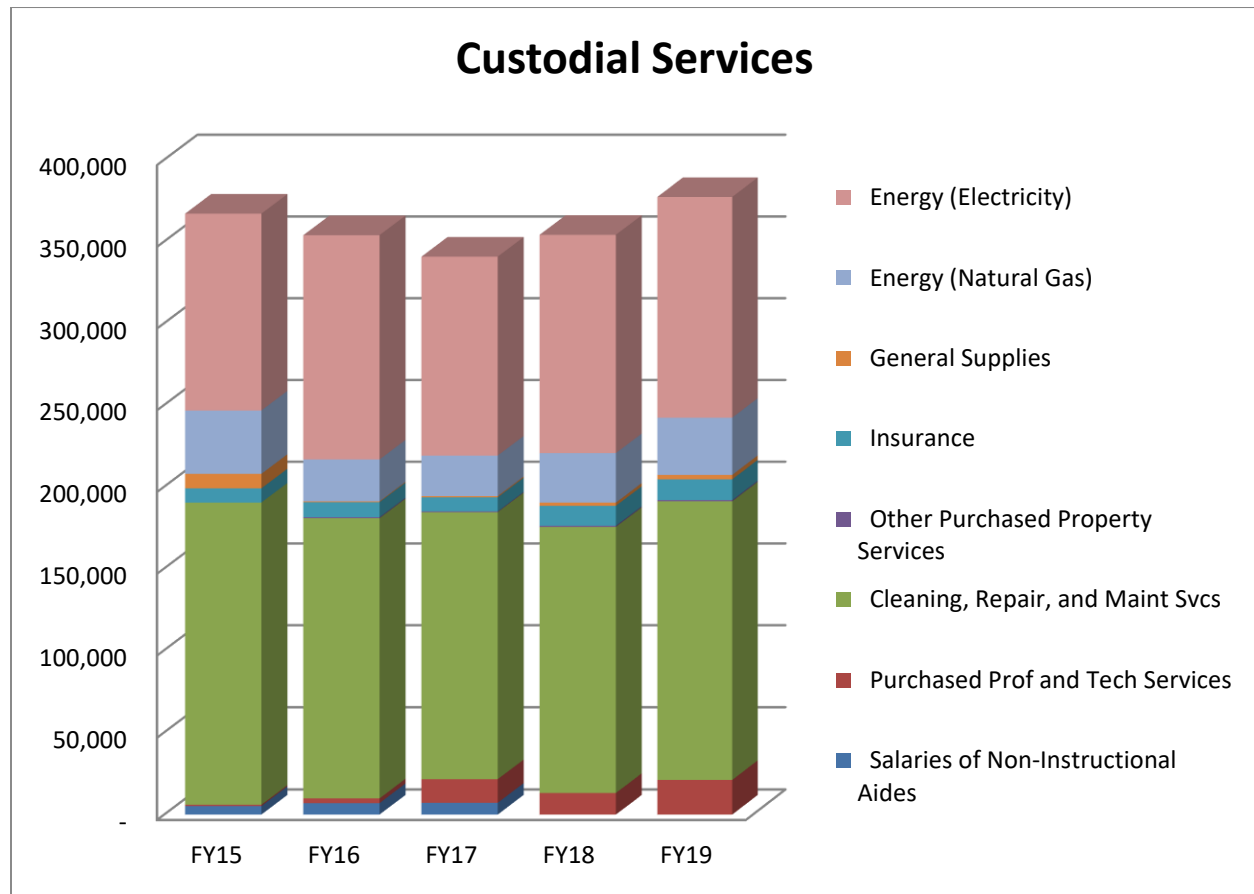


Fiscal Year 2019 Budget

Custodial Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries of Non-Instructional Aides	5,165	6,968	7,159	-	-
Purchased Prof and Tech Services	800	2,866	14,345	13,140	21,055
Cleaning, Repair, and Maint Svcs	184,337	170,910	162,901	162,264	170,000
Other Purchased Property Services	-	600	512	720	720
Insurance	8,710	9,150	8,560	12,136	12,700
General Supplies	8,837	538	723	2,000	2,715
Energy (Natural Gas)	38,736	25,639	24,797	30,295	35,000
Energy (Electricity)	120,437	137,160	121,721	133,500	135,000
	367,022	353,831	340,718	354,055	377,190

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.

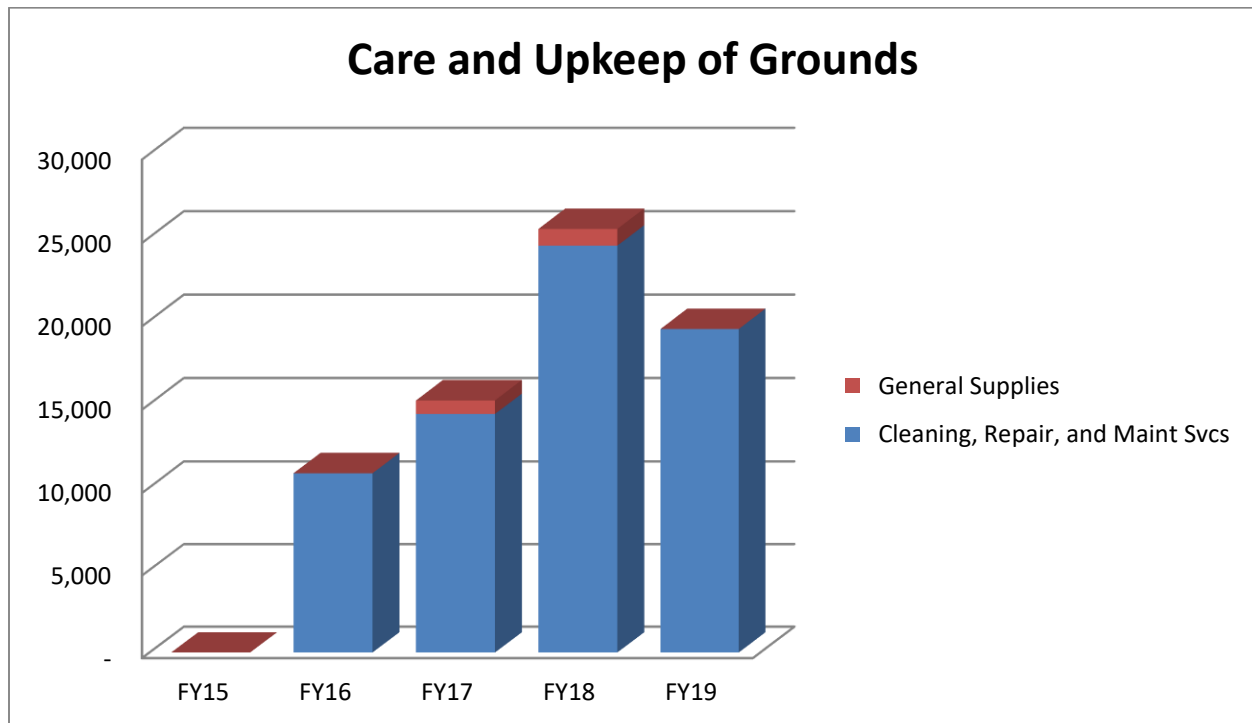


Fiscal Year 2019 Budget

Care and Upkeep of School Grounds

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Cleaning, Repair, and Maint Svcs	-	10,853	14,405	24,500	19,500
General Supplies	-	-	813	1,000	-
	-	10,853	15,218	25,500	19,500

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.

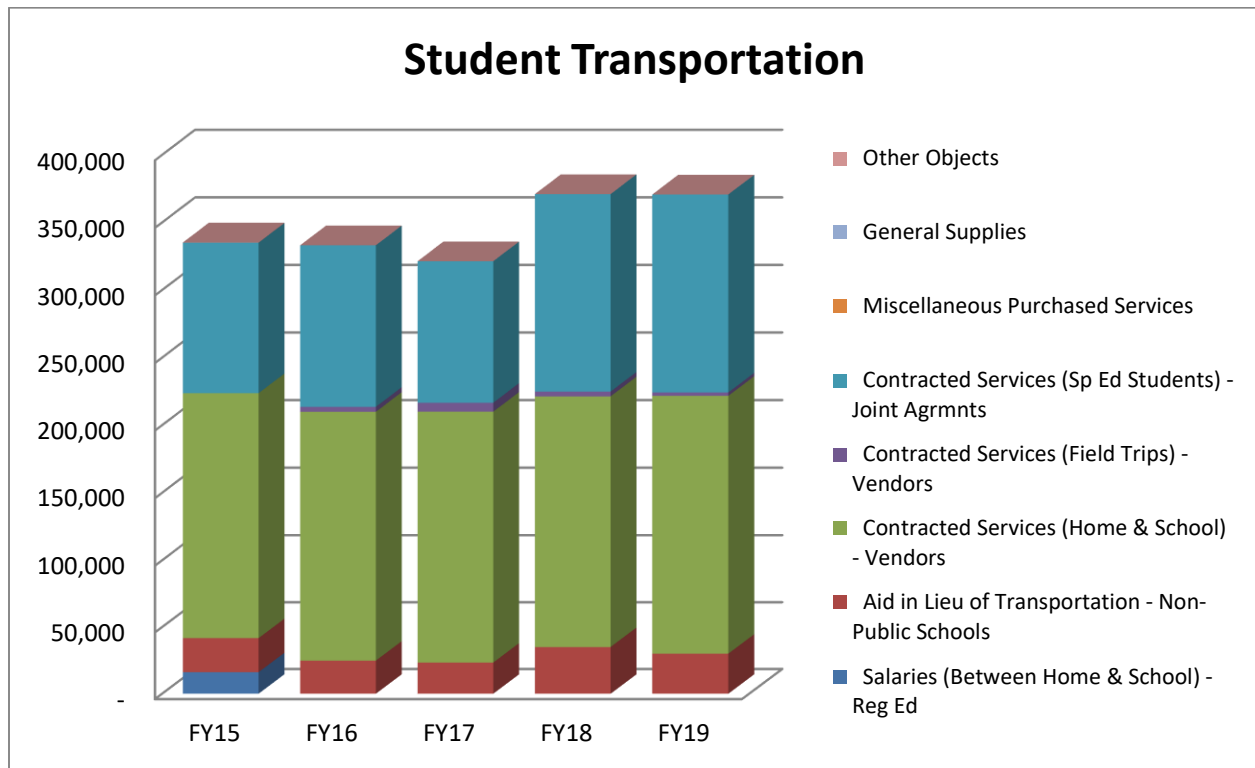


Fiscal Year 2019 Budget

Student Transportation Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Salaries (Between Home & School) - Reg Ed	16,173	-	-	-	-
Aid in Lieu of Transportation - Non-Public Schools	25,547	24,820	23,331	35,000	30,000
Contracted Services (Home & School) - Vendors	181,953	185,079	186,641	186,300	191,700
Contracted Services (Field Trips) - Vendors	-	3,680	6,613	3,500	2,500
Contracted Services (Sp Ed Students) - Joint Agrmnts	111,375	119,568	104,714	146,151	146,500
Miscellaneous Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Other Objects	150	-	-	-	-
	335,198	333,147	321,299	370,951	370,700

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.

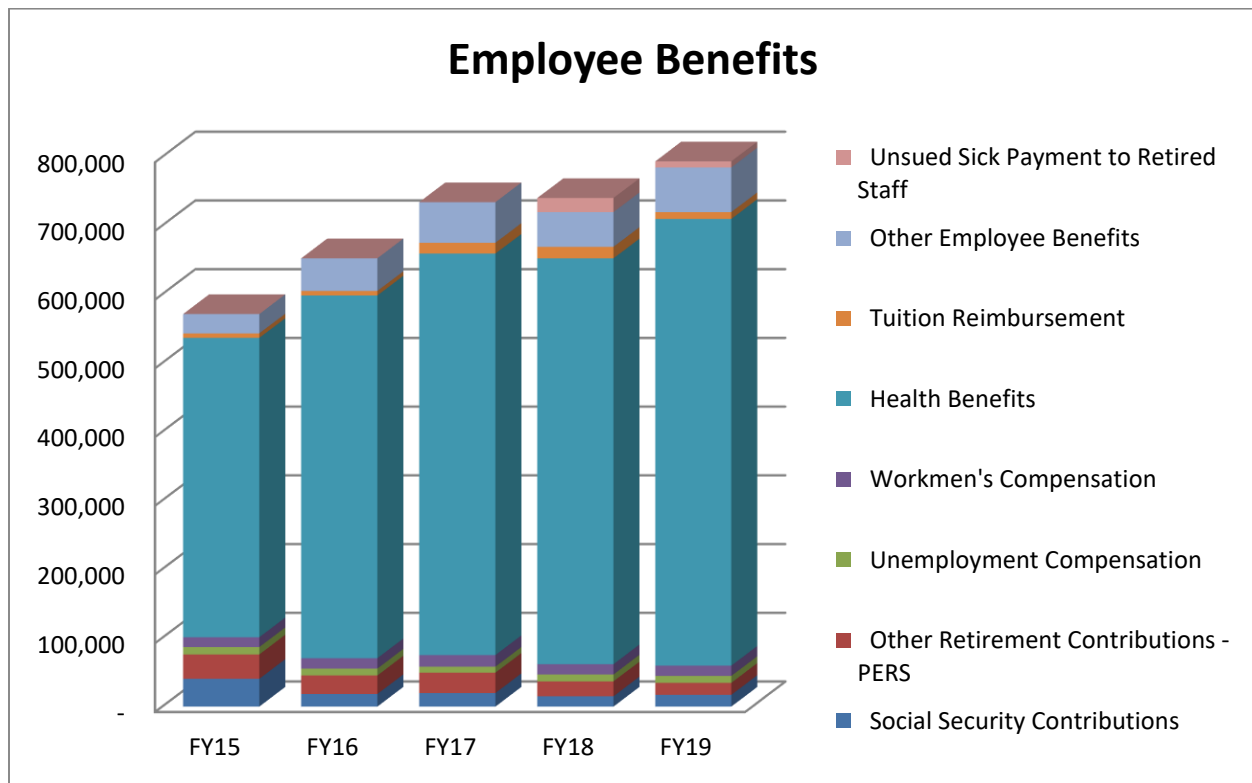


Fiscal Year 2019 Budget

Personnel Services – Employee Benefits

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Social Security Contributions	40,432	18,298	19,769	15,000	17,090
Other Retirement Contributions - PERS	35,478	26,972	29,569	21,708	17,515
Unemployment Compensation	10,711	10,066	8,754	10,000	10,000
Workmen's Compensation	14,364	15,090	16,888	15,000	15,000
Health Benefits	435,523	527,843	584,186	590,584	650,000
Tuition Reimbursement	6,585	6,526	15,740	16,725	10,000
Other Employee Benefits	28,090	47,541	59,079	50,515	65,000
Unused Sick Payment to Retired Staff	-	-	-	20,500	8,804
	571,183	652,336	733,985	740,032	793,409

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.

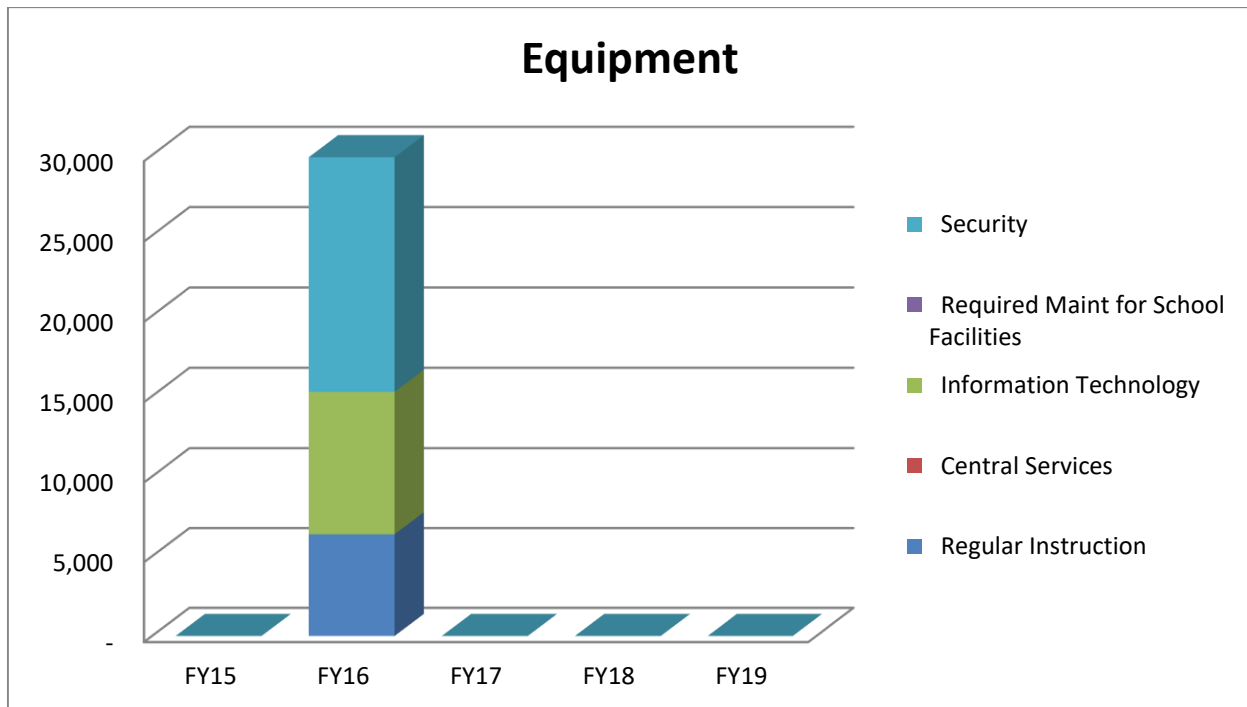


Fiscal Year 2019 Budget

Capital Outlay - Equipment

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Regular Instruction	-	6,377	-	-	-
Central Services	-	-	-	-	-
Information Technology	-	8,889	-	-	-
Required Maint for School Facilities	-	-	-	-	-
Security	-	14,598	-	-	-
	-	29,864	-	-	-

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.



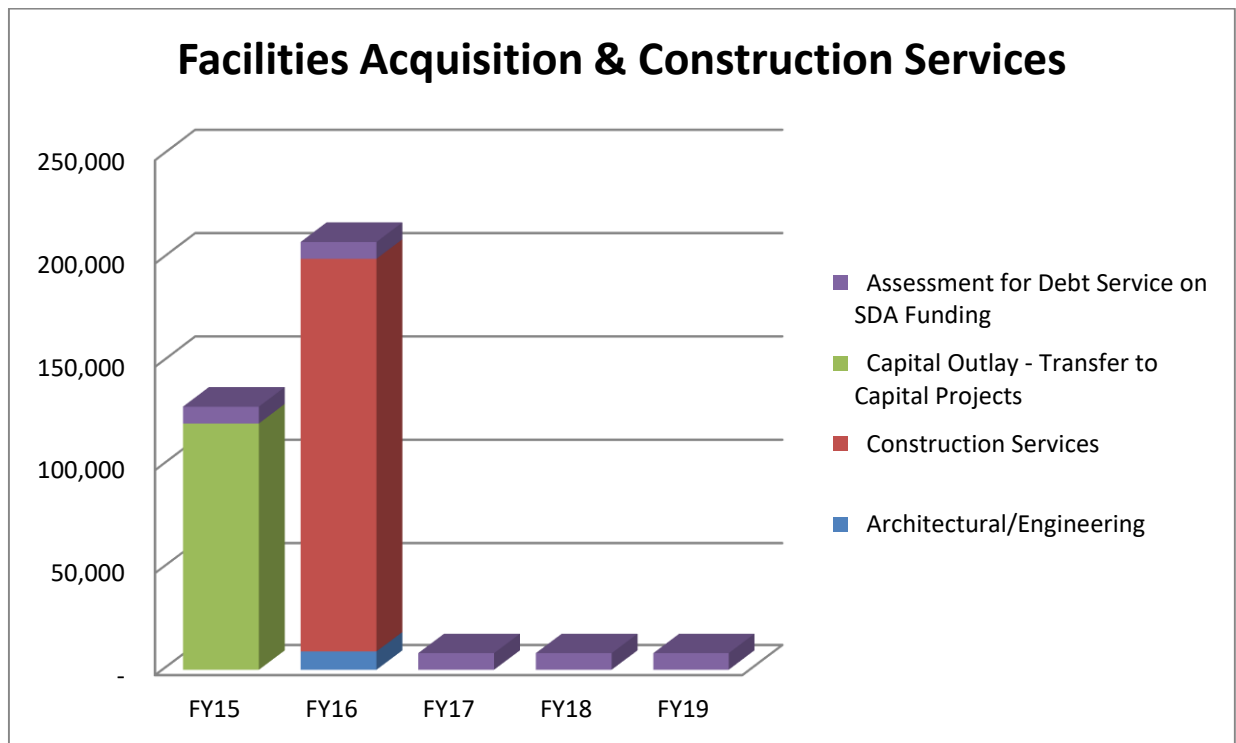
Fiscal Year 2019 Budget

Capital Outlay – Facilities Acquisition and Construction Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Architectural/Engineering	-	9,000	-	-	-
Construction Services	-	190,683	-	-	-
Capital Outlay - Transfer to Capital Projects	120,000	-	-	-	-
Assessment for Debt Service on SDA Funding	8,133	8,133	8,133	8,133	8,133
	128,133	207,816	8,133	8,133	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.



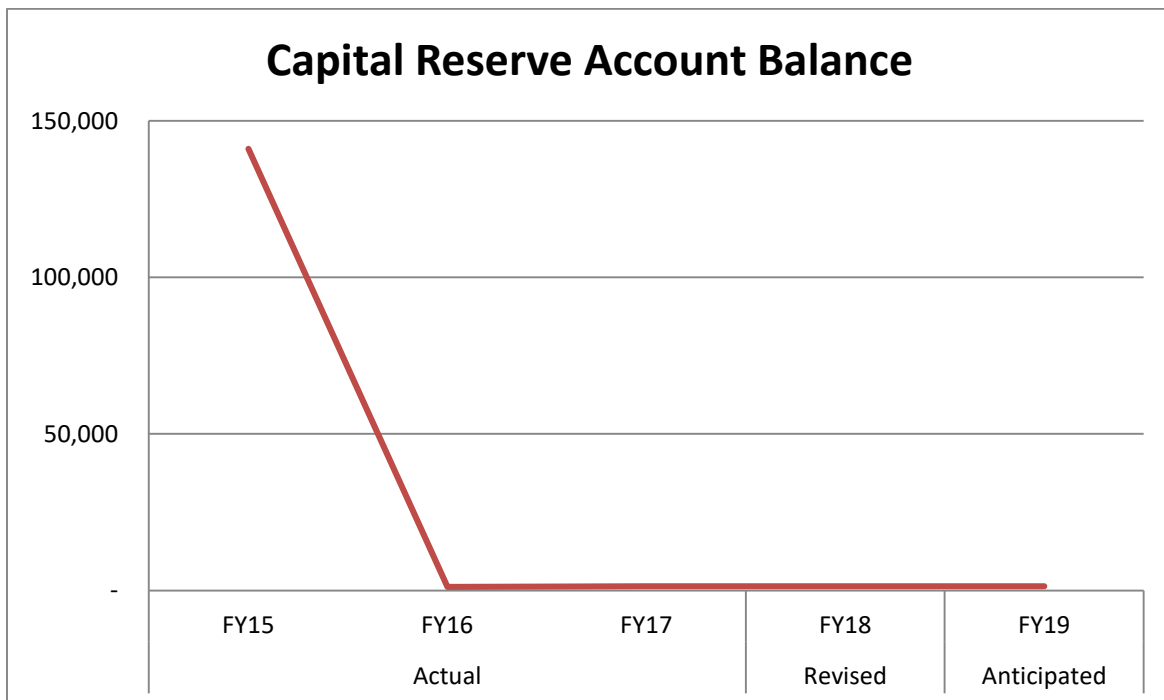
Fiscal Year 2019 Budget

Capital Reserve Account

Capital Reserve Activity	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Interest Deposit to Capital Reserve	-	-	200	10	10
Capital Reserve - Trans to Capital Projects	133,200	-	-	-	-
	133,200	-	200	10	10

Capital Reserve	Actual			Revised	Anticipated
	FY15	FY16	FY17	FY18	FY19
Capital Reserve Account Balances	141,091	1,109	1,309	1,319	1,329
	141,091	1,109	1,309	1,319	1,329

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.

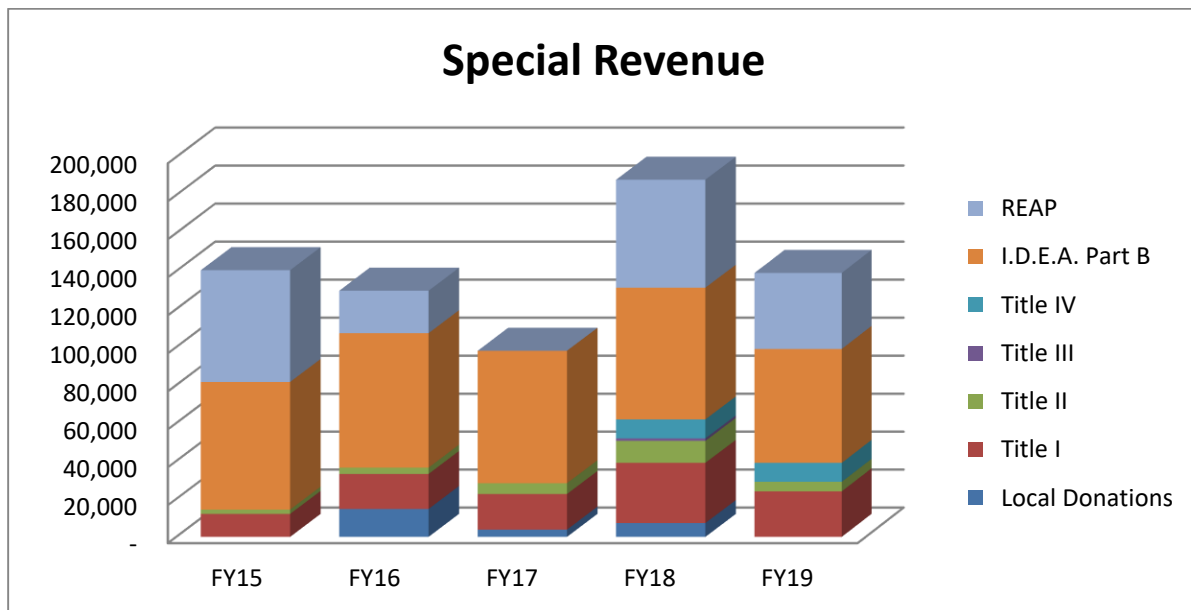


Fiscal Year 2019 Budget

Special Revenue Fund Appropriations by Program

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Local Donations	-	14,694	3,808	7,299	-
Title I	12,102	18,465	18,749	31,722	24,000
Title II	2,272	3,310	5,715	11,573	5,000
Title III	-	-	-	1,318	-
Title IV	-	-	-	10,000	10,000
I.D.E.A. Part B	67,254	70,821	69,768	69,304	60,000
REAP	58,781	22,330	-	56,822	40,000
	140,409	129,620	98,040	188,038	139,000

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

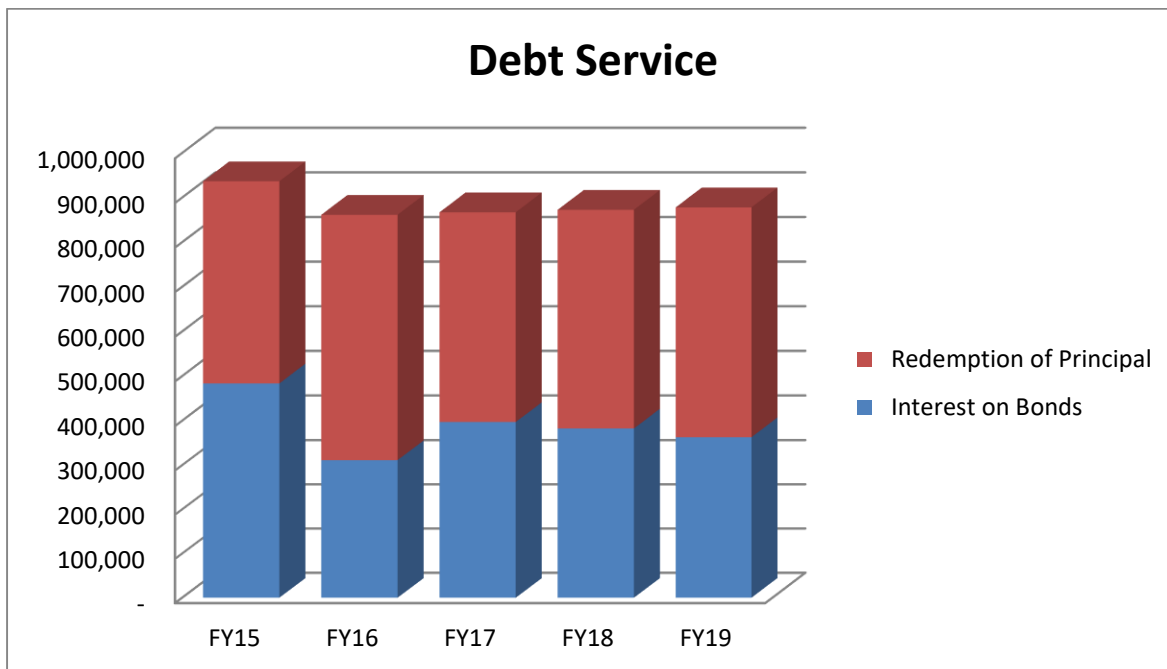


Fiscal Year 2019 Budget

Debt Service Fund Appropriations at Object Level

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Interest on Bonds	483,505	311,328	396,950	382,550	362,950
Redemption of Principal	453,000	550,000	470,000	490,000	515,000
	936,505	861,328	866,950	872,550	877,950

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 2019 Budget

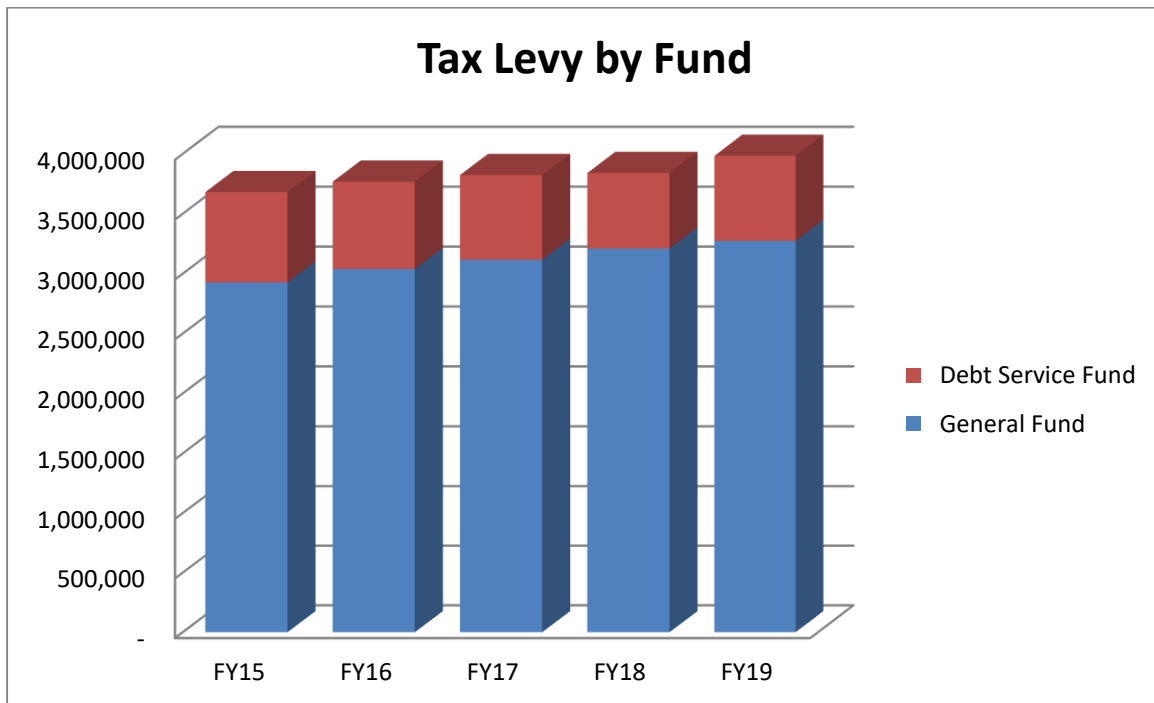
Informational Section

Fiscal Year 2019 Budget

Tax Levy Analysis

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
General Fund	2,927,311	3,039,630	3,116,783	3,209,771	3,273,966
Debt Service Fund	752,838	727,824	705,764	630,394	708,896
Total Tax Levy	3,680,149	3,767,454	3,822,547	3,840,165	3,982,862

The FY19 general fund is supported by \$3,273,966 in local property taxes. This represents an increase of \$64,195 or 2.00%. It is important to note that this increase does not include debt service, which will increase by \$78,502. This increase in debt service is primarily due to the refunding of existing bonds that were issued in 2006 that created a one-time reduction in the levy in FY18.

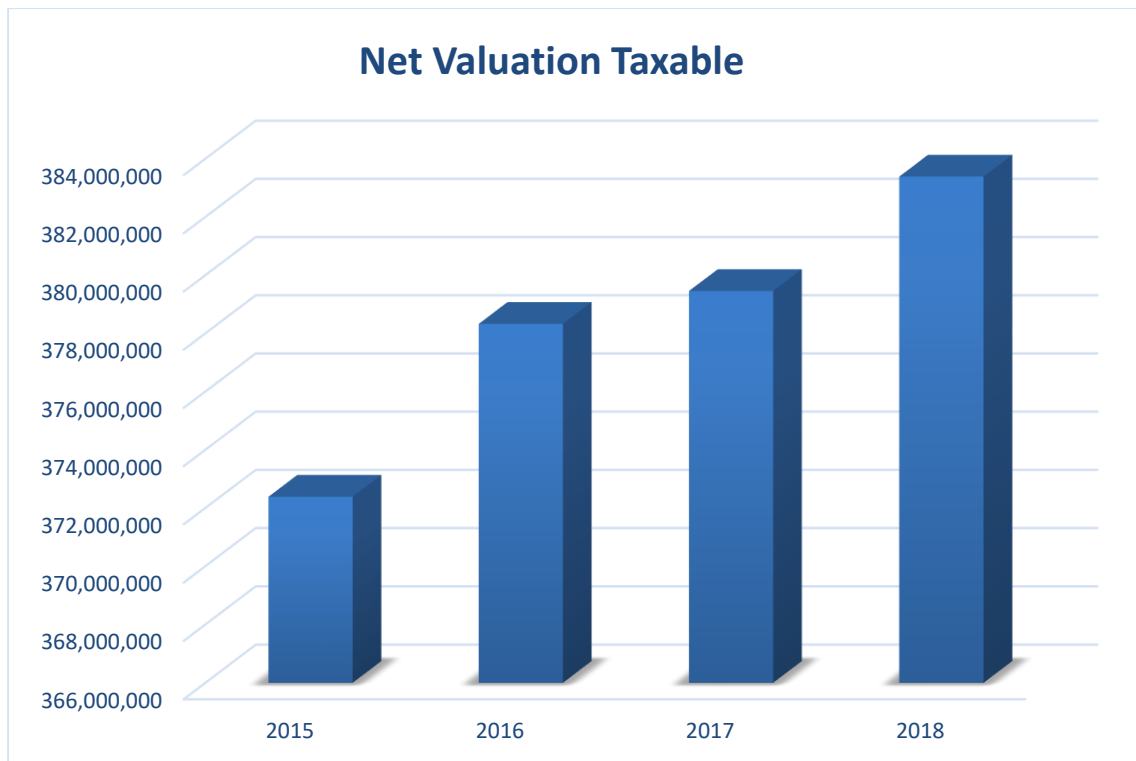


Fiscal Year 2019 Budget

Net Valuation Taxable (NVT)

	2014	2015	2016	2017	2018
South Harrison Township	368,089,558	372,384,525	378,324,352	379,454,625	383,385,700

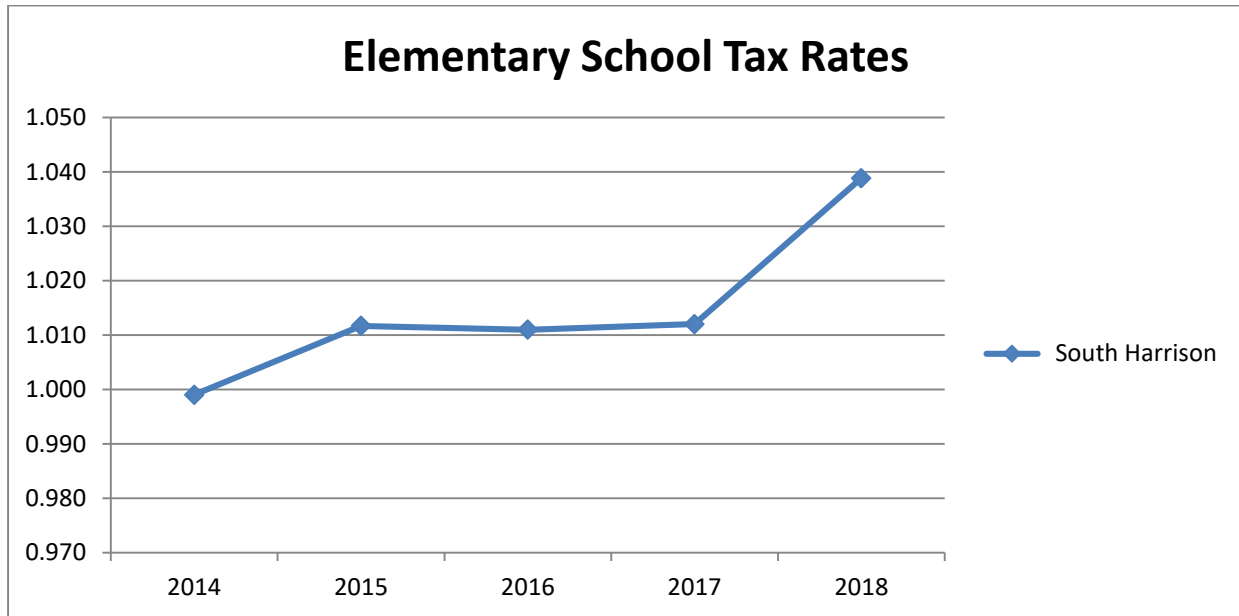
The net valuations taxable (NVT) of a town will have a direct impact on the individual town's school tax rates. It is important to note that a fluctuating NVT of the township can have as much of an impact on the individual homeowner's school tax bill as the District's tax levy itself. When the NVT increases 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 2019 Budget

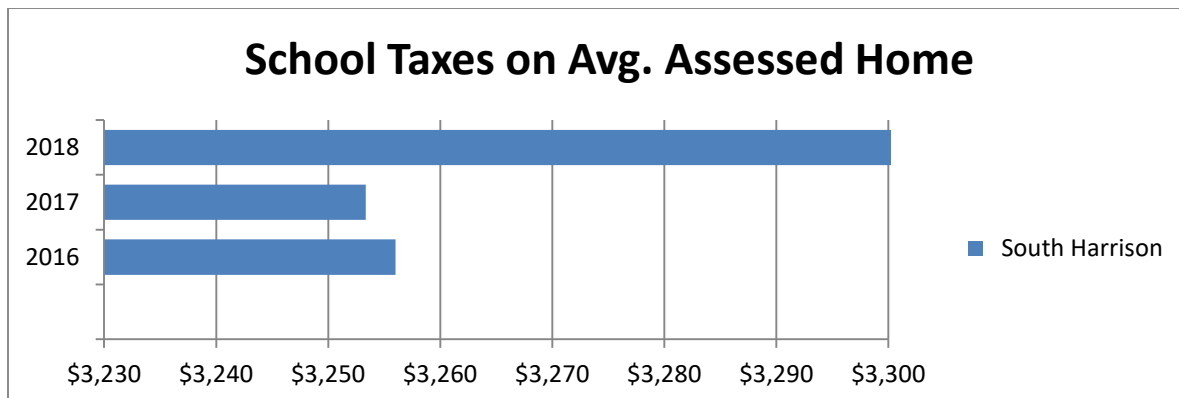
Elementary School Tax Rates

	2014	2015	2016	2017	2018
South Harrison	0.999	1.012	1.011	1.012	1.039



Annual Elementary Taxes on Average Assessed Home

	2016	2017	2018
South Harrison	3,256	3,253	3,364

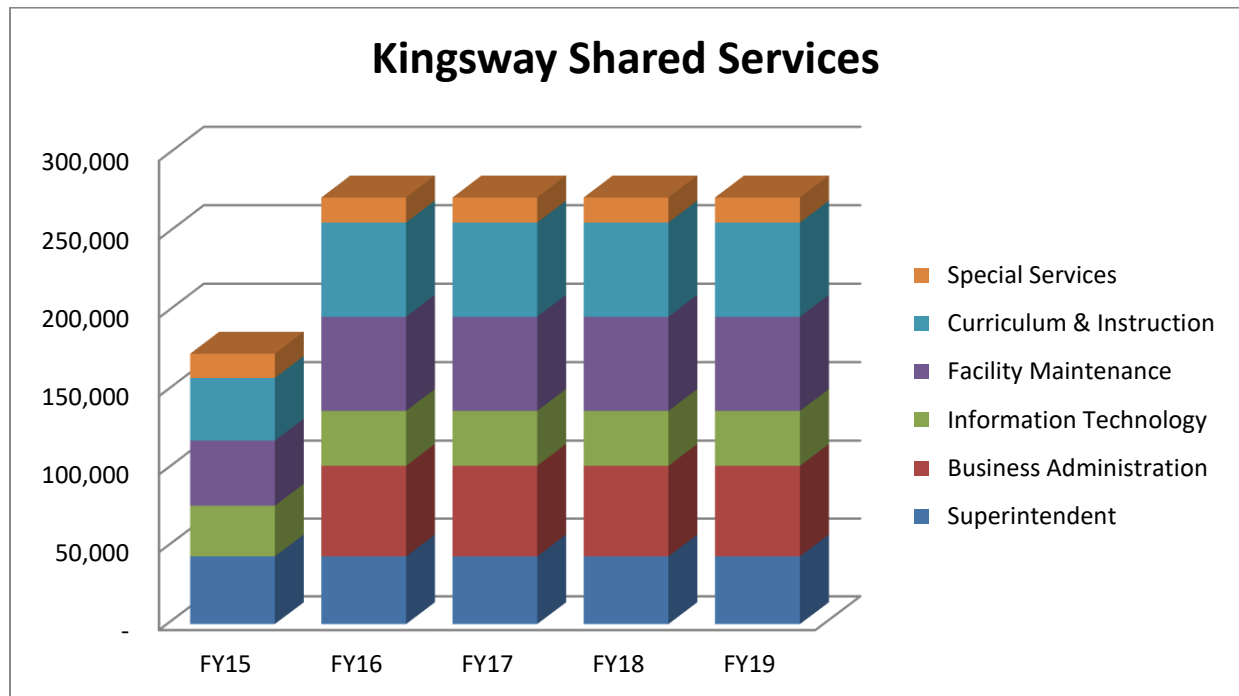


Fiscal Year 2019 Budget

Shared Services

	Actual			Revised	Proposed
	FY15	FY16	FY17	FY18	FY19
Superintendent	43,575	43,575	43,575	43,575	43,575
Business Administration	-	58,183	58,183	58,183	58,183
Information Technology	32,550	35,000	35,000	35,000	35,000
Facility Maintenance	41,675	60,000	60,000	60,000	60,000
Curriculum & Instruction	40,000	60,000	60,000	60,000	60,000
Special Services	15,415	16,000	16,000	16,000	16,000
Total	173,215	272,758	272,758	272,758	272,758

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 2019 Budget

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 2019 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 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 FY18. As with the other shared service agreements, these costs will remain flat for FY19.

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 FY18 and will not increase in FY19.

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 FY18 and will not increase in FY19.

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 FY18 and will not increase in FY19.

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

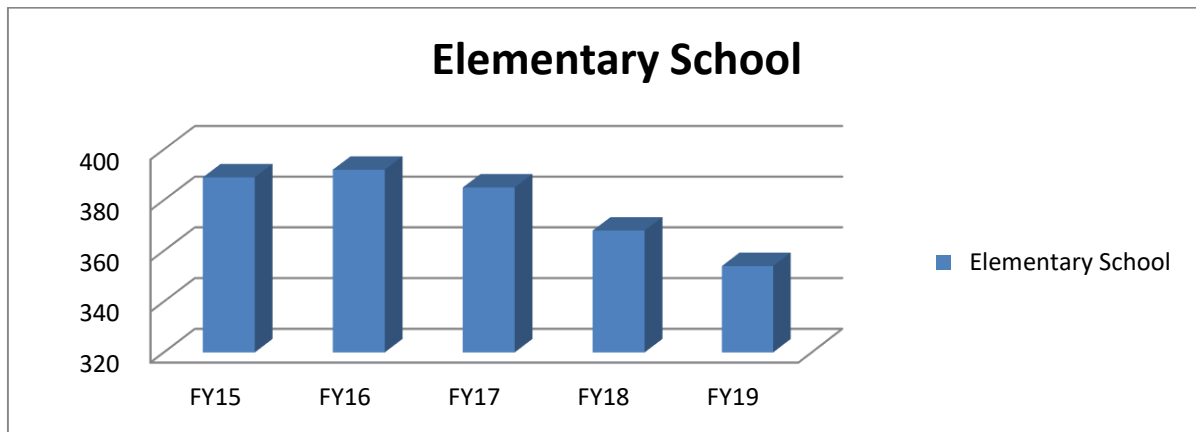
The District is receiving services from Kingsway that would otherwise be unaffordable if not provided through a shared service arrangement. South Harrison simply does not have the financial capacity to employ its own in-house staff to provide these resources.

Fiscal Year 2019 Budget

Enrollment

	Actual			Current	Projected
	FY15	FY16	FY17	FY18	FY19
Elementary School	389	392	385	368	354
	389	392	385	368	354

District enrollment is expected to decrease for the 2018-19 School Year when compared to actual enrollment for the 2017-18 School Year. Available school choice seats will be held to the District maximum of 27 students in September 2018. In total, the District projects an enrollment decrease of 3.8% to 354 Pre-School to 6th grade students for the 2018-19 school year.



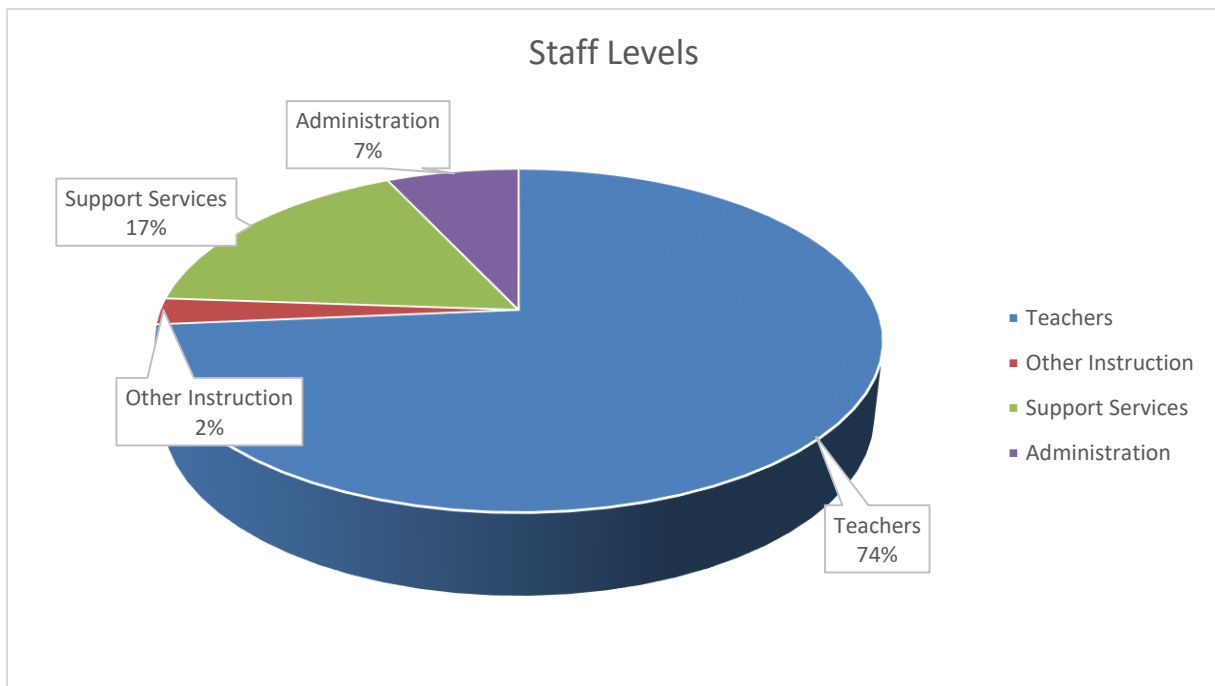
Average class size is expected to be 17.7 students to one (1) classroom teacher. This 17.7:1 ratio remains under the District's 25:1 ratio in grades kindergarten-six. Kindergarten is expected to increase to fifty (50) students and will bring class sizes to 25. (*Policy 2311 Class Size and Strategic Plan Alignment: Goal II: 6*)

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

Fiscal Year 2019 Budget

Staffing Levels

Full Time Equivalent Positions	Actual			Current	Proposed
	FY15	FY16	FY17	FY18	FY19
Instruction:					
Regular	23.5	24.5	24.5	23.6	23.6
Special	5.0	5.0	5.5	6.0	6.0
Other Instruction	1.4	3.0	1.0	1.0	1.0
Support Services:					
Student & Instruction Related	7.3	6.2	6.2	6.8	6.8
General Administration	0.3	0.3	0.3	0.0	0.0
School Administration	1.6	2.5	2.5	2.2	2.2
Central Services	1.9	0.5	0.5	0.6	0.6
Plant Operations & Maintenance	0.9	0.0	0.0	0.0	0.0
Pupil Transportation	0.3	0.0	0.0	0.0	0.0
Other Support Services	2.6	0.0	0.0	0.0	0.0
	44.8	42.0	40.5	40.2	40.2



Fiscal Year 2019 Budget

Outstanding Long-Term Debt

	Actual			Current	Projected
	FY15	FY16	FY17	FY18	FY19
2005 Bonds	365,000	-	-	-	-
2006 Bonds	105,000	-	-	-	-
2015 Refunding Bonds	9,980,000	9,900,000	9,430,000	8,940,000	8,425,000
	10,450,000	9,900,000	9,430,000	8,940,000	8,425,000

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.

